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Society of Women in Taxation SERVICE PROFILE 2021-2023



SOCIETY OF Women in Taxation

May, 2023



SERVICE PROFILE
2021-2023



The Management and Staff of



J.I. EJISON
International Limited

felicitates with

Dr. Biola Adimula, Esq., FCTI

On her tenure as National and Regional Chairperson
Society of Women in Taxation, Nigeria between 2021 and 2023.

Wishing you successful handover

Signed
Management



BIOLA ADIMULA & CO.

The Management and Staff of
Biola Adimula and Co.
Salvation Chambers of Salvation House,
17A, Offa, Road, GRA, Ilorin Nigeria

express deep appreciation

to the 15th President and Chairman of Council of Chartered Institute
of Taxation of Nigeria **Chief Adesina Adedayo**, mni, FCTI,
the Council and SWIT members in Nigeria and other West African countries,
for the huge support given to our Principal Partner

Dr. Biola Adimula, Esq., FCTI
as National and Regional Chairperson between 2021 and 2023.
May God Almighty reward your labour of love.

Thank you

Mrs Florence Giwa, Esq.
Head of Chambers
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ABOUT THE SOCIETY OF WOMEN IN TAXATION (SWIT)

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

The Society has two institutional Patrons – Sitting Executive Chairman Federal Inland Revenue Service and Sitting Hon. Minister, Federal Ministry of Women Affairs; and six life Patrons who have contributed to the development of CITN and the Society specifically. Members of the National Executive are spread across the six geopolitical zones in Nigeria, including the Federal Capital Territory, Abuja.

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

VISION

To be a leading professional women association in Nigeria.

MISSION

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

MOTTO

Integrity and Service

OBJECTIVES

SWIT is established to, among others:

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



Mr. ADESINA ADEDAYO, mni, FCTI
President/Chairman of Council,
Chartered Institute of Taxation of Nigeria (CITN)



DR. MUSIBAU LANRE OLASUNKANMI, FCTI
Registrar/Chief Executive
Chartered Institute of Taxation of Nigeria (CITN)



Mrs. Bimpe Balogun, FCTI
Past President (CITN)



Prof. Teju Somorin, FCTI
Teju Tax
Past President (CITN)



Mrs. Zuwairatu Mantu, FCTI
SWIT Life Patron



Dame Olajumoke Simplice, FCTI
Past President (CITN)



Dr. Justina Okoror, MFR, FCTI
CITN Council Member / SWIT Life Patron



Dr. Ifueko M. Omoigui Okauru, MFR, FCTI
SWIT Life Patron

NATIONAL EXECUTIVE COMMITTEE



DR. RUTH ABIOLA ADIMULA
Chairperson



BOSEDE F. IKHANOBA
1st Vice Chairperson



DR. CAROLINE NDUBUISI
2nd Vice Chairperson



OLAITAN BABATUNDE
General secretary



RUTH AROKOYO
Treasurer



DR. ODUNAYO ANI
Financial Secretary



DENA-ROSE AJAYI
Publicity secretary



OLUWASEUN ADEJOKE OLAJUBE
Social/Welfare Secretary



DOROTHY EMMANUEL
Membership Secretary



JANET FUNMILAYO OLAOYE
Asst. General Secretary



EMILY UFULUL DABOER
Asst. Publicity Secretary



DR. NKEMDILIM UDEH
Asst. Social/Welfare Secretary



DAME EUNICE NJIOLE ODUM
Asst. Membership Secretary



DR. JUSTINA OKOROR
Pioneer Chairperson



BARR. EZINWA OKOROAFOR
Past Chairperson



HAJIA KUDIRAT A. ABDUL-HAMID
Immediate Past Chairperson



HAJIA AISHA AHMADU
Ex-Officio

STATE COORDINATORS

FCT



ADESOLA ADEYEMI, FCTI
FCT CHAPTER COORDINATOR

LAGOS



BARR CECILIA ODIBO, FCTI
LAGOS CHAPTER COORDINATOR

PLATEAU



ESTHER NYAM, FCTI
PLATEAU CHAPTER COORDINATOR

OYO



AMURE-ODUWAIYE SIMBIAT
OYO CHAPTER COORDINATOR

OGUN



OLUYOMI DAWODU, FCTI
OGUN CHAPTER COORDINATOR

AKWA IBOM



IDORENYIN CHARLES WILLIAM, FCTI
AKWA IBOM CHAPTER COORDINATOR

RIVERS



DR. EUNICE ODUM, FCTI
RIVERS CHAPTER COORDINATOR

OSUN



MRS TITILAYO MARY OLALEYE, FCTI
OSUN CHAPTER COORDINATOR

EDO



Pastor Mrs Eunice Ilavbare, FCTI
EDO CHAPTER COORDINATOR

ENUGU



VIRGINIA N. UDEH, FCTI
ENUGU CHAPTER COORDINATOR

KWARA



JANET F. OLAOYE, FCTI
KWARA CHAPTER COORDINATOR

BAYELSA



MRS TONYE BUSERI, FCTI
Bayelsa State Chapter Coordinator

CROSS RIVER



DR. OBAL USANG EDET USANG, ACTI
CROSS RIVER CHAPTER COORDINATOR

DELTA



UWEJEAN JULIET, FCTI
Delta State Chapter Co-ordinator

ABIA



IBE-ONYIKE NGOZI UCHEAGWU, ACTI
ABIA STATE CHAPTER CO-ORDINATOR

ANAMBRA



LADY DR IFEOMA OBIERI, FCTI
ANAMBRA CHAPTER CO-ORDINATOR

ABAKALI



OYIBE ANGELA ADAEZE, ACTI
COORDINATOR ABAKALIKI

BENUE



MADAM SHIVA RAE MOVUL-KODOUN, ACTI
BENUE STATE CHAPTER CO-ORDINATOR

IMO



DR (MRS) ANGELA DURU
IMO STATE CHAPTER COORDINATOR

BAUCHI



HAJIA AISHA TAHIR, FCTI
BAUCHI STATE CHAPTER COORDINATOR

ADAMAWA



MRS. GRACE BENJAMIN
COORDINATOR ADAMAWA

FOREWORD

The Society of Women in Taxation (SWIT) since inception in 2010 has projected positively the ideals of the Chartered Institute of Taxation of Nigeria (CITN), especially as it relates to women and taxation. This is plausible as a result of the exceptional successive leadership of SWIT. Specifically, significant reference is made to the current tenure spanning from May 2021 to May 2023 under the able leadership of Dr. Ruth Abiola Adimula. The SWIT under her leadership has showcased the ideals of CITN as well as projected the capability and abilities of SWIT. Also, under her leadership, the SWIT protruded service to women and girls in relation to taxation and has served the public commendably in line with the vision and mission of the Society. This is why I find it a pleasure to write this opening statement.

I have said many times that when you give women a chance, they will add value and SWIT has proven this my belief right in several ways. In June 2021 when I gave a directive to all CITN District Societies to inaugurate SWITI, I did with the understanding that it could be a feasible strategy for addressing women specifics in CITN policies and guidelines. Today, I can confirm that this rationale and understanding has been proven correct by the structure and strength of focus of women in Taxation.

Within this period, I have witnessed SWIT Chapters grow numerically from 9 to 20 and making tremendous impacts through its various remarkable activities nationally and internationally. The trend of activities at state chapters' level expanded geometrically, creating mind-blowing visibility for SWIT and by extension to CITN within Nigeria and abroad. I have also attended as CITN President, all the activities of SWIT either personally or in representative capacity and each time, I cannot but commend the demonstration of a clear vision, innovative thinking, team work and impressive leadership of the National Chairperson.

Looking to the future of tax professionals, I am highly impressed by the initiative of SWIT through the SWIT Championship National Schools Tax Debate. At the grand finale held in Abuja in November 2022, I witnessed young female minds of Junior Secondary School cadre demonstrating brilliance in national and global taxation issues. This assured me of the calibre and greatness of tax professional of the future.

I must also register my satisfaction with the two international professional women conferences held outside the shores of Nigeria by SWIT in 2022 and 2023 as well as the maiden Distinguished Personality Lecture in honour of a distinguished CITN Fellow and one of SWIT's Life Patron. Additionally, two leadership retreat for the enhancement of SWIT national Excos

and state coordinators career, among other activities which were first of their kind were also successfully carried out under her leadership. The icing on the cake for me was SWIT Nigeria leading in spreading SWIT to other

West African countries and the inauguration of SWIT West Africa as the female arm of West African Union of Tax Institutes (WAUTI), all within the period under consideration.

Without mincing words, when I saw the first ever edition of SWIT Action Plan at the inception of Dr. Adimula's tenure with highlights of proposed events and activities, I had an impression of a focused leader which eventually played out. The ease of publication of regular SWIT Newsletter and other publications including the SWIT West African Maiden Bi-lingual Bulletin mirrored to me the technical capacity of the SWIT.

In all, I congratulate Dr. Abiola Adimula the 4th SWIT National Chairperson of SWIT Nigeria and 1st Regional Chairperson of SWIT West Africa and her National and Regional Exco members for projecting good image for SWIT, CITN and WAUTI. I wish all and sundry grace and prosperity as you enjoy this Book titled "SERVICE PROFILE", being the compilation of SWIT activities between May, 2021 and May, 2023.

Thank you.



Chief Adesina Adedayo, mni, FCA, FCTI
15th President and Chairman of Council
Chartered Institute of Taxation of Nigeria




PREFACE

At the twilight of my Presidency during the 2003 Annual Tax Conference (ATC), it occurred to me that if we were to make the women folk a force to be reckoned with, there should be a rallying point for the women in the profession, much as we have in the Institute of Chartered Accountants of Nigeria, i.e the Society of Women Accountants in Nigeria (SWAN).

I then invited all the female members attending the 2003 Chartered Institute of Taxation of Nigeria (CITN) Annual Tax Conference to a meeting to discuss and agree on the way forward. Every female member in attendance was agreeable to the idea of professional women in taxation coming together as a body and a committee was formed to develop the idea and bring it to a fruitful conclusion. However, not much was achieved by the committee. Subsequently, few meetings were coordinated by Mrs Mantu in the formation of Society of Women in Taxation (SWIT) and the idea was brought to full fruition by Past President Prince Kunle Quadri during his tenure in 2010 when he resuscitated the idea, inaugurated SWIT on the 7th of May 2010 and Dr. Jutina Okoror, FCTI became the Pioneer Chairperson of SWIT Nigeria.

With this background, I am happy to note that SWIT successive leadership from 2010 have worked hard to give visibility to SWIT through various activities, in pursuit of the ideals of the Institute and promotion of SWIT Vision and Mission. Impressively, the news of SWIT inauguration in some West African countries through the efforts of the present SWIT national executives under the leadership of Dr. Abiola Adimula, Esq., FCTI was well received. While congratulating Dr. Adimula on this important feat of taking SWIT to international level, I pray for divine help for the in-coming executives under Mrs Bosede Ikhanoba for greater expansion for SWIT.



Mrs Adebimpe Balogun, FCTI
First Female CITN President.(2001-2003)



Mrs. Zuwairatu Mantu, FCTI
SWIT Life Patron



Prince Kunle Quadri, FCTI
CITN Council Member



Prof. Teju Somorin, FCTI
"Teju Tax"
Past President (CITN)



Dame Olajumoke Simplice, FCTI
Past President (CITN)



Dr. Justina Okoror, MFR, FCTI
CITN Council Member / SWIT Life Patron

ACKNOWLEDGEMENTS

On behalf of the 4th SWIT National Chairperson and the entire Exco Members of 2021 to 2023, I wish to express my deepest gratitude to God for the success and achievements of this tenor. I am humbled by the opportunity to serve this society as the National General Secretary.

To CITN, our parent body under the leadership of our President and Chairman of Council, Chief Adesina Adedayo, mni, FCA, FCTI, we appreciate your commitment to excellence, generosity, and unwavering support. We thank the CITN Exco and Council. The Institute has made a significant impact on our growth and development.

To my wonderful sweet SWIT family, I want to take this opportunity to express my appreciation to members, especially the chapter coordinators, for their unwavering support and dedication towards achieving our goals. Your active participation in the events, seminars, and workshops that the Society organised has helped us to achieve our goals. I would also like to acknowledge and appreciate our life patrons' and past chairpersons' efforts for their contributions to the recorded success.

To the executive committee of 2021/23, as I reflect on the past two years we have spent working together, I am grateful for the experience of being a part of this executive. Each of you has significantly impacted my life, and I am grateful for the opportunity to work alongside such talented, creative, and dedicated individuals. We have accomplished great things together, and I am proud of all we have achieved as a team. The camaraderie and support we have shown each other have made even the most challenging tasks seem achievable, and I am proud of our work.

I also want to express our profound gratitude to the sponsors of our numerous programs- government, corporate bodies, individuals and organisations. I especially appreciate the International Budget Partnership (IBP) agreeing to partner with us. We are committed to being good stewards of your support, and we take responsibility for using your contributions wisely very seriously. We strive to operate with transparency, accountability, and integrity in all our endeavours and the standing integrity on this commitment reflects in all our submissions.

Lastly, my appreciation goes to my National Chairperson, Dr. Ruth Abiola Adimula. Your leadership style has inspired me, and I have learnt so much from you. Thank you for your unwavering support, especially during challenging times. Thank you for being a fantastic person and a true mentor. I feel fortunate to have the opportunity to work with you and to learn from your experience and knowledge. I have been fortunate to have worked with such a supportive and knowledgeable Chairperson as you. Your guidance has helped me navigate some of the most challenging situations, and your trust in my abilities has been a great source of confidence.



Mrs. Olaitan Babatunde, FCA, FCTI
National General Secretary 2021-2023



EXECUTIVE SUMMARY

The idea of establishing the Society of Women in Taxation (SWIT) was mooted in 2003 by Mrs Adebimpe Balogun the 5th President and Chairman of Council, Chartered Institute of Taxation of Nigeria and SWIT was inaugurated in Nigeria in 2010 by Prince 'Kunle Quadri the 9th CITN President and Chairman of Council when Dr. Justina Okoror, FCTI became the pioneer chairperson of SWIT. The successive leadership of CITN at different time had supported to nurture and sustain the society progressively. Kudos to Barr. Ezinwa Okoroafor, FCTI 2nd SWIT National Chairperson and Hajia Kudirat Abdul-Hamid, FCTI the immediate National Chairperson of SWIT for their various contributions in to the progress of SWIT, of particular note is the inauguration and presence of SWIT in nine (9) states of the federation, viz: Abuja, Lagos, Oyo, Kwara, Osun, Enugu, Ogun, Plateau and Rivers, and other activities that promote SWIT.

The tenure under consideration (May 2021- May 2023) has witnessed many progress that gave more visibility to SWIT locally, nationally and even internationally through divine help, huge support from the Institute, commitments of SWIT Executives at various levels and members generally. It is exciting to note that within this two years SWIT chapters increased from 9 to 20 (newly inaugurated State Chapters were Abia, Akwa-Ibom, Anambra, Bauchi, Bayelsa, Benue, Cross-River, Ebonyi, Edo, Delta and Imo. The directive of the 15th CITN President and Chairman of Council in June 2021 that District Societies should establish SWIT helped. New initiatives and maiden activities introduced in the tenure include the followings:

1. Annual Family meeting among SWIT National ExcOs and State Coordinators.
2. Annual Retreat and capacity building cum career enhancement of National ExcOs and State coordinators.
3. Publication of Maiden SWIT Action Plan
4. SWIT Championship National Tax Debate Competition among JSS Girls Public Secondary Schools in 3 regions (North Central, South South and South West) and grand Finale in Abuja among the winners of competing regions
5. Maiden Distinguished Personality Lecture in honour of a SWIT Life Patron- Dr. Ifueko Omoigui Okauru, FCTI on the theme "A Roadmap of Economic Advancement for the Nigerian State". Event brought together dignitaries from various sectors and school children.
6. International Professional Women Conference in Cotonou Benin and Senegambia, The Gambia, on the theme The Role of Professional Women in Nation Building and Building Professional Women for the future. Conferences converged erudite scholars, international speakers and participants across West African States and South Africa.

7. Celebration of International Women's Day on Gender Equality and Wealth Taxation.
8. TESAC Month (tax education, sensitisation and awareness campaign) celebration with SWIT National funding of State Chapters to hold radio event and discussion on various tax topics in all SWIT State Chapters in Nigeria.
9. International expansion of SWIT- Sensitisation and Inauguration of SWIT in Ghana, Senegal and Republic of Benin.
10. Inauguration of SWIT West Africa as the Female arm of West African Union of Tax Institutes (WAUTI).
11. Strong publicity team and regular production of SWIT Newsletter.
12. Partnership with International Organisations, viz: International Budget Partnership, Christian Aids, Oxfam, CISCLAC.
13. Recognition by and Collaboration with ECOWAS.



Other activities within the tenure includes:

1. Hosting of Presidential Dinner in honour of the 14th and 15th CITN President- viz: Dame Olajumoke Simplice, FCTI and Chief Adesina Adedayo, mni, FCTI, tagged the wine and dine of tax professionals, the pen and the gun, as its uniqueness lies in bringing the judiciary and the military to the dining tables.
2. Annual Seminars.
3. SWIT sharing and Caring- donation of welfare items to an orphanage home in Abuja.
4. Investiture of state coordinators.
5. Celebrations with members and their families.

One thing that stood out prominently was the commitment and hard work of SWIT National Officers and National Executive Council (NEC) in their time, availability and donation of personal funds to ensure successes were recorded. It had been team work all through and I express deep appreciation for the love and huge support. The SWIT South East team under the coordination of Dr. Nkem Udeh took it a step further by facilitating a Chieftaincy title for SWIT National Chairperson as **Nnedioramma 1 (Precious Mother Loved All Over)** of **Umuavulu-Abor Community, Enugu State, by HRM Igwe Dr. Chike Onodugo, Ujaligwa III of Umuavulu-Abor Community.**

The CITN Council under the able President and Chairman of Council- Chief Adesina Adedayo, mni, FCTI has supported SWIT with huge financial support, attendance of ALL SWIT events, policy direction and expansion guidelines within Nigeria and internationally. By extension, all CITN Exco members, Past CITN Presidents (especially Women Past Presidents) and SWIT Life Patrons have supported this tenure in cash, kind and guidance at different times as a build up to their consistent support.

Mr. Salifou Dieye immediate past WAUTI President crowned the huge successes recorded in this tenure by inaugurating SWIT as the female arm of WAUTI at the 2023 WAUTI conference in Banjul, in February, 2023. Deep appreciation to him and all the leadership of WAUTI that made this possible. This for me was "a mandate delivered" (resonating on SWIT Pioneer Chairperson directive on the day of my inauguration that "Dr. Adimula I

know your antecedents and I want you to take SWIT to international level during your tenure."

To God alone, the Immortal, the Invisible, the Only Wise God, be all the glory, honour and adoration for all that our Exco has achieved in this tenure. We recognised it was not by power or might but simply by grace and divine help.

We wish the in-coming Executives more successes.

Dr. Ruth Abiola Adimula, Esq., FCTI
4th National Chairperson SWIT Nigeria
1st Regional Chairperson SWIT West Africa



Dr. Ruth Abiola Adimula, Esq., FCTI
SWIT National Chairperson

SOCIETY OF WOMEN IN TAXATION SERVICE PROFILE AND REPORT OF ACTIVITIES FROM MAY 2021 TO MAY 2023



Mrs. Olaitan Babatunde, FCTI
SWIT National General Secretary

This book presents the activities of SWIT Nigeria and by extension SWIT West Africa between May 2021 and May 2023, under the leadership of Dr. Ruth Abiola Adimula, Esq., FCTI. The arrangement of stories are not in any particular order, however, sub titles were given to activities for ease of reading. Specific achievements of the service occupies initial narrations.

National Executive Committee

The underlisted were the Society of Women in Taxation (SWIT) National Executive Officers elected into office at the annual general meeting (AGM) that held in Kaduna on Tuesday 18 May 2021,

S/N	NAME	POSITION			
1	DR ABIOLA ADIMULA	National Chairperson	6	DR. ODUNAYO ANI	Financial Secretary
2	BOSEDE F. IKHANOBA	1st Vice Chairperson	7	DENA-ROSE AJAYI	Publicity & Publication Secretary
3	DR CAROLINE NDUBUISI	2nd Vice Chairperson	8	OLUWASEUN ADEJOKE OLAJUBE	Social/Welfare Sec.
4	OLAITAN BABATUNDE	General Secretary	9	DOROTHY EMMANUEL TUKUR	Membership Sec.
5	RUTH AROKOYO	Treasurer	10	OLUFUNMILAYO JANET OLAOYE	Asst. General Sec.
			11	EMILY UFULUL DABOER	Asst. Pub & Publication Secretary
			12	UDEH NKEMDILIM VIRGINIA	Asst Social/welfare Secretary
			13	DAME EUNICE NJIOLE ODUM	Asst. Membership Secretary
			14	DR JUSTINA A. OKOROR	Ex-Officio - Pioneer Chairperson
			15	BARR EZINWA OKOROAFOR	Ex-Officio - Past Chairperson
			16	HAJ. KUDIRAT A. ABDU-HAMID	Ex-Officio Imm. Past Chairperson
			17	AISHA AHMADU	Ex-Officio

INAUGURATION OF NEW CHAPTERS

SWIT CHAPTERS INCREASED FROM 9 TO 21

Within the tenure of this executive committee May 2021 to May 2023, SWIT Chapters increased from 9 states to 20 States and the 21st Chapter- SWIT Adamawa State will be inaugurated on 8th May, 2023 just before leaving office.

Down the history lane, SWIT was formally inaugurated in Nigeria in May, 2010. Between then and 2021 SWIT had presence in nine States, viz: Abuja, Lagos, Oyo, Kwara, Osun, Enugu, Ogun and Plateau. During the tenure under discussion, SWIT was formally inaugurated in eleven (11) States, viz: **Abia, Akwa-Ibom, Anambra, Bauchi, Bayelsa, Benue, Cross-River, Ebonyi, Edo, Delta, Imo and Adamawa.** The directive of the 15th CITN President and Chairman of Council in June 2021 that District Societies should establish SWIT and the massive sensitization of SWIT leadership helped. Fortunately, all the newly inaugurated Chapters are active and abiding by the ideals of the Institute.

Inauguration of five (5) SWIT Chapters in South-south Region

On March 4, 2022, SWIT inaugurated five State Chapters at the CITN South-south Zone Regional Conference that held in Port-Harcourt Rivers State. It was unprecedented! The ABCDE states inaugurated were: **Akwa Ibom, Bayelsa, Cross-River, Delta and Edo.**

The CITN President- Chief Adesina Adedayo, the SWIT National Chairperson- Dr. Abiola Adimula and SWIT General Secretary- Mrs Olaitan Babatunde were on ground to conduct the investiture of the State Coordinators.

Prior to the inauguration, SWIT Rivers were on ground in large number to receive the SWIT National Chairperson at the Port-Harcourt Airport and also decorated her with an Ankara gift.

Also in Anambra and Enugu State, the National Chairperson was warmly received by SWIT members in their respective states. In Benue, Bauchi and Rivers State, the representatives of the National Chairperson- Dr. Nkem Udeh, Mrs Emily Daboer and Mrs Seun Olajube were accorded high respect befitting of the National Chairperson in their respective states.

The inauguration of 5 Chapters in the South-South came up on Friday 4 March 2022/ the chapters and their State Coordinators are:

- * Akwa Ibom - Mrs Idorenyin William
- * Bayelsa- Mrs Tonye Buseri
- * Cross Rivers- Dr. Obal Usang Edet Usang
- * Delta - Mrs Juliet Uwejean Chinwendu

* Edo –Pastor (Mrs) Eunice Ilavbare

On 29th June, 2022, SWIT Bauchi State was inaugurated and Hajia Aishatu Tahir became the State Coordinator.

On 19th August, 2022, SWIT Makurdi was inaugurated with Madam Shiva Rae as State Coordinator.

October 12, 2022, SWIT Anambra State was inaugurated with Lady Dr. Ifeoma Obieri as the State Coordinator.

On January 25, 2023, SWIT South Eastern States were inaugurated during the CITN South East Zonal conference in Enugu. CITN President- Chief Adesina Adedayo was represented by the Vice President- Barr. Samuel Agbeluyi who conducted the inauguration with SWIT National Chairperson and CITN Deputy Vice President- Mr. Innocent Ohagwa. The SWIT Members in South East added an interesting dimension by facilitating the investiture of SWIT National Chairperson – Dr. Abiola Adimula as the **NNEDIORAMMA 1 (PRECIOUS MOTHER LOVED ALL OVER)** of Umuavulu-Abor Community by HRM Igwe Dr. Chike Onodugo, Ujaligwa III.

The South East State Coordinators are:

Abia – Mrs Ngozi Ibe-Onyike
Ebonyi – Mrs Oyibe Angela
Enugu- Dr. Nkem Udeh
Imo – Mrs Angela Duru

SWIT penetrated into the North East in the currency of this tenure with SWIT Bauchi and Adamawa States inaugurated on 29th June, 2022 and 8th May, 2023 respectively.



SWIT Adamawa State Coordinator- Mrs Grace Benjamin



INVESTITURE OF CHAPTER COORDINATORS

- * Oyo Chapter had their investiture on Friday 27 August 2021 with Mrs. Rosemary Arinde as the Chapter Coordinator.
- * Lagos State investiture held on 25th September, 2021 with Mrs Cecilia Odibo as State Coordinator.
- * Abuja FCT Investiture held in August 2021 with Barr. Adesola Adeyemi as State Coordinator.
- * Ogun Chapter's investiture came up Saturday 23 October 2021 with Mrs. Olutomi Dawodu as the Chapter Coordinator.
- * The investiture of Osun Chapter came up on the 9th of March 2022 with Mrs. Titilayo Olaleye as the Chapter Coordinator.
- * Rivers State Investiture held in August 2022 with Dr. Eunice Odum as State Coordinator.
- * Kwara State investiture held on December 17, 2022 with Mrs Janet Olaoye as State Coordinator.



SWIT South-south inauguration



SWIT Benue inauguration





SWIT Bauchi Inauguration



Mrs Angela Duru, Imo State Coordinator



SWIT Anambra Inauguration



SWIT Abia Inauguration



INTRODUCTION OF NEW INNOVATIONS AND MAIDEN ACTIVITIES

Annual Family meeting among SWIT National Excos and State Coordinators

In November, 2021, a maiden Sponsored Family Meeting was held in Jades Hotel, zone 5, Abuja. This event brought together all SWIT national Officers and State Coordinators to bond, exchange gifts and discuss paramount issues pertaining to the existence and progress of SWIT. Topical issues on administration, leadership, and maintaining good frame of body and mind were discussed. For the first time in SWIT, leaders at national and state levels met face-to-face, stayed and enjoyed programme together for three days, picked partners amidst dances and fun fare and exchanged gifts. This improved bonding among SWIT leaders. The event was sponsored by Federal Inland Revenue Service. Travels, accommodation and other necessary logistics were fully paid.

The good aural and the good memories of the 2021 Family meeting made many SWIT leaders to long for and demand for a repeat of same in 2022. Thus, in November, 2022, another Family Meeting held in Chelsea Hotel, Central Area, Abuja. All SWIT National Officers and State Coordinators were lodged at the hotel venue. It came out to be another enriching meeting where leadership, administrative, health issues and ambience of the bedroom were discussed to broaden leadership and marital relationships.



FAMILY MEETING 2022

In the evening of 10th November, 2022 SWIT family meeting held in Chelsea Hotel Abuja. 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.

1. 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: Topic: **"Depression: Closer to you than you think"**. The Panelists were Dr. Odunayo Ani, FCTI and Madam Shiva Rae Kondo, FCTI who enlightened participants on What is depression, Causes of depression, Signs of depression and Dealing with depression. Dr. Caroline Ndubuisi, FCTI and Mrs Esther Nyam, FCTI treated the topic on Ambience in and around the bedroom.

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.

The 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.

At the SWIT maiden Family meeting in November 2021, the National Chairperson shared her vision in introducing family meeting and leadership retreat to include sisterly bonding, exchange of gifts and more importantly to discuss in-house matters and enhance SWIT leaders careers through capacity strengthening. CITN protocol was the major topic at the Family

meeting where Dr. Justina Okoror, FCTI presented a Paper to guide SWIT leaders. Barr. Ezinwa Okoroafor and Hajia Kudirat Abdul-Hamid engaged participants on general expectations of SWIT leaders. The evening was made exciting with light music, dances and dinner.

NATIONAL EXECUTIVES AND STATE COORDINATORS RETREAT

Annual Retreat and capacity building cum career enhancement of National ExcOs and State coordinators, 2021 & 2022

Within the year under consideration, a capacity building for SWIT National Officers and State Coordinators was held in Abuja. The meeting brought together the core leadership of SWIT for an in-house meeting, first of its kind since the inception of SWIT was held in November 2021. The event was sponsored by the Federal Inland Revenue Service (FIRS). The theme of the training was **"Expanding the Frontiers of Revenue Generation Through Digitalisation: The FIRS Experiments"**.

The retreat was held between 18 and 20 November 2021 at Jades Hotel in Abuja. A total number of 20 members participated in the retreat which featured; a family meeting, training by FIRS, as well as special training on Action Plan. Participants interacted closely, networking, bonding, lectures, exchange of gifts, sumptuous meals, among others were some of the take-away of the events.

Leadership and capacity building was held in November, 2021 and November 2022. The theme was **"Financial Literacy, Gender Budgeting and Taxation."** International Budget Partnership co-sponsored the capacity enhancement training on , while His Excellency Asiwaju Bola Ahmed Tinubu was the Keynote Speaker. The event held at Chelsea Hotel, Central area, Abuja.





Bosede F. Ikhanoba, FCTI
SWIT National VC 1

REPORT OF THE PLANNING COMMITTEE ON THE 2022 SWIT LEADERSHIP FAMILY MEETING, AND RETREAT HELD FROM THURSDAY, NOVEMBER 10 - SATURDAY, NOVEMBER 12, 2022 AT THE CHELSEA HOTEL, ABUJA - FCT



Oluwaseun Adejoke Olaajube
Social/Welfare Secretary

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.

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 - 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 Olaajube, FCTI - Member/Secretary (National Social/Welfare Secretary)

PROGRAM OF EVENTS

Day 1: THURSDAY - 10th November 2022

The 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 in 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.

DAY 3: SATURDAY - 12th November 2022

I. 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:

1. National Council of Women Societies (NCWS)
2. Association of National Women Business Network (ANWBN)
3. Society of Women Accountants of Nigeria, Abuja Chapter (SWAN)
4. Women in Management, Business and public service (WMBIZ)
5. CITN (Female members)
6. SWIT, FCT Chapter
7. 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.

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. AMOUNT EXPENDED

Details of amount expended as per attached schedule is one million, six hundred and twenty one thousand, five hundred

naira (N1,621,500.00); payment made to various vendors. Members are pleased to note that this figure excludes the cost of the meeting room and hall venues used for the events. Payments were made directly to the hotel.

v. 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 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

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



Mrs. Olaitan Babatunde, FCTI
SWIT National General Secretary

NATIONAL SCHOOLS TAX DEBATE CHAMPIONSHIP

FRIDAY -11th November 2022

To take SWIT TESAC (tax education, sensitisation Advocacy campaign) activities further, SWIT organised a maiden national championship Tax Debate among Girls Junior Secondary Public Schools was held.

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. SWIT Championship National Tax Debate Competition among JSS Girls Public Secondary schools in 3 regions (North Central, South South and South West) and grand Finale in Abuja among winners of competing regions.

The National Schools Debate Committee was a sub-committee of the TESAC committee. The committee's mandate was to organise a National Schools' Tax 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 schools debate topic was Digitalisation of Taxation had Improved Revenue Generation by the Government. Argue for or against.

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 Daboer
- * Mrs. Rosemary Arinde
- * Mrs. Bolaji Aderemi
- * Mrs. Joy Obomanu-Oye

COMPETITION AT STATE LEVEL

SWIT organised 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 Elenwo-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 School, Elenwo

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, given SWIT customized 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 (sponsored by Prof. Teju Somorin, FCTI, Past President of CITN and SWIT Life Patron)
- * 2nd Prize N200,000- FCT Internal Revenue Service
- * 3rd Prize N100,000- Mrs Odunayo Ani, SWIT National Financial Secretary
- * 4th to 6th positions Consolation Prize N75,000 @ N25,000 each (sponsored by Mrs Adebimpe Balogun, Past President of CITN and SWIT Life Patron)
- * Winners Trophies- N100,000 (sponsored by Mr Aderemi Adimula, FCTI)

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







SWIT MAIDEN NATIONAL SCHOOLS TAX DEBATE HELD 11TH NOVEMBER, 2022
SCHEDULE OF SPONSORSHIP

S/N	NAME OF SPONSOR	ITEM SPONSORED	AMOUNTS
1.	Prof. Teju Somorin	Overall Winner	300,000.00
2.	FCT – URS	1st Runner up	200,000.00
3.	Dr. Odunayo Ani	2nd Runner up	100,000.00
4.	Mrs. Bimpe Balogun	Consolation prizes	75,000.00
5.	Barr. Sike Ibiwoye	Menu for 100 guests	250,000.00
6.	Prince Aderemi Adimula	SWIT Tax Cup – 1st and runner up	100,000.00
7.	Dr. Biola Adimula	SWIT Tax Cup Overall winner	50,000.00
8.	Mrs. Emily Daboer	SWIT Ambassador Décor	30,000.00
9.	Mrs. Tonye Buseri	Consolation Awardee Décor	30,000.00
10.	SWIT Edo	Winner Medal	15,000.00
11.	Dr. Kehinde Odunsi	Cash Support	300,000.00
12.	Mr. Tajudeen Busari	Cash Support	100,000.00
13.	Mr. Ango Lima	Cash Support	50,000.00
14.	Mrs. Fadeke Oyeniyi	Cash Support	20,000.00
			<u>TOTAL 1,620,000.00</u>

SCHEDULE OF EXPENSES

Competition at State Level	Rivers	335,000.00
	Oyo	395,000.00
	FCT	350,000.00
		<u>TOTAL 1,080,000.00</u>

Air ticket for 4 students		615,000.00
School bags	84 pcs and printing	352,800.00
Exercise books	1000 pcs	300,000.00
Prizes	Overall Winner	300,000.00
	1st runner up	200,000.00
	2nd runner up	100,000.00
	Consolation prizes	75,000.00
Transportation for schools	6 schools	42,000.00
Teachers	8 teachers	40,000.00
Moderators	1 moderator	20,000.00
	2 judges	20,000.00
Certificates		10,000.00
Logistics		32,600.00
		<u>Total 3,187,400.00</u>

Report presented by
Mrs. Olaitan Babatunde
 Chairperson, National School Debate

SWIT INAUGURATES JUNIOR SECONDARY SCHOOL GIRLS AS TAX AMBASSADORS





DISTINGUISHED Personality Lecture



Mrs Ruth Arokoyo
Chairperson Distinguished
Personality Lecture Committee



Mrs Esther Nyam
Secretary Distinguished
Personality Lecture Committee



Barr. Adesola Adeyemi
Lead Rapporteur Distinguished
Personality Lecture Committee

Distinguished Personality Lecture is a unique innovation and initiative in SWIT by Dr. Ruth Abiola Adimula, with the aim of showcasing excellence and professionalism in the tax profession, while at the same time bring visibility and resources to the Association, through extensive network and collaborations.

Distinguished Personality Lecture is a special event that is usually organized in honour of an individual who have been very successful in his/her career and have a good reputation. The Lecturer is expected to discuss a topical issue in the area of his/her expertise that can provoke discussions toward development.

SWIT Maiden Distinguished Personality Lecture in Honour of Dr. Ifueko is to celebrate the Lecturer for being very successful in her career and for having a good reputation. The choice of Dr. Ifueko, Omoigui Okauru, MFR, FCTI by SWIT was unanimous. She excelled as a good Tax Administrator and a seasoned Tax Practitioner. Her legacies in the 'new' FIRS endures. Her prominence professionally in Nigeria and outside Nigeria is enormous. She is a leader par excellence, a mentor and a pride to womanhood.

In addition to celebrating the Honoree, SWIT believes that she can share her wealth of knowledge in her career, to bring out issues that can generate policy formulation for economic development in Nigeria, thereby making plain the strategic position of the Chartered Institute of Taxation of Nigeria to give required policy direction in economic advancement for the nation.

The choice of the Honoree was conveyed to her by SWIT National Chairperson at the Honoree's residence in Abuja in May, 2022 and having accepted, the Honoree suggested the date, location and theme for the event.

SPECIAL INVITATION

SOCIETY OF WOMEN IN TAXATION

invites: _____ to

MAIDEN DISTINGUISHED PERSONALITY LECTURE

IN HONOUR OF

DR. IFUEKO M. OMOIGUI OKAURU, MFR, FCTI

TOPIC:
A Road Map for Economic Advancement of the Nigerian State: Reflections and Thoughts

DATE: 9th Dec., 2022

TIME: 10.00am

VENUE: NAF Conference Centre, Abuja

RSVP: Ruth Arokoyo - 0812 725 0659, Abiola Adimula - 0803 473 4901

SOCIETY OF WOMEN IN TAXATION

MAIDEN DISTINGUISHED PERSONALITY LECTURE

IN HONOUR OF

DR. IFUEKO M. OMOIGUI OKAURU, MFR, FCTI

TOPIC:
A Road Map for Economic Advancement of the Nigerian State: Reflections and Thoughts

PANELISTS

Special Guest of Honour:
President (Executive-in-Chief of the Armed Forces)
General Abdulsalam Abacha

Guest of Honour:
Hon. Abimbola Olanrewaju, FCTI
Executive Chairman
Nigerian Inland Revenue Service

Chief Guest:
Chief Adesola Adeyemi, MFR, FCTI
City President and Treasurer of Council

Chairman:
Dr. Ruth Arokoyo, MFR, FCTI
SWIT National Chairperson

Special Guest:
Hon. Chibuike Chidambaram, FCTI
Hon. Chibuike Chidambaram, FCTI
Hon. Chibuike Chidambaram, FCTI
Hon. Chibuike Chidambaram, FCTI
Hon. Chibuike Chidambaram, FCTI
Hon. Chibuike Chidambaram, FCTI

DATE: 9th Dec., 2022

TIME: 10.00am

VENUE: NAF Conference Centre, Abuja

Organized by: Ruth Arokoyo - 0812 725 0659, Abiola Adimula - 0803 473 4901



The first major step towards the preparation for the event was the visit to the Nigerian Governors Forum by the National Chairperson- Dr. Abiola Adimula and the 1st National Vice Chairperson, Mrs Bosede Ikhanoba. SWIT was well received by the Director General of the Governors Forum- Barr. Bayo Okauru, who promised the total support of the family and NGF. Truth to the promise, Barr. Okauru released a mobilization support grant to SWIT for planning.



The Personality Lecture Committee under the Chairmanship of Mrs Ruth Arokoyo, made necessary preparations for a good outing, including sourcing for a unique, durable and befitting survenirs.

Maiden Distinguished Personality Lecture in honour of a SWIT Life Patron- Dr. Ifueko Omoigui Okauru, FCTI

To showcase professionalism and womanhood par excellence, on the theme A Roadmap for Economic Advancement for the Nigerian State. This maiden lecture was held in honour of Dr. Ifueko Omoigui Okauru, FCTI, former Executive Chairman of FIRS, a Fellow of CITN and a distinguished SWIT Life Patron. The event brought together people from all walks of life.















REPORT OF MAIDEN DISTINGUISHED PERSONALITY LECTURE**TOPIC:** A ROAD MAP FOR ECONOMIC

ADVANCEMENT OF THE NIGERIAN

STATE: REFLECTION AND THOUGHTS

VENUE: NAF CONFERENCE CENTRE ABUJA, FCT**DATE:** 9TH DECEMBER 2022**TIME:** 10:00AM**CONVENER:** SOCIETY OF WOMEN IN TAXATION**MASTER OF CEREMONY:** DR. ODUNAYO ANI FCTI
WITH FAITH ODEROFOR**COMMENCEMENT**

The program commenced at exactly 10:45 AM with the rendition of the National Anthem and CITN Anthem respectively.

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 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.

1.2 Opening Remarks by SWIT National Chairperson Dr. Abiola Adimula Esq.

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 ideals 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.

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 Okauro 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 described the event as “a landmark and unprecedented occasion.” 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 HONOUREE

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 Ambassador. 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 complaints 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 chievable 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 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.



She also mentioned the use of drug among the youth, starting from our secondary schools, we need to pay attention to our children she advised.

Nigeria has the largest decline of collapse in GDP growth, according to a world bank public expenditure review of December. Even in GDP per capital, Nigeria remains the lowest amongst its pairs, and we are making babies, our culture embarrasses women who don't have boys, we encourage them to keep having children until they have a boy without thinking of how the children are going to be raised, without thinking about the value of the girl child. We harass single women who are not married. In hard statistics, the females are not looking good, we are growing population, infrastructure is declining, we are struggling with funding, our Tax per GDP is the lowest 6%. We don't even know what its been collected as regards our

Taxes as some of them is being collected, some of them is going to the Government some of them is going to the pocket. Based line issues on the National Tax revenues is a project we should focus on, because what we have, is not looking good.

Nigeria is at a critical historical junction, our development has stagnated since 2015, between 2001 and 2014, Nigeria was a rising star, the rising star stop due to decline in oil prices, increased insecurity, reversal of macro economic reforms, unpredictability of economic policy and this goes on. After two decades of uneven growth, Nigeria remains a poor country with stack special disparity, before the outbreak of Covid, most Nigerians where leaving in poverty as defined by world bank. By the end of 2020, 80million poor people higher than 68million the country had and it continues to grow. Talking Economic development of our country is not about the few that





are lucky to have jobs, it really about all of us. Both those that has jobs and those that don't.

From an economic perspective, I have different ways of looking at the issues:

1. Ignorance or lack of understanding
2. Socio cultural perspective – clash of identities
3. Legislative political regulatory
4. Technology and digital perspective
5. Education perspective – Education has to be our top priority, we cannot keep sub-optimizing ourselves, Nigerians have GRIT, because we are resilient, we weren't thought GRIT, its what we have experienced and that is our strength. We need to rekindle hope in our youth, we need to rebuild the youth to have faith In our country.
6. Health and social welfare perspective



If Nigeria must be great again, we must:

1. Halt the growing decay, the press has a significant role to play.
2. Also acknowledge that there are issues with our Constitution which has to be amended, how do we come to a common ground? Engagement helps talking helps, need to find that common ground.
3. Timely declare emergencies,
4. We also have revenue crisis.
5. Public sector reforms remains on the table
6. Academic sectors reforms
7. Smaller non-innovative sector
8. Health care
9. Road infrastructure
10. Rebuild our foundation as a country.
11. Publicly monitor and sanction/ reward implementation publicly.
12. The press also has a role, how we communicate.

In conclusion, Dr.Ifueko Okauru summarized that "we need to begin to drive from wherever we are, but ultimately our country

form a system and to remember that whatever you do affects somebody else. As a tax community, revenue generation is so central to development. We have a stake, not just in being tax practitioners, we have a stake in making each and every one of us do the right things, we have a stake in checking the cost of Government, its in our hands, and by God's grace and the will and hopefully this will touch those of us who needs to do something about this and few people In our environment who can sit back together and change the cause the way they did in 1999. Lets stop fighting each other because we have so much to lose in fighting, lets start working together to build this country, not to pull it down. Nigeria is our country."

PANEL SESSION

The Technical section anchored by Mr Simon Kato FCTI. The MC, once again, acknowledged the Representative of his Excellency, the Governor of Edo State in the Person of Mr. John Osagie Inegbedion (Chairman of Edo State Internal Revenue Service) and invites him on stage to join the panelists.

Question for Prof Mohammed Akaro: in a nut shell, tell us your perspective while listening to madam speak with us?



ANSWER : Starting with some confession he said, madam, I was one of those against some of the issues you have raised, particularly when you presented about 6 different bills that needed change in the National Assembly, I was given a round of applause at the National assembly when I opposed that I did not see why you should want to have 4% cost of collection, everyone agreed with me that it was unnecessary. Today, I am one of those advocating for 8% for FIRS.

The idea is that until you have some levels of experience about what is happening around you, you will not be able to go along with what can be seen in the future.

Secondly talking about process, the process I have in mind is about

- * Performance,
- * Reviews,
- * Observations,
- * Commitment,
- * Economic program,
- * Setting of new goals and
- * Situation analyses.

He stressed that the road map must be about

- * Organization
- * Knowledge
- * Accountability
- * Uncertainty management
- * Resource management
- * Unity of purpose

Question for Mrs Shiva: advice on what you thinks CITN & SWIT should do going forward in ensuring that our outreach to the younger ones to get this momentum going and to keep in touch with them.

Answer: she appreciated the Honoree, and said CITN by powering SWIT to carry out their various objective is already doing so much, in catching the young generation to understand the issue of Tax. SWIT can do better is sustainability. SWIT went to schools on sensitization, educating the youth, people around them and their parents on there roles in Taxation. SWIT also went to the market, sensitizing the market women, we have lots of them in our midst here. SWIT also partnered with other professional bodies e.g the female



Doctors, female lawyers and women In other professional bodies. The whole essence of this is talking about how we come together on a road map for economic advancement. My advice to SWIT will be sustainability.

Question for Mr John Osagie: What is your Government doing in encouraging professional women to be part of leadership in Government, Do you have them in your cabinet, in executive positions or in ministries, agencies and even in the IRS?

Answer : My deputy in Edo IRS is a lady, we have 6 directors, 4 are ladies, 2 men. So you can see that women are being included. Even in my business, I am being over powered by women. (laughs) in Edo state government, we have position for women, our governor is is proactive governor, he has gotten women involved. The commissioner for education is a lady, making giant strides. Head of strategic planning for the states is a lady, doing extremely well. Commissioner for health is also a lady, and so on. We ever we have two constituencies in an area, we always have a male and a lady. Women are getting involved even in the electoral process.

Question for Innocent Ohagwa: What is your advice on the best strategy State governments should adopt in empowering the State Internal Revenue services in Nigeria today Using FIRS an example, what would be your own approach?

Answer: Not all states have being able to embrace



the issue of capacity building of their staff, using technology capacity to drive revenue and have the political will to implement the position of the tax law.

The tax law must guide you in order to run a viable tax administration. He congratulated the Honoree once again.

Mr Simon Kato FCTI shared a comment from a man in the audience: The gentleman advocated for Local Government Autonomy and suggested that if we give more strength to local government generally, in terms of administration and at the grass root, he posited better reforms will be done from grassroot upwards. On a lighter note, he jested that men and women are now becoming very much alike.

He talked about a lecture's rundown on how the reforms were carried out in the Federal Inland Revenue Service and the emphasis was on letting the system work, making a diagnostics of what





was needed to be done and getting a process on how it should be addressed.

Panelists to briefly pose for a group photograph with the celebrant with her birthday cake at the instance of Mr Simon Kato FCTI.

Appreciation award were given to some distinguished guests by SWIT National chairperson Mr Biola Adimula.

Vote of thanks by Dr Caroline Ndubuisi. The lecture was closed by the last stanza of the National Anthem.

LIST OF INVITED GUESTS/PANELIST:

1 Professor Chukwuma Charles Soludo
Executive Governor, Anambra State.

2 Professor Babagana Umuru Zulum
Executive Governor, Borno State.

3 Mallam Nasir Ahmad El-Rufai, OFR
Executive Governor, Kaduna State.

4 Mr. Godwin. N. Obaseki
Executive Governor, Edo State.

5 Mr. Babajide Sanwoolu
Executive Governor, Lagos State.

6 Mr. Simon Bako Lalong, CON
Executive Governor, Plateau State.

None of the panelist was present except the Executive Governor of Edo state who was represented by the Edo State Internal Revenue Service Chairman - Mr. John Osagie Inegbedion.



Other special guests were also introduced in persons of:

- * FCT, Hon. Minister FCT, Alh. Muhammed Musa Bello
- * Hon Minister of Finance and Budget & Planning, Dr. Zainab Shamsuna Ahmed CON
- * Mr Mohammed Nami - The Executive Chairman FIRS.
- * Mr Innocent Ohagwa - CITN Vice President
- * The Armed forces - Police, Navy, Army etc.
- * CITN, Honorary Treasurer - Mr Simon Kato
- * Inaugural National Chairperson of SWIT (Life Patron) – Dr (Mrs) Justina Okoro
- * Life Patron, CITN Immediate Past President & International SWIT Ambassador - Dame Olajumoke Simplice

- * CITN Council member & Planning Committee Chairperson - Mrs Ruth Arokoyo FCTI
- * Coordinator SWIT, Lagos Chapter & Council Member – Barr Cecilia Odibo.
- * Students from six (6) secondary schools.
- * National Council of Women Societies, Nigeria, Executive Chairperson Hajia Lami Adamu Lau
- * Chief Host of the event - 15th CITN President, Chief Adesina Adedayo, MNI, FCA, FCTI, ably represented by the vice president, Barr Olusola Agbeluye FCTI (Chairman of the occasion).
- * SWIT National chairperson - Dr Ruth Biola Adimula FCTI
- * Lastly the Honoree Dr Ifueko M. Omoigui Okauru MFR, FCTI and the husband Mr Aishanan Okauru.





2.4 CONCLUSION

She concluded with this 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 residents 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.

Mrs Ruth Arokoyo -
Committee Chairperson

Mrs Esther Nyam -
Committee Secretary

Mrs Adesola Omolabake Adeyemi FCTI -
Lead Rapporteur

Bimpe Adebayo - Rapporteur

Hajia Abiola R. Saliu FCTI - Rapporteur

Okwuchi Nnochiri FCTI - Rapporteur









INTERNATIONAL PROFESSIONAL WOMEN CONFERENCE, COTONOU 2022

International Professional Women Conferences in Cotonou Benin and Senegambia, The Gambia, on the theme The Role of Professional Women in Nation Building and Building Professional Women for the future respectively. Conferences converged erudite scholars, international speakers and participants across West African States and South Africa.

The maiden edition of the International Professional Women Conference organized by the Society of Women in Taxation was held between 16 and 19 February 2020. The planning Committee was Chaired by Dr. Titilayo Fowokan.

The conference had 59 physical participants and 32 virtual participants.

The participants were from different women professional bodies outside SWIT including; Professional Women Accountants of Nigeria (PROWAN), International Federation of Women Lawyers (FIDA), Society of Women Accountants (SWAN), and National Association of Women Journalists (NAWOJ). Also, top level staff were sponsored from FIRS, FCT IRS, LIRS and KWIRS. Delegates from the National Institute of Security Studies Abuja, The Nation Newspaper were also in attendance. The Kwara State Government sponsored thirteen women professionals to the Conference.

Experienced and erudite Resource persons were drawn from the United Nations, Presidency, Federal Ministries, Business Magnates, Security Sector and professional bodies.

The conference featured lecture sessions, health talk, early morning sporting activities, relaxation at the beach, African night, excursion to Songhai Farm in Port-Novo and lots more. Prior to the Conference, the National Chairperson and the General Secretary paid a courtesy visit on the Nigeria Mission in Republic of Benin. They were received by the Ambassadors- His Excellency General Tukur Buratai, Rtd and His Excellency Mr, Kayode Aluko. The conference received a huge support from CITN and all round support from the Nigeria Mission in Benin.

The sponsorship support received for the conference were as follows:





SOCIETY OF WOMEN IN TAXATION

A COMMUNIQUE ISSUED AT THE END OF THE MAIDEN INTERNATIONAL PROFESSIONAL WOMEN CONFERENCE HELD FROM FEBRUARY 16-19, 2022 AT AZALAI HOTELS, DE LA PLAGE XWLACODJI, COTONOU BENIN REPUBLIC



Preamble:

The Society of Women in Taxation (SWIT) being the female arm of the Chartered Institute of Taxation of Nigeria, setting the pace on engaging Professional Women in national development, organized a maiden International Professional Women Conference with the theme: **THE ROLES OF PROFESSIONAL WOMEN IN NATION BUILDING**, at Azalai Hotels, De la Plage Xwlaodji, Cotonou, Benin, from February 18-19, 2022. Delegates were drawn from different professions including Tax Practitioners, Accountants, Auditors, Bankers, Lawyers, Journalists, Security Personnel, among others.

Attendance:

The conference was convened by Dr. Abiola Adimula, FCTI, the National Chairperson of Society of Women in Taxation and Planning Chaired by Dr. Titilayo Fowokan, FCTI, CITN Council Member.

The conference was attended by Mrs. Amina Mohammed, Deputy Secretary-General of the United Nations and Chair of the United Nations Sustainable Development goals ably represented by the UN Women Country Director in Nigeria, Ms. Comfort Lamptey; H. E. Lt. Gen. Tukur Y. Buratai, the Nigeria Ambassador to Republic of Benin ably represented by Mr. Bukar Kalambe, Head of Chancery, Nigeria Embassy in Benin Republic; Dr. Zainab Shamsuna Ahmed, the Hon. Minister of Finance, Budget and National Planning; Mr. Adesina Adedayo, mni, FCTI, the President and Chairman of Council, Chartered Institute of Taxation of Nigeria (CITN); Barr. Samuel Agbeluyi, FCTI, Vice President CITN; Dame Olajumoke Simplice, FCTI, Immediate Past President of CITN, Mr. Saliou Dieye, President of West African Union of Tax Institutes (WAUTI), ably

represented, Hon. Abike Dabiri-Erewa, Chairman Nigerians in Diaspora Commission; Erelu Olusola Obada, former Deputy Governor of Osun State and Former Minister of Defence; Ms. Zouerra Youssoufou, CEO Aliko Dangote Foundation; Mrs. Adetola Aibangbee, FCTI, Board Member of Federal Inland Revenue Service; Ms. Ayotola Jagun, Chief Compliance Officer and Company Secretary, Oando PLC; Dr. Justina Okoror, FCTI, CITN Council Member and SWIT Pioneer Chairperson, Princess Elemaya Ebilah, National Chairperson of Professional Women Accountants of Nigeria (PROWAN); Mr. Arnauld Akakpo, Président de la Chambre de Commerce et de l'Industrie du Bénin, other CITN Council Members, Past Chairpersons of SWIT and several other women from different professional bodies.

Presentations:

The Conference was enriched by paper presentations in six different sessions. The lead Paper on **"The Roles of Women in Nation Building"** was presented by Hon. Abike Dabiri-Erewa, Chairman Nigerians in Diaspora Commission while Mr. Adedayo Adesina - CITN President, Dr. Khadijat Yahaya - Lecturer, University of Ilorin and Mrs. Lilian Okonkwo-Ogabu - Deputy National President, National Association of Women Journalists (NAWOJ) were Discussants. Barr. Ezinwa Okoroafor, former National Chairperson of SWIT chaired the session.

The second session on **"Dynamics of Financial Management"** was moderated by Mrs. Toluwalogo Odutayo - Associate Director Deloitte and Touche, while Mrs. Comfort Olu Eytayo, mni - President of the Institute of Chartered Accountants of Nigeria- represented by Dr. Ijeoma Anaso, Mrs Bunmi Akinde - Lead Consultant, Kayta Services limited and Dr. Ola Brown - the CEO of Flying Doctors Nigeria, were the Panelists.

Dr. Titilayo Fowokan - Group Head, Strategic Tax and Compliance, Dangote Industries Limited, gave a Seminar on **"Dynamics of Transformational Leadership for Women in Business"**. Mrs. Frances Okoroafor, Federal Inland Revenue Service and Mrs. Ngozi Jipreze, FCT Internal Revenue Service were Discussants.

The extensive and exciting session on **"The Woman and Her Health"** was directed by Lady Purity Nwokefor, Head Nursing Department, R-Jolad Plus Multi-Specialist Hospital, Lagos. The session gave expository in-depth discussion on challenges and treatment of fibroid, blood pressure, menopause, family planning and stress management.

The main Paper on **"Women in Leadership Position: Challenges and Prospects"** was presented by Erelu Olusola Obada - the former Nigeria's Minister of Defence, with four other erudite personalities as Discussants, viz: Dame Olajumoke Simplice, Ms. Ayotola Jagun, Mr. Bolaji Osunsanya, CEO, Axxela Group, and Mrs. Adetola Aibangbee. The session was chaired by Dr. Abiola Adimula.

Ms. Zouerra Youssoufou, Princess Elemaya Ebilah and Dr. Justina Okoror, made insightful exposition on the topic **"Stirring the Entrepreneur in you"** at their session, which was moderated by Mrs. Bosede Ikhanoba, 1st Vice National Chairperson, SWIT. The session revealed the various opportunities available for womenpreneurs who are involved in small and medium businesses in Nigeria.

Highlights of Papers Presented

1. The obvious gender inequality, and the consistent advocacy for fair representation of women in leadership positions in public and private sectors were acknowledged.
2. The Nigerian woman has a surviving spirit and should strive to do more to become relevant in the scheme of things.
3. Women face challenges of discrimination fueled by culture, religion and tradition and are uninformed of the Laws in place to address those issues.
4. Bias such as old stereotype, fewer connections and lack of flexibility have prevented women from taking up apex roles.
5. Requisite education and family support is key to women advancement.
6. When you train a girl child, you train a nation was re-emphasised, and professionalism should always speak for women.
7. Alternative investment and risk taking is the soul of enlarged business.
8. Personal upskilling, cash management and budgeting, enhances family and business management.
9. Technology, Digitalization and Globalization are the bedrocks of investments.
10. Sustainability of women's businesses and contribution to economic growth will thrive in an enabling and conducive business environment.
11. Leadership is not about control but influence. Women

have what it takes to make positive influence when performing their leadership roles.

12. Good leadership qualities are embedded in character and integrity. They include self-awareness, personal development, effective cross-cultural communication, strategic thinking, innovation and action.
13. Transformational leadership entail ability to be people-oriented, team player and multi-tasking towards national development.
14. Nurturing the growth of upcoming generations of women is a major assignment for professional women today.
15. Health is wealth - only healthy women can showcase the entrenched attributes of professionalism.
16. Stirring a desire in women to balance power in leadership and decision making.
17. The "pull her down" syndrome can kill the "can do" spirit in a woman.
18. Fear, timidity, lack of exposure and collaboration affect women advancement negatively.
19. Historically, women in Africa had been in power as traditional Queens, Chiefs and community leaders. Colonialism took away the authority.

Recommendations

1. Policies and practices that encourage gender parity should be supported to change the narratives of women in leadership.
2. Women should be deliberate in practicing excellence. It is in women's DNA to do well.
3. Improved sensitization and awareness programmes on the rights of women will empower women and reduce discrimination.
4. Women generally and particularly Professional Women should get involved in politics and attain leadership positions at different levels, to make their impact felt and to overcome bias.
5. Families should support women and girls in the pursuit of education and leadership opportunities.
6. Successful Women should encourage other women by creating room for other women to advance.
7. Women are to go beyond other people's visions and have big dreams for themselves.
8. Women should seek alternative investment and should strive to take calculated risks.
9. Women should embrace technology in safeguarding their investments and also take advantage of the opportunities available with digitalization and globalization of businesses.
10. Government should create an enabling environment for women to thrive and put in place a Trust Fund to combat vulnerability of women and address their peculiar needs.
11. Women should be role models to other women.
12. Women were encouraged to develop good leadership qualities.
13. Professional women should make contributions to

national development in their respective spaces towards building a nation of their dream.

14. Professional Women in leadership should nurture the growth of upcoming generations of women.
15. Women should take good care of themselves and maintain good hygiene and regular medical check up to remain healthy and be in a stable state of mind.
16. Only qualified, competent and deserving women should be propelled and given a chance in Leadership and Government. Women should understand their strength and make it work for their country.
17. Women are to speak up and stand up for what they believe in, exposing themselves to mentorship and mentoring others, striving for excellence and celebrate themselves. They should showcase their individual achievements and collaborate with others.
18. Women should deconstruct the old stereotypes and regain authority in aspiring to and attaining leadership positions.

Other Side Attractions

The Conference featured an African cultural night where delegates were gorgeously robed in different African attires and showcased rich African heritage in appearances and dancing steps.

Also, an excursion to the Songhai Farm in Port-Novo, Benin, exposed delegates' mind to operating an organic farming for family sustenance and for commerce.



Mr. Adesina Adedayo, mni, FCA, FCTI
President and Chairman of Council
Chartered Institute of Taxation of Nigeria



Dr. Abiola Adimula, FCTI
National Chairperson
Society of Women in Taxation



Mrs. Olaitan Babatunde, FCTI
General Secretary
Society of women in Taxation



SOCIETY OF WOMEN IN TAXATION

RAPPORTEUR'S REPORT PRESENTED 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

We hereby present the report of the rapporteur's team for the 2nd International Professional Women Conference held at the Kairaba Beach Hotel, Senegambia, West Africa between 29th and 1st of February 2023. The theme of the conference is "Building Women Leaders for the Future".

The conference commenced with a welcome cocktail night on the 29th of January 2023. On Monday, 30th January 2023, the session commenced at 9.30 am.

The Theme paper was delivered by Engineer Dr Elizabeth J. Eterigho FNSE, FNSChE, President, Association of Professional Women Engineers of Nigeria (APWEN). As a prelude to the Lead Speaker's presentation, the Chairman of session, Mr Babtunde Oladapo gave introductory remarks which set the tone for the Lead Speaker.

The Lead Paper presentation focused on the following amongst others:

- * Introduction
- * Statistics of Women in Leadership Positions
- * The Role of Women as Stakeholders in the development of the society
- * Barriers to women's participation in leadership
- * Steps that can be taken to build female leaders
- * Ways of equipping professional women for leadership roles
- * What More Needs to be done

She noted that over the years, the patriarchal society too often perceives women as being too delicate to lead, yet, women possess inherently strong attributes that can help them lead more effectively. Studies have shown that strong women leadership increases productivity.

The speaker identified barriers to women's participation in leadership as Old Stereotypes; fewer connections; bias and discrimination as well as lack of flexibility.

To build female leaders, the presenter noted that the following should be in place: allow girls to lead when they are young; be a role model; provide girls and women access to mentors; provide education and the right skills and create a conducive working environment.

There were also interventions from the Panel of Discussants which had the trio of Mr. Samuel Olusola Agbeluyi esq. FCTI, Mr. Emeke Nwabuzor, FCTI and Mrs Aissatou Ndiaye. The

submissions and comments from the discussants including interventions from delegates are summarised as follows:

RECOMMENDATIONS

- * Women should unite to collectively push for their rights and demand recognition for their contribution towards nation-building.
- * Women should take their place in the workforce, proudly.
- * Leadership development programs should focus on honing women's skillsets in critical areas
- * Communities and individuals can make a difference by actively promoting and celebrating women leaders.
- * Everyone should promote gender equality, especially in the workplace
- * Personal development and empowerment programmes aimed at women should be developed, delivered and embedded
- * Effective leadership training will prepare women for future challenges and enhance their performance as leaders in organizations.
- * Women should develop a right and positive mindset, have a win/win mentality
- * There must be synergy amongst women with a view to supporting one another.
- * Women should listen more and speak soundly
- * Be responsible, don't blame others for failure in your actions – take responsibility.

The session was subsequently followed by the opening ceremony immediately after the Tea-break. The opening ceremony commenced with the rendition of the Gambian anthem and the CITN anthem followed by silent individual opening prayers. The introduction of dignitaries followed swiftly while the welcome speech was delivered by the Chairman of the Conference Planning Committee, Dr. Titilayo Fowokan FCTI. The National Chairperson of SWIT, Dr Abiola Adimula FCTI also gave an all encompassing welcome address.

The 15th President of the Institute, Mr. Adesina Adedayo, mni, FCTI, ably represented by the Vice President, Mr. Olusola Agbeluyi FCTI; in his opening remarks, noted the importance of women in nation building and alluded to the fact that women had made great influence in his life personally. He urged women to continue to support the goal and vision of the profession as well as other women. The ECOWAS Commissioner, Economic Affairs and Agriculture ably represented by Mr. Salifou Tiemtore, gave the keynote address.

While congratulating SWIT, he noted that the conference was apt. He noted that women's rights are human rights and emphasized the need to uphold gender equality for both men and women. He reiterated that it was time for women to take the bull by the horn and be proactive and genuine to themselves. In conclusion, he expressed the willingness of ECOWAS to support and encourage both SWIT and WAUTI.

The Deputy Commissioner of the Gambian Revenue Authority also gave a goodwill message in support of SWIT. He noted that women are decision makers and are key in gender justice, gender parity and equality. In conclusion, he added that the revenue authority had no choice than to support and partner with SWIT.

The highlight of the opening ceremony was the goodwill message given by the special guest of Honour, the Honourable Minister of Finance of the Gambian, H.E Seedy K.M Keita; He noted that Taxation was the bedrock of a distributive system in any country and reaffirmed that SWIT was pursuing a noble course. In declaring the Conference open, he advised women to go and do their thing whether supported by men or not.

There were goodwill messages from the Ghana and Senegal SWIT Chapter as well of a goodwill message from the women representative of the Gambia Women's Chamber of Commerce.

Immediately after the opening ceremony, the Panel Session 1 with the topic Women and Politics: Making Footprints on African's Development, commenced

The moderator of the Session was Mrs Oluwasike Ibiwoye, FCTI and the following were the panelists:

1. Mrs Bosede Ikhanoba
2. Dr, Abiola Adimula
3. Mrs Hounkonnou Doriane Norlyce Senami
4. Dr. Abdallah Ali-Nakyea
5. Mrs Beatrice Mboge
6. Princess (Mrs.) Sarah Adebisi Sosan

The conclusion reached at the end of the session were as follows:

- * Education is key for women participation in politics
- * Government should include women in political appointments.
- * There is need to implement gender policies; it goes beyond just having the policies in existence. The 35% Beijing affirmation policy has not been fully implemented
- * Politics starts from the grassroots. Women need to make positive impact in their communities
- * There is need to learn from the Ghanaian experience where fees for political participation have been reduced for women
- * Empower women to occupy key positions. Empowerment starts from the home front
- * Integrity and service cannot be down played in politics
- * Women need to support one another
- * To succeed as a politician, you must have a large heart

- and must be able to stomach lots of nonsense
- * Participation in polit

A seminar on Creating the Board room presence was handled by Mrs Delia Ndlovu, Deloitte African Board Chair, Johannesburg, South Africa and Ms Itireleng Kubeka, Managing Director Deloitte Africa Tax & Legal, South Africa.

Some of the points noted as women in the board rooms are:

- * Executive presence is about the ability to inspire confidence as a woman in your leaders, subordinates and organisation
- * Inclusive and authentic leaders are necessary to ensure women inclusiveness and participation in the Board room. Such leaders are collaborative and recognise the contribution of women
- * Sponsorship, mentorship and coaching is key for women. It will help to instill courage
- * Training and recognition is important to motivate Board room presence
- * Bring the voice of the powerless into the Board room. Important matters are presented there
- * Women should foster inclusiveness and employee well-being.

The day was wrapped-up with the health talk by Dr Tinuola Akinbolagbe on topic '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. She however noted that multivitamins needed to be taken under the supervision of a doctor, indulge in exercises that you enjoying doing rather than in those that make you feel that you are punishing yourself, carry out health checks in relation to age range as required.

On the 3rd day of the Conference, the session commenced with the Paper Two with the topic 'Evaluating Women Participation in Economic Development'. The paper was delivered by Mrs Folashade Femi-Lawal Head, Digital Banking, First Bank Nigeria. The chairman of the session was Chief (Mrs) Victoria Oluwafunmilayo Arowomolo SAN and the discussants were Prof. Godwin Oyedokun, Professor of Management & Accounting, Lead City University, Ibadan & Mrs. Esi Sam; SWIT Coordinator, Chartered Institute of Taxation, Ghana.

The Chairman of session set the tone for the session by emphasizing the importance of women to the economy of nations especially since women make up half of the world population.

Thereafter, the paper presenter discussed extensively on the role of women in the economy. She noted that in spite of their participation there are still barriers such as discrimination and bias that must be overcome. She went on to reel out the names and profiles of women who have made impact in their various spheres of influence. She noted that leadership roles for women in Africa generally was low and women were often underrepresented in leadership positions.

The Paper Presenter highlighted ways women can participate in the economy that can lead to significant economic growth to include:

- * Increase the size of the labour force thereby leading to improved productivity
- * 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.
- * Women can drive consumer spending and boost economic growth since they are often the primary consumers in households
- * When women as entrepreneurs have greater access to resources and opportunities since women are more likely to start and grow businesses, which can drive economic growth
- * Women with greater economic opportunities are more likely to invest in their own and their children's education and health, which can in turn lead to increased human capital and economic growth over time

She thereafter proposed some strategic policy reforms and best practices recommendations aimed at empowering Women. The reforms are as follows:

- * Promote gender equality in education
- * Provide scholarships for the girl child
- * Build more schools in the rural areas
- * Improve access to credit and capital
- * Implement anti-discriminatory laws in the workplaces
- * Promote work friendly balance by implementing flexible work arrangements ie, parental leave, flexible child care
- * Address gender-based violence with policies, reforms and implement applicable laws
- * SWIT needs to do more by increasing engagement with taxpayers, educating them on their rights, duties and obligations as represented in the Nigerian Tax Laws.
- * Organize more training in areas with little or no knowledge of taxation to cover knowledge gaps on tax. Sensitization programs, tax awareness campaigns.
- * SWIT Members should be pragmatic in their engagements with the members of the public and others.
- * Leverage the Corporate Social Responsibility initiatives to educate women on economic empowerments and get noticed where it matters.
- * Lead Gender Diversity implementation by sponsoring political candidates to elected office.
- * Research on the impact of menopause on women's productivity and subsequent implication on economic growth.
- * Launch advocacy for policies to support women in that age band-(35-55years)

There were also interventions from the Panel of Discussants. At the end of the deliberation, the following recommendations amongst others, were made:

- i. Women should be empowered to develop themselves
- ii. Achievement of equal pay for genders in the work place
- iii. Equality in representation of women in business and politics
- iv. Develop the man child alongside the girl child. When we advocate right child education as women and mothers, posterity will thank us for it. Don't leave the man child behind!
- v. Encourage tax laws that favour women
- vi. Create awareness on tax issues and laws to the grass root
- vii. Abolish cultural practices that are discriminatory against women
- viii. Emotional Intelligence for women is key for women development
- ix. Women are complementors and not competitors

The session was followed by Panel Session Two with the topic, 'African Continental Free Trade: Impact on Economic Development'. The Moderator of the session was Mrs Sandra Momah, FCTI and the following were the panelists:

1. Mr. Taiwo Oyedele
2. H.E. Amb. Dr Monisoye Olorunsola Afolabi
3. Princess Elemanya Ebilah
4. Mr. Olusesan Okunade
5. Mr. Salifou Tiemtore

Mr Salifou Tiemtore laid a brief background to the Africa Free Trade agreement and highlighted the problems encountered by women on the trade corridor. He noted that the AFTA corridor allows for movement of goods within the borders of Africa and many opportunities were available for women to thrive on without facing the usual harassment and infringement of their woman dignity. He noted that ECOWAS has an initiative to make a way for women to be present and take part in trade at the boarder level and they will be given special treatment. The Panel discussants also made valuable comments on the Paper. AFCTA creates opportunities for women to trade thereby reducing poverty. It will engender less dependency of women on men. All panelists agreed that the AFCTA was a game changer to bring about transparency and accountability across African nations.

Panelists highlighted challenges to AFCTA as follows:

- * Language barriers amongst African countries
- * Transportation issues, no direct flight from one African Country to another
- * reallocation of resources amongst African nations
- * Lack of political will on the part of African leaders as opening of borders may be seen as a surrender of its financial currency and sovereignty to others
- * Raw materials that should give the continent an edge above other continents are abundant in Africa but inadequate means of processing to finished products.
- * Poverty

At the end of the deliberation, the following recommendation were made:

- * Implementation of AFACTA needs to be strengthened,
- * There is need for women to formalise trade at borders by forming associations
- * WAUTI/SWIT to work closely with ECOWAS to ensure that barriers to trade by women is removed
- * Women should be adequately trained on book and record keeping
- * African member states need to sign trade Memorandum of Understanding (MOUs) MO
- * Improve awareness and create means for training for capacity development
- * We need to be multi lingual, learn other languages to aid trade
- * No protocol for double taxation in the AFACTA
- * Send communique to African union articulating treaties and laws that are gender insensitive to ECOWAS and make recommendations to them

- * Create forum for Africans to share ideas i.e on whatsapp
- * Women discrimination issues should be discussed with the ECOWAS secretariat. ECOWAS should be pushed to usefulness.
- * Women need to be engaged in representative capacities i.e Women associations should encourage their members to be involved in representative politics

This is a summary of the sessions at the conference. The team will further come up with the detailed communique to be circulated to the Public and the media specifically highlighting recommendation to various stakeholders.

Thank you.

Toluwalogo Odutayo
Rapporteur General



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.
- 25.

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.
- 4.

For WAUTI and ECOWAS

1. WAUTI/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. WAUTI 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. WAUTI 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.

Mr. Adesina Adedayo, mni, FCA, FCTI
President and Chairman of Council
Chartered Institute of Taxation of Nigeria

Dr. Abiola Adimula, FCTI
National Chairperson
Society of Women in Taxation



Mrs. Olaitan Babatunde, FCTI
General Secretary
Society of women in Taxation

Conclusion

It is not an overstatement 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 (WAUTI) 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.



WAUTI INAUGURATES SWIT WEST AFRICA AS FEMALE ARM

SWIT WEST AFRICA- THE COTONOU CONVERSATION

Since the inauguration of West African Union of Tax Institutes (WAUTI) in 2011, different efforts have been made at different times to constitute the female arm, especially by the successive leadership of the Chartered Institute of Taxation of Nigeria (CITN) and the Society of Women in Taxation (SWIT), Nigeria, however, only few women in various countries were available to discuss with until February 2022, when the story and the strategy took a new and interesting turn.

At the African night event on February 18, 2022, during the maiden International Professional Women Conference organized by SWIT Nigeria, in Cotonou Benin, the 15th President of CITN, Chief Adesina Adedayo, mni, FCTI, engaged the 4th National Chairperson of SWIT Nigeria, Dr. Ruth Abiola Adimula, Esq., FCTI on a discussion to show that SWIT as a name is borderless, is not attached to a particular country like other Professional Associations and the need to take SWIT to other countries around the globe, starting with West Africa. At that African Night event, Dame Gladys Olajumoke Simplice, FCTI (immediate Past CITN President) and Dr. Justina Okoror, FCTI (the First/Pioneer National Chairperson of SWIT Nigeria) were decorated as SWIT Ambassadors, to take the message of SWIT West Africa to the WAUTI Conference of February 2022, tagged Lome 2022 and beyond. At the WAUTI Conference in Lome, Dame Simplice met with some female members from Togo and the Gambia and discussion continued with them thereafter with Dr. Abiola Adimula.

The role of the Council of the Chartered Institute of Taxation of Nigeria was paramount, as it was resolved by the CITN Council in August, 2022 that the drive for SWIT West Africa towards expansion should be led by SWIT Nigeria and to operate under WAUTI. Thus, SWIT Nigeria under the leadership of the 4th National Chairperson, Dr. Abiola Adimula with other national Exco members, viz: Mrs Bosede Ikhanoba, FCTI (VC1), Dr. Caroline Ndubuisi, FCTI (VC2), Mrs Olaitan Babatunde, FCTI (General Secretary), Mrs Ruth Arokoyo (Treasurer), Dr. Odunayo Ani (Financial Secretary), Dame Dena Rose Ajayi (Publicity Secretary), Mrs Oluwaseun Olajube (Social and Welfare Secretary), Mrs Dorothy Emmanuel (Membership Secretary), Mrs Emily Daboer (Assistant Publicity Secretary), Mrs Janet Olaoye (Assistant General Secretary), Dr. Eunice Odum (Assistant Membership Secretary), Dr. Nkemdilim Udeh (Assistant Social/Welfare Secretary) and the eminent past National Chairpersons, viz: Dr. Justina Okoror, FCTI (Pioneer National Chairperson), Barr. Ezinwa Okoroafor, FCTI (2nd National Chairperson), Hajia Kudirat Abdul-Hamid, FCTI (Immediate Past National Chairperson) and Hajia Aisha

Ahmadu (Ex-Officio).

The first step to spread SWIT's message to other West African countries was during 2022 CITN Annual Tax Conference, and SWIT Annual Seminar 2022, when the President of Chartered Institute of Taxation, Ghana (CITG) and another Council Member, Madam Esi Sam attended the events. Meetings were held by the SWIT National Chairperson and the General Secretary, Mrs Olaitan Babatunde (both representing SWIT) with the Ghana team and it was promised that CITG Council will discuss and inaugurate SWIT in Ghana. In August, 2022, the 15th CITN President led the Nigerian Delegates to attend the Annual International Tax Conference of CITG in Accra. At that conference, Dame Olajumoke Simplice and Dr. Abiola Adimula were called upon at different times to speak about SWIT in the West African region. It was very exciting that at that conference SWIT Ghana was inaugurated by the President of CITG, Mr. George Kwatia, where Madam Esi Sam became the SWIT Ghana National Chairperson.

Another notable event was the meeting that was held by Dr. Abiola Adimula, SWIT Nigeria's National Chairperson with the WAUTI President, Mr. Saliou DIEYE on spreading the SWIT message across WAUTI member countries and inauguration of SWIT Chapters as the female arm of WAUTI, following the advice of the CITN Council. The discussion got a positive response and within a month (September, 2022) SWIT Senegal was inaugurated by the WAUTI President in Dakar, Mrs Aissatou Ndiaye because of the National Chairperson.

Further effort was made by Dr. Abiola Adimula who travelled to Benin and met few female Members of the Benin Tax Institute in October, 2022 to discuss SWIT West Africa with them. The Benin team was excited by the meeting and in November, 2022, SWIT Benin was inaugurated by the Benin Tax Institute President, Mr. Nicolas YENOUSSI.

The role of ECOWAS in the birthing of SWIT West Africa is very strategic and supportive. In July, 2022 Dame Olajumoke Simplice, Dr. Justina Okoror and Dr. Abiola Adimula visited the Director of Trade and Tax Unions to inform the Commission about SWIT West Africa. The team was received warmly with a positive response of support from ECOWAS. To give action to this promise, the ECOWAS invited SWIT in October, 2022 to its high-level meeting on Tax Harmonisation in member countries and Dr. Adimula represented SWIT. The meeting was a great avenue to sensitize the delegates and organisations represented about the vision, mission and activities of SWIT, especially with the informal sector, women in business and school children. In a similar vein, in December, 2022, ECOWAS

Gender and Development Centre invited SWIT for a collaborative meeting, held in EGDC in Dakar. Dr. Abiola Adimula (SWIT Nigeria) and Mrs Aissatou Ndiaye (SWIT Senegal) represented SWIT. The meeting was a huge success. Based on the lean purse of SWIT Nigeria driving SWIT West Africa, the trips to Ghana, Senegal and Benin on sensitization about expansion were personally funded by Dr. Abiola Adimula (SWIT Nigeria National Chairperson). Thankfully, SWIT Ghana, Senegal and Benin are now in existence.

INAUGURATION OF SWIT WEST AFRICA AT THE WAUTI CONFERENCE, BANJUL, 2023

Saliou DIEYE inaugurates SWIT West Africa

Great men are identified by their giant strides. It was all joy among female members of WAUTI when WAUTI's President, Salifou DIEYE announced on 2nd February, 2023 at the WAUTI conference held at Kairaba Hotel, Banjul, in the Gambia that SWIT West Africa was to be inaugurated. The President called out all the National Chairpersons of SWIT Nigeria, Ghana, Senegal, Benin and Gambia representatives and introduced them to the congregation as SWIT West Africa Leaders. He then called on Dr. Abiola Adimula to address the congregation and mention the positions by country being:

- * Nigeria- Regional Chairperson-
Dr. Ruth Abiola Adimula, Esq., FCTI
- * Ghana- Vice Regional Chairperson-
Ms Esi Sam
- * Senegal- Regional Secretary-
Mrs Aissatou NDIAYE
- * Benin- Regional Treasurer-
Mrs Mrs Doriane HOUNKONNOU
- * Gambia- Ex-Officio-
Mariam JOBE

Dame Olajumoke Simplice was then called upon to speak. She informed the congregation about the importance of SWIT West Africa in enhancing the work of WAUTI and called upon all WAUTI member countries to inaugurate SWIT in their jurisdictions for good spread in the region.

As for Chief Adedayo Adesina, CITN 15th President, he expressed deep happiness for the inauguration of SWIT West Africa, recounting how it all started with a little idea he had and suggested to Dr. Adimula, and how the initiative was carried to fruition with the inauguration that all were witnessing at the event.



SWIT WEST AFRICA AND ECOWAS

The Encouragement and Support of ECOWAS

The first visit to ECOWAS to discuss SWIT West Africa held in July, 2022. A three-person delegation was led by Dame Olajumoke Simplice. Dr. Justina Okoror and Dr. Abiola Adimula were part of the SWIT Team. Mr. Salifou Tiemtore the Director of Trade and Taxation with Madam Rosemond Asante received SWIT warmly. The meeting was a successful one with hope of collaboration and support from the ECOWAS. In addition, SWIT was advised to link up with ECOWAS Gender and Development Centre in Dakar, Senegal for partnership, which was followed through. SWIT was invited to a meeting with EGDC on 12th December, 2022 upon request. Dr. Abiola Adimula (SWIT Nigeria National Chairperson) and Madam Aissatou Ndiaye (National Chairperson, SWIT Senegal) represented SWIT West Africa at the meeting. The outcome of the meeting was good with identified areas of possible

collaboration. SWIT West Africa looks forward to working in partnership with EGDC.

SWIT AND ECOWAS TAX HARMONISATION MEETING, LOME 2022

In October, 2022, ECOWAS invited Dr. Abiola Adimula, National Chairperson of SWIT Nigeria to the ECOWAS Tax Harmonisation of member countries' meeting in Lome, Togo, to sensitize delegates on the activities of SWIT in Nigeria and the spread to other West African countries and more importantly, to let delegates see how SWIT can be relevant to their work, especially as relating to taxation, the informal sector, women and children in the region. The presentation of SWIT representative was well-received by all participants.



Report of ECOWAS PATF Workshop



Asiata Agboluaje, FCTI

Tax Transition in West Africa (ECOWAS PATF) organised a workshop for the production of the first Tax Expenditure Report on VAT in Nigeria.

Highlights of the workshop are set out below by SWIT Representative:

a. Coverage/Focus

The programme is a workshop organized by the Support Program on Tax Transition in West Africa (ECOWAS PATF). The workshop held from Monday 20th to Friday 24th March, 2023 at Reiz Continental Hotel Abuja. The objective of the workshop was to strengthen the capacity of relevant public officials on tax expenditure evaluation and reporting, to produce the first Tax Expenditure Report on VAT in Nigeria. This represents Federal Government of Nigeria (FGN)'s trade-off regarding its loss of revenue vis a vis incentives granted. This also took consideration of the baseline rates in Nigeria (7.5%) vis a vis the most common VAT rate within ECOWAS 18%.

b. Focus Groups:

During the workshop, participants were split into groups ranging from Legal to Data analyses and reporting. I was in the Legal sub-group and we analysed the legal bases for VAT expenditure in Nigeria focusing on laws like VAT Act, Finance Acts, NSIA Act, NLNG Fiscal Assurances Act, NEPZ Act amongst others. The view was to understand the bases for the VAT exemption in Nigeria.

The next step was to benchmark Nigeria's Vat exemption with ECOWAS' standards. In this regard we reviewed ECOWAS' protocols and agreed terms. We noted that most of the agreed terms that needed to have domesticated are within our laws.

Our review and analyses were meant to be the bases of data (obtained from Nigerian Custos Service and the

FIRS) gathering and further analyses. During the data analyses phase – we noted some points for consideration as described below:

- (i) Nigeria's VAT rate may be low but its operation is different more like sales tax. The limitation in input claim raises multiple VAT in Nigeria. Thus if there is consideration to increase VAT rate to match the most common in the region, the rules around input needs to be re-evaluated.
- (ii) The incentives need to be re-evaluated to ascertain if it meets stated objectives. (This could not be finalized as data analysis on the expenditure was not final).
- (iii) In computing the expenditure – consider modalities to capture 'input claim' that might have existed had the VAT exemption not existed. This would ensure there is no double counting or over estimating VAT expenditure.

c. Next Steps:

Due to the volume of data under consideration and the limitation around time the final report could not be issued during the workshop. The data analyses and reporting groups agreed to re-group and finalise based on information provided and share with the larger team.

On another note – Budget International indicated interest in more collaborations with SWIT and would like recommendations along these lines. There may have to be more discussion to take this forward.

Again I thank most sincerely, Dr. Abiola Adimula 4th SWIT National Chairperson for giving me this opportunity to serve.









MEET SWIT WEST AFRICA REGIONAL EXECUTIVE COMMITTEE

Ruth Abiola Adimula

LL.B, BL, LL.M, Ph.D (Gender, Peace and Development Studies)



Profile

Dr. Ruth Abiola Adimula obtained her Ph.D in Peace and Development Studies in 2014, LL.M 2004 (Obafemi Awolowo University) and LL.B in 1992 (ABU, Zaria). Her area of research include Law, Gender, Internally Displaced Persons and Refugees in West Africa. She holds a Certificate of Harvard University, USA in Child Protection (2020). She is a Senior Lecturer at the Centre for Peace and Strategic Studies, University of Ilorin, Ilorin, Nigeria; the Principal Partner of Biola Adimula & Co., a firm of Legal Practitioners and Tax Consultants, Nigeria.

She is a Fellow of the Chartered Institute of Taxation of Nigeria (CITN) with Membership No. 6477, the National Chairperson of Society of Women in Taxation, Nigeria; Rotary Peace Fellow (Class 23), 2017, Peace Ambassador, Institute for Economics and Peace, Sydney (2018); Member (Assessor) Association of Commonwealth Universities Grant Selection Panel, London, United Kingdom; President, Commonwealth Scholars and Fellows Alumni Association, Nigeria (COSFAN) and the Secretary, Board of Trustees of COSFAN.

She served as a Consultant, Senate Committee on Constitutional Review of Federal Republic of Nigeria (2016-2019); Council Member, International Bar Association London, (2010-2012); an Awardee of the International Bar Association, 2008; served as National Executive Committee and Council Member in different Committees and Fora of the Nigerian Bar Association, between 1997 and present; a Member and Trainee of Chartered Institute of Arbitrators, London, 2010. In 2006, she served as a member of Review Committee of ECOWAS Youth Policy in West Africa; a member of the Review Committee of (Nigeria) National Gender Policy in 2014; and a Consultant to UNICEF on Child Rights, 2005. She served as the Special Assistant to the Executive Governor of Kwara State on Women Affairs, between 2013 & 2015 and also as Senior Special Assistant to the Executive Governor of Kwara State on Women Affairs (2018-2019). She is the Chancellor, Church of Nigeria Anglican Communion, Igbomina Diocese, Nigeria. She is married to a University Don- Prof. Abiodun Adimula and they are blessed with children.

Esi Duma Sam



Esi is a Fellow of the Chartered Institute of Taxation Ghana, (CITG). A Member of the Governing Council and Chairperson of the Examination Committee of CITG. She is a Chairperson of the Society of Women in Taxation, Ghana, also the Regional Vice Chairperson of Society of Women in Taxation, West Africa.

She had her Bachelor of Science degree in Administration (Accounting) and Masters in Business Administration (Finance) from the University of Ghana, Legon. She is a Tax Practitioner.

Esi Sam served as a resource person on tax training and education platforms including, German Technical Committee Cooperation (GIZ) for educating the identifiable groups in the informal sector on issues of taxation. She worked with the erstwhile Internal revenue Service now Ghana Revenue Authority for 29 years. She played supervisory role in various positions, managed taxpayer services and eventually became the office manager before she went on retirement. She was a member of the Domestic Tax Revenue Division Project for the integration of the Ghana Revenue Authority. She also played a role in the Joint Committee for the Business Registration Registration Reforms for the Registrar General Department.

She is a devout Christian and a mother of two.

Mrs. Aïssatou Ndiaye Diop



Mrs. Aïssatou Ndiaye Diop is a lawyer and a consultant who specializes in taxation and fiscal matters. She holds a master's degree in business law from the Cheikh Anta Diop University in Dakar, Senegal, and a graduate degree in Specialized Law Studies (DESS) with a concentration on Corporate Legal Counseling from the Gaston Berger University in Saint Louis, Senegal.

Mrs. Ndiaye Diop is the managing director of her law firm, Andex Consulting, LLC, which specializes in providing legal and fiscal advice to companies and other entities in Senegal and abroad. The firm has also been advising on corporate restructuring, taxation optimization and auditing readiness for more than two decades. As a consultant and a trainer, Mrs. Ndiaye Diop has facilitated many seminars in law and taxation for businesses and institutions in Senegal and in the sub-region. Mrs. Ndiaye Diop is a certified fiscal expert and a member of the National Order of Experts of Senegal (ONES).

She is also the current president of the Senegalese Chapter of the Society of Women in Taxation (SWIT) and a regional secretary of SWIT West Africa. She is also responsible for tax courses at the IMD Institute of Legal Professions of UCAD.

Doriane Norlyce Sènamì HOUNKONNOU



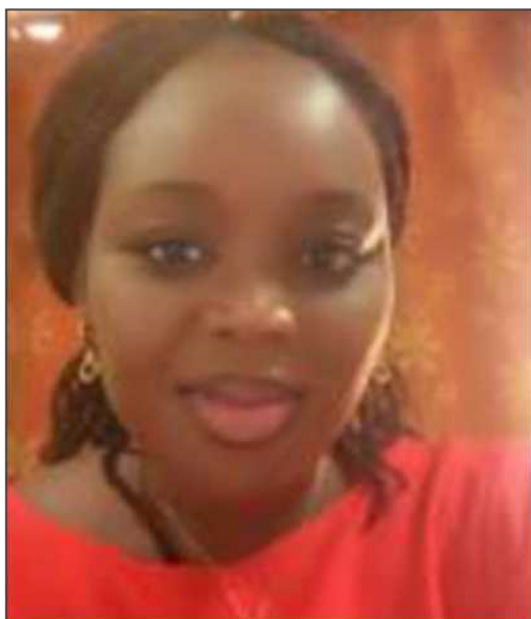
Doriane Norlyce Sènamì HOUNKONNOU has obtained a degree in Finance Administration, option Tax Administration, in 2014 at the National School of Administration and Magistracy of the University of Abomey Calavi a master's degree in International Trade, option commercial policy commercial policy at the High Regional School of International Business and a research master's degree in fundamental political science at the doctoral school of political and administrative legal sciences of the university of Abomey Calavi

Business leader since 2014, she opened a tax firm in association with her colleagues in 2019. she sets up on her own in 2021 by opening her tax firm EXCELLENCE CORPORATION GROUP SARL. She supports companies in various sectors of activity (construction, project management, architecture, restaurant, supermarket, station, pharmacy, services, veterinary practice, import export, etc.) and also provides training and awareness sessions in taxation and business management.

Member of the Beninese Association of Private Tax Experts (ABEFIP), she is part of the technical committee of this association. In 2022, she was elected president of the Society of Women in Taxation Benin.

She is one of the tax experts who intervene in the framework of the experts' meetings organized by the Chamber of Commerce and Industry of Benin for free consultations to business leaders. She has also been in charge of the financial management of several projects of the United States Embassy the United States Embassy, the International and the French Ministry of Europe and Foreign Affairs within the framework of the French Solidarity Fund for innovative projects implemented by the Banouto information site (www.banouto.bj) in 2021 and 2022.


Mariama JOBE



Mariama JOBE is a tax officer under the Gambia Revenue Authority, currently with the large taxpayer unit. She is a degree holder in business administration and an Ex-officio with the Society of Women in Taxation West Africa.


SWIT MAIDEN TESAC MONTH JULY 2022

SWIT dedicated the month of July 2022 for Tax education sensitization awareness campaign (TESAC). The event was sponsored by SWIT National for all state chapters to discuss tax issues and topics in their respective states. It was an event that gave extensive visibility to SWIT and the tax profession across the state. The feedback was impressive whereby SWIT was commended for executing the good initiative for the first time.



**Society Of Women In Taxation National
Tax Education Sensitization and Advocacy Committee (TESAC)**

SWIT TAX MONTH JULY 2022



SWIT


ON RADIO

TAXATION DISCUSSIONS IN VARIOUS STATES IN NIGERIA


SWIT Kwara Chapter

TOPIC: Withholding Tax System in Nigeria
DATE: 7th July, 2022
RADIO STATION: Diamond FM 88.7 Ilorin
TIME: 1:30pm


DISCUSSANTS:



Mrs. Janet F. Olajoye



Mrs. Adebimpe Ajayi



Mrs. Bolanle Awogun

ENQUIRIES: Olaitan - 08054038014, Eunice - 08036716051



EDITORIAL COMMITTEE REPORT

AGM EDITORIAL REPORT 2021-2023

A BRIEF NEWSLETTER EDITORIAL REPORT BY MRS EMILY UFULUL DABOER
(ASSISTANT NATIONAL PUBLICITY AND PUBLICATION SECRETARY SWIT)



INAUGURATION OF SWIT EDITORIAL COMMITTEE BY THE NATIONAL CHAIRPERSON ON 14TH AUGUST, 2021

The Present National EXCO came into being on 12th May, 2021 at the Seminar held in Kaduna and the members of the Editorial Team were inaugurated on 14th August, 2021.

Dr. Abiola Adimula, National Chairperson, Society of Women in Taxation (SWIT), based on the approval of the National Executive meeting held virtually on Sunday 8th August, 2021, inaugurated the SWIT Editorial Committee to function as stated in the terms of reference and other incidental ancillary responsibilities in the currency of this executive tenure.

The National Chairperson also called upon the National Publicity Secretary to accept the nomination into the Editorial Board/ Committee on behalf of other members herein inaugurated. She also enjoined all SWIT state coordinators on the platform, to share the list of Editorial members and inauguration message at their respective state chapter platforms.

The Assistant Editor was instructed to coordinate collection of member's reports, pictures and full names for the newsletter. The PRO's are expected to report on all CITN & SWIT activities in their respective chapters for publication in the SWIT Newsletter.

ACCEPTANCE OF RESPONSIBILITY BY THE NATIONAL PUBLICITY AND PUBLICATIONS SECRETARY

Dame Dena-Rose Ajayi the National publicity and publication secretary / Editor accepted the nomination into the SWIT Editorial Board/ Committee on behalf of herself and other member. Up SWIT!!! Up Women Talking Tax.

INAUGURATION OF THE NATIONAL EXCOS AND MEMBERS OF THE EDITORIAL TEAM

The National EXCO came into being on 12th May, 2021 at the Seminar held at Kaduna and the members of the Editorial Team were inaugurated on 14th August, 2021. As follows:

The National ExcOs are;

1. **Editor in Chief**
National Chairperson
Dr. Abiola Ruth Adimula
08034734901

2. **Editor**
National Publicity and Publication
Secretary
Dame Dena-Rose Ajayi
08033048272

3. **Assistant Editor**
Assistant National Publicity and
Publication Secretary
Mrs Emily Ufulul Daboer
08037084769

Members of the Editorial Team are as follows:

General Secretary and all publicity secretaries in the state chapters;

4. **General Secretary**
Mrs Olaitan Babatunde, FCTI
5. **FCT-Sabina Ego Ekechukwu**
Phone No: 08036841117
6. **Kwara- Dr Riyike Akintoye**
Phone No: 080553800867
7. **Lagos- Oti Ehi Olaniyi**
Phone No: 09063500867
8. **Oyo- Adedayo Adumati**
Phone No: 08034141753
9. **Rivers- Lauretta Dimkpa**
Phone No: 08023196221
10. **Osun- Jumoke Okeyode**
Phone No: 08037410714
11. **Enugu- Nbaeze Ngozi**
Phone No: 08037410714
12. **Ogun, Olusola Lawal**
Phone No: 07033404089
13. **Plateau- Rosemary Amos Mamot**
Phone No: 08034518746
14. **Kano- Maryam Yahaya**
Phone No: 08027621342

15. Bayelsa- **Blessing Tariau Tebepah**
Phone no: 07038779911
16. Akwa-Ibom- **Comfort Etim Ama**
Phone No: 08080808663
17. Cross River- **Elizabeth Ogban**
Phone No: 08057155775
18. Edo- **Joy Omorogiuwa**
Phone No: 07055511060
19. Anambra- **Kate Nkechi Nwawko**
Phone no: 08027034992
20. FCT- **Emem Unyimeabasi Etuk**
Phone no: 0803229898
21. Benue - **Comfort Adué Ayantse**
Phone no: 08037573346
22. Ebonyi- **Maureen Okpara**
Phone no: 08034270561
23. Rivers- **Eunice Erhunmwumsee**
Phone no: 08038846024
24. Abia- **Chinyere Ogwumike**
Phone no: 09094146376
25. Imo- **Amafili Isabella Kelechi**
Phone no: 08035448725

ADVERT FOR SWIT NEWSLETTER

In order to enrich the forth coming edition of our newsletter and equally to raise funds for the printing of hard copies of same, we proposed advert placements in the newsletter as follows:

- i. 10,000 for half page.
- ii. 20,000 for full page.
- iii. 30,000 for back page.

Both State Coordinators and Publicity Secretaries were encouraged to solicit for adverts from their members, corporate organizations, and our stakeholders.

ADVERT CONTRIBUTIONS

The sum of 20,000 was received from Dr. Ruth Abiola Adimula on the 17th September, 2021 for advert in SWIT Newsletter.

THE RE-LAUNCH EDITION OF SWIT NEWSLETTER 2021

The organization, coordination and collation of reports for the re-launch edition of the newsletter took effect immediately after the inauguration of the editorial board. The publication was done in September.

We worked round the clock to do the presentation of the SWIT newsletter at the Lagos investiture on Saturday (25th) September 2021. The newsletter is meant to fund itself, that's the reason for adverts, sponsorship and contributions.

The edition was a beautiful piece of 44 pages in full color there were two options for printing as follows:

- * To print 100 copies at 275,000
- * To print 150 copies at 315,000 (This was the option chosen but was further negotiated at 300,000).

Strong publicity team and regular production of SWIT Newsletter

NEWSLETTER

On 14th August, 2021, SWIT Editorial Committee was constituted to include all Publicity Secretaries of Chapters as members, National Publicity and Publication Secretary as the Editor, Assistant National Publicity and Publication Secretary as the Assistant Editor, while the National Chairperson serves as the Editor-in-chief. The core objective of the Newsletter was to disseminate CITN and SWIT activities to the public for better visibility and for income generation for SWIT.

The SWIT newsletter was relaunched and the first edition- Vol. 2 No. 1, was published in September, 2021 while the second edition was published in January, 2022.

The objectives of the Newsletter have been met impressively as several activities of CITN, SWIT and individuals connected with the Institute have been published while the Society has also enjoyed tremendous support from our great Institute which supported the production of the newsletter with a sum of N500,000.00, in addition to other financial support from other CITN Members.

THE FIRST EDITION OF SWIT NEWSLETTER/ RE-LAUNCH EDITION (AUGUST – OCTOBER 2021)

The 2021 Edition of the re-launched SWIT newsletter featured events such as the Kaduna Annual Seminar, Investiture of CITN President and Chairman of Council, investiture of SWIT National Chairperson, Visit to FIRS Executive Chairman at Abuja, Inauguration of SWIT Plateau, JDS meeting Abuja and others, SWIT River Courtesy Visit to the State Chairman of IRS, Courtesy visit to KW-IRS & KW-FIRS, Foundation laying of Kebbi CITN Secretariat and investiture ceremony of some chapters.

150 copies of the newsletter were produced and were presented at the Lagos Investiture ceremony.

A SALES

1. 10 copies with a letter of request were sent to the CITN president through the Registrar
2. 2 copies were given to Dame Olajumoke Simplice (IPP CITN)
3. 38 copies were given to Lagos

100 copies were distributed to the various SWIT chapters for sale at a cost price of ₦2,000

THE SECOND EDITION OF SWIT NEWSLETTER (NOVEMBER 2021- JANUARY 2022)

The second edition of the newsletter contains the SWIT-FIRS Training and Family Meeting, CITN Southwest Conference Akure 2021, Courtesy visit by the 4th National Chairperson of SWIT to the New FIRS Tax Controller of Kwara State and FIRS Chairman Mohammad Nami Elected President of The Commonwealth Tax Administrators Forum (CATA) among others.

The Newsletter also features the Investitures Oyo State, Ogun State, Lagos State, FCT, Abuja and the 15th President of CITN Graduation from the Institute of Policy and Strategic Study, Kuru Plateau State.

The edition was made up of 60 pages of power packed information. There were two options for printing as follows:

- * To print 200 copies at 500,000
(We choose to print using this option)
- * To print 300 copies at 600,000

A SALES

1. 50 Copies were given to the Vc2 Mrs Caroline Mary Ndubisi
2. 10 copies with a letter of request were sent to the CITN president through the Registrar
3. 20 Newsletter to Lagos Chapter at 50,000
4. 10 Copies to Jos Chapter
5. 10 Copies to Ogun Chapter
6. 4 Copies to Oyo Chapter

7. 4 Copies to River Chapter
8. 92 copies were distributed to the various SWIT chapters for sale at a cost price of 2,500

B. CONTRIBUTION AND SPONSORS OF THE NEWSLETTER SECONDEDITION

1. Mr. Simon Kato donated 50,000 to SWIT Newsletter
2. The CITN President approved the sum of 500,000 for SWIT Newsletter which is the cost of the current edition and aids the production of the quarterly edition.
3. The past President Prince Rasaq Quadri contributed a sum of 50,000 to support the SWIT Newsletter
4. The VC2 Mrs Caroline Mary Ndubisi gave 50,000 for the SWIT Newsletter
5. Prince Julius Aderemi Adimula, FCTI supported SWIT Newsletter with #100,000

THE THIRD EDITION OF SWIT NEWSLETTER (FEBRUARY-MAY 2022)

The 2022 edition first quarter of the newsletter contains the following report: Maiden SWIT International Professional Women Conference in Cotonou Republic of Benin.

The newsletter also features our South-South CITN Conference that produced the ABCDE chapters (Akwa-Ibom, Bayelsa, Cross River, Delta and Edo), the five (5) new chapters. The newsletter gives the report on their investitures of various states and other activities carried out during the CITN 40th anniversary celebration.

CITN at 40 nationwide celebration activities in: Cross River, Lagos, Kwara, Ogun and Plateau state and The SWIT annual dinner with the CITN President to honor our present president/



chairman of council and the immediate past president. International Women's Day with the Theme "Break the Bias" which took place on the 8th of March and SWIT organized a Free Webinar meeting to commemorate the day was captured in this year's newsletter.

CITN Presidents Visit to Kwara State on 12th January, 2022, Presentation of 2nd Edition of SWIT Newsletter to CITN President, SWIT visit to Borno State Emergency Management Agency, Lagos State SWIT Chapter: Senior Secondary School Public speaking competition and Corporate Social Responsibility, Ogun State Chapter: SWIT Sensitization Program and visitation to Ogun State Deputy Governor, Plateau State SWIT Chapter: Courtesy Visit to the Hon. Commissioner of Higher Education and At The Annual Dinner With The CITN President & Immediate Past President On March 12th, 2022.

A. CONTRIBUTION AND SPONSOR OF THE THIRD EDITION

May we submit this list of donors / contributions to the 3rd edition of re –launch newsletter at the ATC/SWIT seminar on 17/5/2022. Supposedly, Transfer were made into SWIT National GTB Account 0025636056.

As follows:

1	Hajiya Abdulhamid (IPC of SWIT)	100,000
2	Deputy Vic President CINT	20,000
3	Adamu Lawal Bello	10,000
4	Justina Okaro	20,000
5	Dame Gladys Simplice (IPP)	25,000
6	Barrister Eze (Olaloke Adeyemo)	10,000
7	Mr Dike (IPP)	20,000
8	AWIRC	100,000
9	Boladeji Okunbajo	10,000
10	Adeola Agbogunleri	10,000
11	Soji Adedokun	10,000
12	Dr Titi Fowokan	50,000
13	Prof. Ojedokun	50,000
14	Princess Ebila	25,000
15	Dr Caroline Ndubisi	20,000
16	Mrs Raji (Amuwo Odofin District)	10,000
17	Okoro Esian	10,000
18	Akintola Bolaji	50,000
19	Akinnowale Sileola	10,000
20	Evelyn Ade-Otisua (SWIT Sisters)	20,000
21	Prof Nwadialo (Cash)	10,000
22	Ruth Ezekiel (Cash)	3500
Total = 580,000		

B. SWIT NEWSLETTER 3RD EDITION DISTRIBUTION TO CHAPTERS

List of chapters and distribution of SWIT Newsletter at the cost of # 3,500 each is as

Follows:

1	Uyo Chapters (08023577698) 5copies	17,500
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2	Delta Chapters (08033228776) 5copies	17,500
3	Plateau Chapters Esther Nyam (coordinator) 10copies	35,000
4	Abuja Chapters Salihu Bisola (VCI) 20copies	70,000
5	Rivers Chapters Helen Owhonda (08033105304) 6copies	21,000
6	Ondo Chapters Olanrewaju Omorumi (08034359593) 2copies	7,000
7	Bayelsa Chapters 5copies	17,500
8	Edo Chapters 7copies	24,500
9	Enugu Chapters 15copies	52,500
10	CITN 45copies at 5,000	225,000
Total = 487,500.00		

The newsletter will cost 3,600 each for 150copies of 56pages (inner) and 4 pages cover (inside and out). Total #540,000 at production cost. The printer has concluded his work and submitted his invoice details requesting for payment.

	DATE		PRODUCTION EXPENSES	REMARKS
1	17/9/2021 25/9/2021	1 st edition Advert 20,000 Sale cost of 1 st Edition @150* 2000 = # 300,000	1 st Edition (August- October 2021) Production & Printing cost 150 copies@ 2,000 = 315,000	
2		2 nd edition Sales cost of @ 200 * 2,500 = 500,000 Contribution / Sponsors Mr Simon Kato 50,000 CITN 500,000 Prince Rasaq Quadri 50,000 Mrs Caroline Ndubise 50,000 Prince T A Adimula 100,000 TOTAL #700,000	2 nd Edition (November- January 2023) Production & Printing cost 200 copies @ 2,500 = 500,000	
3		Contributions and distribution: Hajjya Hamid IPC of SWIT.....100,000 Deputy V President CITN.....20,000 Adamu Lawal Bello.....10,000 Justina Okaro.....20,000 Dame Gladys Simplice (IPP).....25,000 Barrister Eze (Olaloke Adeyemo) 10,000 Mr Dike (IPP).....20,000 AWIRC.....100,000 Boladeji Okunbajo.....10,000 Adeola Agbogunleri.....10,000 Soji Adedokun.....10,000 Dr Titi Fowokan.....50,000 Prof. Ojedokun.....50,000 Princess Ebila.....25,000 Dr Caroline Ndubisi.....20,000 Mrs Raji (Amnwo Odofin District) 10,000 Okoro Esian.....10,000 Akintola Bolaji.....50,000 Akinn owale Sileola.....10,000 Evelyn Ade -Otiua (SWIT Sister).....20,000 Prof Nwadialo (cash).....10,000 Ruth Ezekiel (cash).....3,500 Total = # 580,000	3 rd Edition (February-May 2022) Production & Printing cost 150 @3,500 = 350,000	Most contributions were transfers
4		3 rd Edition Sales Distribution as follows: Uyo Chapter 5 *3,500.....17,500 Delta Chapter 5*3,500.....17,500 Plateau Chapters Esther Nyam 10*3,500...35,000 Abuja Chapter Salihu Bisola 20*3,500.....70,000 Rivers Chapter Helen Ow'honda 6*3,500...21,000 Ondo Chapters Olanrewaju 2*3,500.....7,000 Bayelsa Chapters 5*3,500.....17,500 Edo Chapters 7*3,500.....24,500 Enugu Chapters 15*3,500.....52,500 CITN 45* 5,000.....225,000	4 th Edition (June- November 2022) Production & printing cost 150@ 3,500 =525,000	Most chapters have redeemed their payment
5		4 th Edition Sales Distribution as follows: Kwara 5*3,500.....17,500 Rivers 5*3,500.....17,500 Akwa Ibom Chapter 5*3,500.....17,500 Benue Chapter 6*3,500.....21,000 Delta Chapters 2*3,500.....7,000 Ogun Chapter 5*3,500.....17,500 Oyo Chapter 1*3,500.....3,500 Bauchi Chapter 4*3,500.....14,000 Plateau Chapter 10*3,500.....35,000 Edo Chapter 10*3,500.....35,000 Fct Chapter 10*3,500.....35,000 Osun Chapter 5*3,500.....17,500 Bayelsa Chapter 3*3,500.....10,500 Lagos Chapter 10*3,500.....35,000 Enugu Chapter 1*3,500.....3,500 TOTAL = 82*3,500 # 287,000	5 th Edition (December 2022 – April 2023) production & printing cost@	Pending

The following are our proposed stories to be featured in the latest edition

- 1 ATC seminar report
- 2 Visit to Kwara
- 3 Courtesy visit
- 4 Condolence visit
- 5 Akwa ibom state SWIT TESAC radio program report
- 6 Oyo state SWIT TESAC radio program report
- 7 Osun state SWIT TESAC radio program report
- 8 Bayelsa state SWIT TESAC radio program report
- 9 Enugu state SWIT TESAC radio program report
- 10 Edo state SWIT TESAC radio program report
- 11 Rivers state SWIT TESAC radio program report
- 12 Cross Rivers state SWIT TESAC radio program report
- 13 Lagos state SWIT TESAC radio program report
- 14 Delta state SWIT TESAC radio program report
- 15 Plateau state SWIT TESAC radio program report
- 16 Kwara state SWIT TESAC radio program report
- 17 Ogun state SWIT TESAC radio program report
- 18 Abuja chapter SWIT TESAC radio program report
- 19 Bauchi state formal inauguration / investiture ceremony report
- 20 Benue state SWIT formal inauguration /investiture report
- 21 Courtesy visit to the executive chairman PSIRS
- 22 Courtesy visit to the tax controller of FIRS, Jos plateau state
- 23 Introduction to tax pro max solution
- 24 SWIT Plateau chapter in collaboration with informal sector of PSIRS sensitization and training
- 25 The Society of Women Accountants of Nigeria (SWAN) ICAN inauguration and investiture Jos Chapter
- 26 SWIT plateau chapter review the learning outcome of Cotonou 1st international conference

- 27 Editorial on the SWIT TESAC radio program / courtesy calls by calabar chapter
- 28 Lagos state chapter celebrates SWIT @ silk

A. SALES AND DISTRIBUTION OF 4TH EDITION OF SWIT NEWSLETTER

Kwara chapter 5*3500.	17,500
Rivers chapter 5*3500	17,500
Akwa ibom chapter 5*3500	17,500
Benue chapter 6* 3500	21,000
Delta chapter 2 * 3500	7000
Ogun chapter 5*3500	17,500
Oyo chapter 1 *3500	3,500
Bauchi chapter 4*3500	14000
Plateau chapter 10*3500	35,000
Edo chapter 10*3500	35,000
Fct chapter 10*3500	35,000
Osun chapter 5 * 3500	17,500
Bayelsa chapter 3*3500	10,500
Lagos chapter 10*3500	35,000
Enugu chapter 1* 3500	3,500
TOTAL = 82*3500	287,000

D. THE COMPILATION OF THE 5TH EDITION OF SWIT NEWSLETTER NOVEMBER 2022 TO MAY 2023)

National Officers and The State Coordinator

1. SWIT National Schools Debate Grand Finale 2022
2. SWIT 2022 Leadership Retreat Bayelsa
SWIT Chapter And District Society In Collaboration With Bayelsa State Board Of Internal Revenue: Report On Tax Enlightenment Program
3. Bayelsa SWIT Chapter: Report On Courtesy Visit To The cccountant General Of Bayelsa State
4. Bayelsa SWIT Chapter: Report on Outreach Program
5. Osun SWIT Chapter: Report on Taxation and the market women
6. Osun SWIT Chapter: Report of the program held on 27th October 2022 at St. Charles grammar school, Osogbo
7. Osun SWIT report of activities to correctional homes at testing ground, osogbo
8. FCT Abuja SWIT Chapter: Report of activities from 17th September to 31st august 2022
9. SWIT FCT Abuja chapter: Report of school Debate
10. Benue SWIT Chapter: Career Sensitization Program
11. Benue SWIT Chapter: Career Sensitization Part Two
12. Kwara SWIT Chapter: 2022 Tax Club Quiz Competition grand finale program
13. Kwara SWIT Chapter: Central Bank Fair
14. Kwara State SWIT Chapter: Report of their 12th Anniversary/ Investiture of the 2nd Chapter Coordinator and the inauguration of Executives officers
15. Training Workshop on Tax Expenditure
16. Oyo SWIT Chapter: Report Of SWIT National Schools Tax Debate
17. Oyo SWIT Chapter: Report On Sensitization And Career Talk





18. Oyo State SWIT Chapter: Report on Visit to Orphanage Home
19. ECOWAS meeting with SWIT
20. Rivers State SWIT Chapter Investiture and Inauguration
21. SWIT Rivers State SWIT Chapter visit to Priesthood Holy Charity Home
22. Rivers State SWIT Chapter TESAC School Debate
23. Lagos SWIT Chapter: Report Taxpayers' Outreach Committee On Tax Education & Sensitization At The Annual Trade Fair
24. Lagos state SWIT chapter: Report on senior secondary school public speaking competition- 2022 edition
25. Lagos SWIT Chapter: Report on Taxpayers' outreach at the FIRS msto, tax education sensitization workshop
26. Society of Women in Taxation (SWIT) Lagos chapter Visit to little Saints orphanage, ogudu gra, Lagos
27. SWIT Report on Distinguish Personality lecture
28. SWIT Report for the 2nd International Professional Women Conference (Gambia 2023)
29. CITN appoints new registrar/ chief executive
30. 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
31. Plateau state SWIT Chapter Reports: Distinguished personality lecture
32. Plateau state SWIT Chapter: Football Match CITN MEN / SWIT WOMEN and School Tax Sensitization Awareness
33. Plateau state Chapter: Visit of Orphanage Home.

AGM EDITORIAL SUMMARY

1	AWIRC	100,000
2	Boladeji Okunbajo	10,000
3	Adeola Agbogunleri	10,000
4	Soji Adedokun	10,000
5	Dr Titi Fowokan	50,000
6	Prof. Ojedokun	50,000
7	Princess Ebila	25,000
8	Dr Caroline Ndubisi	20,000
9	Mrs Raji (Amuwo Odofin District)	10,000
10	Okoro Esian	10,000
11	Akintola Bolaji	50,000
12	Akinnowale Sileola	10,000
13	Evelyn Ade-Otisua (SWIT Sisters)	20,000
14	Prof Nwadialo (Cash)	10,000
15	Ruth Ezekiel (cash)	3500

Total = 580,000

B. SWIT NEWSLETTER 3RD EDITION DISTRIBUTION TO CHAPTERS

List of chapters and distribution of SWIT Newsletter at the cost of # 3,500 each is as Follows:

1	Uyo chapters (08023577698) – 5copies	17,500
2	Delta chapters (08033228776)-5copies	17,500
3	Plateau chapters Esther Nyam (coord.)- 10copies	35,000
4	Abuja chapters Salihu Bisola (VCI) – 20copies	70,000
5	Rivers chapters Helen Ow'honda (08033105304) - 6copies	21,000
6	Ondo chapters Olanrewaju Omorumi (08034359593) -2copies	7,000
7	Bayelsa chapters – 5copies	17,500
8	Edo chapters – 7copies	24,500
9	Enugu chapters – 15copies	52,500
10	CITN 45copies at 5,000	225,000

Total = #487,500.001

SWIT ACTION PLAN

1. Action Plan

In November, 2021, SWIT invited a Health Management Consultant- Dr. Catherine Adegoke to facilitate a training for all National Officers and State Coordinators in Abuja. Participants were constituted into four working groups with a group Leader each, to work on different aspects of SWIT Action Plan.

Thereafter, a Committee chaired by the VC1- Mrs Bosede Ikhanoba worked on creating SWIT Action Plan at the National level. State Coordinators were also encouraged to draw their plan of activities in their respective states. Both Action Plan Documents at national and state levels were worked upon to produce SWIT Action Plan presented to the public during the Annual Seminar.

The importance of the documents do not only lie in the fact that it spelt out activities, costs and other resources for SWIT events, the beauty also lie in the fact that the capacity of the Trainees has been enhanced, it is a handy booklet to share with prospective SWIT partners and collaborators, and also a coordinated document to intimate the parent body (CITN) and the public what activities SWIT is involved in.

17. INTRODUCTION OF SWIT NATIONAL AWARD TO THREE (3) BEST PERFORMING CHAPTERS

The National Exco during the year has put in place Award of Excellence to three best chapters. This award is to encourage more activities that will give SWIT and CITN better visibility in state chapters. Hajia Kudirat Abdul-Hamid, the Immediate

National Chairperson chairs the assessment Committee while Mrs Bosede Ikhanoba and Mrs Olaitan Babatunde are Committee Members. Assessment criteria were drawn to include performance and participation in local, national, international and CITN events and also prompt payments of subscription, among others. It is impressive to note that the information to State Coordinators to submit evidence of their activities in itself generated good response and extensive interest among SWIT State Chapters. This initiative will go a long way to improve performance in SWIT State Chapters, as this is currently unfolding.

CITN INDUCTION CEREMONIES, APRIL 2022

On 30th April, 2022 the SWIT National Chairperson was specifically invited by the Institute to attend the CITN Induction programme in Lagos. After the Inductees were admitted into CITN Membership by the President and Chairman of Council- Chief Adesina Adedayo, mni, FCTI, the National Chairperson had opportunity to address the audience, whereby female Inductees were sensitized on SWIT membership and activities. This was another commendable opportunity given to SWIT by the Institute towards gender inclusiveness in CITN programmes.

To express happiness that a Female Inductee- Adenike Ogundare- won the best prize, all SWIT members in attendance (Dr. Justina Okoror, Mrs Ruth Arokoyo, Dr. Titilayo Fowokan, Dr. Odunayo Ani and Barr. Cecilia Odibo) had a group photograph with the award recipient.





SWIT ADDRESSES NEW INDUCTEES TO ADDRESS MEMBERSHIP



To further celebrate the event, on Friday 6th May, 2022, the National Chairperson hosted the Best CITN candidate – Adenike Ogundare (a staff of Kwara State Inland Revenue Service) and another award recipient from University of Ilorin, Olayemi Maxwell-Afolabi, to a reception and the awardees were officially received and decorated with SWIT sashes as members.



SWIT CERTIFICATE OF PARTICIPATION AND EARNING OF CITN CREDIT HOURS

All Participants (physical and virtual) of the maiden edition of the SWIT International Professional Women Conference that held in Cotonou, Benin in February 2022 received Certificate of Participation. This was deemed important for their records, career/promotional advantages and for earning CITN credit hours. To ensure this was achieved, the General Secretary processed earning of credit hours for SWIT technical sessions at the CITN secretariat.

Also, for SWIT Annual Seminar, 2022, all registered Participants were issued certificate of participation to achieve same purpose as above. Partnership with International Organisations, viz: International Budget Partnership, Christian Aids, Oxfam, CISCLAC.



SOCIETY OF WOMEN IN TAXATION & INTERNATIONAL BUDGET PARTNERS (IBP) REPORT ON INCEPTION MEETING ON STRENGTHENING TAXATION IN AFRICA FOR TRANSPARENCY AND EQUITY (STATE) PROJECT



Bosede F. Ikhanoba
SWIT National VC 1



Mrs. Olaitan Babatunde, FCTI
SWIT National General Secretary

1.0. OPENING

The program held in Abuja on 17th and 18th August 2022. Mrs. Bosede Ikhanoba (VC1) and Mrs. Olaitan Babatunde (General Secretary) represented SWIT. The Association of Nigerian Women Business Network (ANWBN), Follow Taxes, and other Tax organizations, NGOs were in attendance.

2.0. OBJECTIVES

The objectives of the meeting were:

- * To strengthen understanding of the Partners on the STATE Project's objectives, deliverables, and partnership terms
- * To provide a platform for linkages between partners and expected value addition from each partner
- * To develop a deeper understanding of how actors engage in the Nigerian tax ecosystem
- * To develop a collective work plan for implementation.

3.0. ACTIVITIES/DELIBERATIONS

On the first day of the meeting, there were discussions around building an interconnected Project for Influencing – Networking, Synergy, Linkages, and Solidarity among the partners. Partnerships expectations and responsibilities were also discussed.

IBP explained to members that it is not creating something new but strengthening the existing taxation platform in Nigeria. Partners were encouraged not to deal with generic issues but to domesticate ideas to suit the need of every state.

On the second day, there was a baseline discussion with each partner represented. This was done to assess the influence and impact of what the partners are currently doing.

After the SWIT baseline discussion, these were the take home lessons which required further action that:

- * SWIT's activities are mostly on tax sensitization, which appears to tend towards encouraging taxpayers only to pay their taxes.
- * SWIT has not engaged in advocacy to protect the interest of any particular group of taxpayers especially the women.
- * No surveys conducted to give the necessary database as a guide to any tax advocacy.

SWIT was advised to put more effort into tax advocacy that would protect the interest of women groups since women is the main focus of the Society.

4.0. FEEDBACK

The outcome and deliberations of the meeting were explained by the VC1 at both the EXCO and NEC meetings of the Society subsequently and it was agreed to take further steps on these.

The VC1 and the General Secretary appreciated the Society and National Chairperson for the opportunity to represent the Society in this capacity.

WISTA NIGERIA IN CONJUNCTION WITH THE SOCIETY OF WOMEN IN TAXATION WEBINAR 2021

TOPIC: VALUE ADDED TAX AND ITS IMPLICATIONS FOR WOMEN-OWNED BUSINESSES IN THE MARITIME INDUSTRY

Link: <https://us02web.zoom.us/j/87323809976>

December 2, 2021 | 11:00 AM West Central Africa | Meeting ID: 873 2380 9976 | Live on Zoom

Lead Paper Presenter	1 st Discussant	2 nd Discussant
 Dr. (Mrs.) Titilayo Enitan-Fowokan Ph.D., LL.M., M.Sc., B.Sc., B.Ed., FCTI, FCA, CFE, CICA, FFAIR, ACIS Group Head Strategic Tax and Compliance, Dangote Industries Limited	 KILLIAN KHANOBA FCA, FCTI, MBA Partner Pedabo Professional Services	 Ruth Abiola Adimula LL.B., BL., LL.M., Ph.D. Principal Partner Biola Adimula & Co. National Chairperson Society of Women in Taxation (SWIT)
 Mrs. CHIZOBA ANYIKA Secretary WISTA Nigeria Moderator	 Dr. (Mrs.) ODUNAYO ANI Treasurer WISTA Nigeria Co-Moderator	 Mrs. EUNICE EZEKE President WISTA Nigeria Convener

Women in Maritime International Women Day SWIT WEBINAR SERIES

In the course of the year under reporting, SWIT held two series of webinar on December 2, 2021 and March 9, 2022, both were anchored by Dr. Odunayo Ani, FCTI- SWIT Training Committee Chairperson. SWIT in collaboration with WISTA Nigeria held a webinar on Value-added Tax and its Implications for Women-Owned Businesses in Maritime Industries. Resource persons were drawn from within and outside SWIT. Seventy-seven (77) participants attended the online discourse across the globe.



SWIT WEBINAR ON INTERNATIONAL WOMEN'S DAY
Theme: Breaking the Bias

Topic: Breaking the Bias and Expanding the Economic, Legal and Social Frontiers for Women

SPEAKERS

1. Lead Speaker
Ezinwa Okoroafor, FCTI
Past Chairperson, Society of Women in Taxation
2. Discussants
Ojubo Atuluku
International Director for Programmes, Christian Aid
3. **Auwal Musa Rafsanjani**
FIS Civil Society Legislative Advocacy Centre (FISLAC)
4. **Comfort Lamptey**
Country Director UN Women
5. **Dr. Biola Adimula, FCTI**
SWIT National Chairperson

Zoom Link:
<https://us02web.zoom.us/j/80773785247?pwd=UWFlbzQ5UjZMNGh4ZzVlZDhmdaQ7OT09>

Meeting ID: 872 7378 5247
Passcode: 12345

Date: 9th March, 2022
Time: 2 - 3.30PM



Global Days of Action on Tax Justice for Women's Right 2023
... in celebration of International Women's Day

SOCIETY OF WOMEN IN TAXATION PRESENTS A DAY WEBINAR PROGRAMME

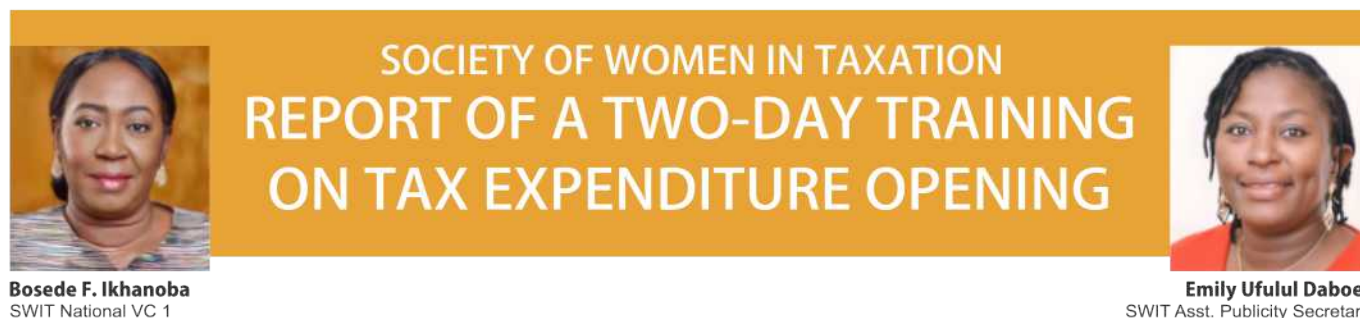
Theme: Dialogue on the Gendered Aspect of Wealth Tax

Tuesday, 14, March 2023 11.00am (ZOOM)

Speakers:

- Mal. Ahmed Adeniyi Raji (SAN)**
Principal Partner Ahmed Raji & Co., Abuja, Nigeria
Lead presenter
Overview on the Context and Justifications for Wealth Taxation in Nigeria
- Prof Olatunji Somorin, FCTI**
Professor of Taxation
Past President, CITN & WALT (2015-2017)
Impact and Implications of Wealth Taxation for Equity and Gender Equality in Nigeria
- Dr. Vincent Ahonsi, MD**
Country Director, Oxfam International
Wealth Taxation: Other Countries' Experiences, Counter-Arguments, and Reform Recommendations
- Chinedu Bossey**
Programme Manager, CSILAC
Moderator
- Uzoma Uzoar**
Senior Programme Coordinator, Christian Aid
Co-Moderator

ZOOM LINK
<https://us02web.zoom.us/j/84076300925?pwd=UWFlbzQ5UjZMNGh4ZzVlZDhmdaQ7OT09>
Meeting ID: 840 7630 0925 **Passcode:** 632480



SOCIETY OF WOMEN IN TAXATION
REPORT OF A TWO-DAY TRAINING ON TAX EXPENDITURE OPENING

Bosede F. Ikhanoba
SWIT National VC 1

Emily Ufulul Daboer
SWIT Asst. Publicity Secretary

The training was organized by the International Budget Partnership (IBP), a member of the Steering Committee of the Tax Justice and Governance platform in Nigeria for stakeholders on Tax Expenditure management in Nigeria

Mrs. Bosede Ikhanoba (1st National Vice Chairperson) and Mrs. Emily Ufulul Daboer (National Asst. Publicity Secretary) represented SWIT. Other Professional Women Bodies were also in attendance.

The program held in Abuja as follows:

Date: 7th – 9th November 2022

Venue: Bolton White Hotel, Area 11, Abuja

Time: 9:00 am – 5:00 pm daily

2.0. OBJECTIVES

The objectives of the training were:

- * To increase civic actors' awareness and appreciation of the governance of tax expenditures in Nigeria
- * Understanding of the roles of civil society actors in the process.

3.0.1. DAY ONE

The first day was an introductory training on tax expenditure.

Topics treated included:

- * Background to Tax expenditures (Historical background and why countries offer incentives)

- * Definitions of tax incentives/expenditures
- * Classification of tax incentives and design features of tax incentives/bench-marking.

3.0.10. BACKGROUND TO TAX EXPENDITURES

Highlights of the presentation by Mr Andrew Onyeakwe were:

- i. The topic covered a synopsis of tax incentives and why countries offer tax incentives.
- ii. It was stated that in Nigeria, there is no tax expenditure report and that there is a need to improve VAX management noting that over N2.1 trillion was collected as VAT alone in the past year.
- iii. Tax incentive was defined as 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
- iv. According to a survey of 7,000 firms in nineteen (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.

3.0.11. DEFINITIONS OF TAX INCENTIVES/EXPENDITURES

Highlights of the presentation by Mr Gbenga Falana were:

- * **TAX EXPENDITURE**
 - i. Tax expenditure is the comprehensive listing of state provisions promising quality of life and economic growth through beneficial tax incentives.
 - ii. 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.
 - iii. 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
- iv Tax expenditure are provisions that reduce the amount of revenue that is income, industry, or activity. It is a deviation from a normative system.

* TAX INCENTIVE

- i. Tax incentive is a strategy adopted by the government intentionally to influence the fiscal regime to the advantage of a potential taxable entity.
- ii. 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.
- iii. 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
- iv According to IMF, OECD, UN, and World Bank, tax incentive is any special tax provision granted to qualified investment projects or firms that provide a favorable deviation from the general tax code.
- v 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.
- vi It connotes deductions, exclusion or exemptions from tax liability offered to entice investors.
- vii 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.
- viii. Only those tax incentive programs that can pass cost-benefit assessments of both economic and revenue impacts are worth attempting or preserving.

NB: All tax incentives are tax expenditures, but not all tax expenditures are tax incentive.

3.0.12. CLASSIFICATION OF TAX INCENTIVES

Highlights of the presentation by Mr Mustapha Ndajiwo

- i. 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.
- ii. 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.
- iii. Classification of tax incentives can also assist taxpayers to understand government's direction when it comes to tax incentives. x 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

3.0.13. DESIGN FEATURES OF TAX INCENTIVES /BENCHMARKING

Highlights of the presentation by
Mr 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

3.0.14. CONSTRUCTING A BENCHMARK TAX SYSTEM

- i. 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.
- ii. 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.
- iii. 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

4.0.1DAY2

4.0.10. CHALLENGES AND OPPORTUNITY COST OF TAX INCENTIVES

Highlights of the presentation by Mr 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

4.0.11. 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 inter agency 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

4.0.12. OPPORTUNITY COST OF TAX INCENTIVES

- i. 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.
- ii. 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%6 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 Health Care centers 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 centers 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 centers 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.

5.0. THE RECOMMENDATIONS

- * The government should carry out a cost-benefit analysis on incentives in a participatory process that involves CSOs, trade union organizations 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.

6.0. UNDERSTANDING THE ROLE OF STAKEHOLDERS IN THE TAX EXPENDITURE FRAMEWORK

Highlights of the presentation by
Gbenga Falana/Andrew Onyeonakwe

* **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

7.0. LITERATURE AND DATA SOURCES

Highlights of the presentation by Mr 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.

7.0. DAY 3

7.0.10.ROLE OF CSOs IN TAX EXPENDITURE MANAGEMENT IN NIGERIA

Highlights of the presentation by
Mr Andrew Nwachukwu Onyeankwe

* 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. clauses 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** Africa's TE average is at 2.6% while Nigeria is presently at 3.7% (GTED, 2020)
 - 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
2. **Incentive regime**
 - a. Benchmarks
 - b. Eligibility criteria
 - c. Sunset clauses
 - d. Public participation
 Monitoring and Evaluation
3. **Pioneer status**
 - a. Processes of granting and administering incentives
 - b. Implementation of legal frameworks' provisions of the FRA.
 - c. Amendments in the FRA should reflect 'report' rather than statement
 - d. Cost-benefit analysis
 - e. Eligibility criteria
 - f. 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
 - c. "Rules of engagement" within the zones "Rules of Origin"
 - d. Review of establishment criteria





CONCLUSION/FEEDBACK

The outcome and deliberations at the training were explained by the VC1 at both the EXCO and NEC meetings of the Society subsequently. The 1st National Vice Chairperson appreciated the Society and National Chairperson for the opportunity granted her and Mrs Emily Daboer to represent the Society in this capacity.

The SWIT National Chairperson, Dr. Biola Adimula FCTI nominated Mrs. Bosede Ikhanoba FCTI VC2 and Mrs. Janet F. Olaoeye ACTI, the Assistant General Secretary to represent her in the above conference on the 6th and 7th December, 2022. The conference had in attendance the Vice President of our great Institute Bar. Samuel Agbeluyi FCTI who also represented the President of CITN Chief Adesina Adedayo mni FCTI.

The program was to put in place new policies:

1. That will favor the masses that wants to start up business
2. That the big companies do not necessary need Tax Insentives/waivers but there should be a kind of relief for them.
3. To support Tax platforms to carry out research.
4. Women should be put together to belong to an organization e.g AFAWA, ANDB ETC.
5. The policy should encourage all relevant Tax Authorities both at the National, State and Local Government.
6. There should be advocacy on how the Government we make the money people paid to work for them.
7. There should be a strong Data base that will help concerned agencies like, Federal Inland Revenue Service, All State Internal Revenue Services and Customs reconcile on Imported goods or items.
8. Oil and Gas Industry should be looked into.
9. Tax Incentive should be given to Women that to Start Up their business.

In summary the conference was a successful and educative, we appreciate our National Chairperson to represent her and we pray God to move SWIT to greater height. Seminar organized by International Business Partnership held at Best Western Hotel, Etete, Benin city, on 20 th and 21st October 2022. For

Association of Nigerian Women in Business Network. (ANWBN).

The IBP's Team was led by Dr. Chika Okoh. Attendees were drawn from different women organizations who are in Business, and society of women in Taxation was also invited. Edo State chapter represented SWIT. IBP is about bringing together all business activities in different countries.

Topic was on women and Taxation. They talked about Tax policy, leading to Tax equity or balancing. Tax transparency Will put an end to bank secrecy and tax evasion.

The idea is to enable global tax co operation. They also talked about stakeholder mapping/analysis. The benefit is to pay what is expected of us.

Why tax transparency? Under this sub topic, attention was drawn to:

- * National and state budget
- * Tax laws
- * Tax policies
- * Tax Regulations
- * Tax rates
- * Tax processes.
- * Women and Tax.

On the issue of Taxation, Edo SWIT, represented by the Chapter Coordinator, Mrs Eunice Ilavbare was called to address the group on Multiple Taxation. A brief definition of Taxation, The imposition of compulsory levies on individuals or entities by government in all countries of the world. Taxation is used primarily to raise revenue for government expenditures, though it can serve other purpose as well.

Multiple taxation, is where the tax, fee or rate is levied on the same person in respect of the same liability by more than one state or local government. In most cases, what people term as multiple taxes, are levies, rates and fines.

To avoid multiple taxation, they were advised to keep records of their sales. Those who have shops or stores in more than one locations, should let the Revenue official know about it, and they will be adequately assessed. They should try and be honest and not cut corners.

On the question of why should a woman not working in Government Office be made to pay Tax?

My response was that, since they earn income in whatever they do, they are suppose to pay tax. An Employer with more than two employees is suppose to register such staff with the nearest Pay As You Earn office in her locality.

Some were of the opinion that women pay more tax than men. A woman of the same grade level, pays the same tax as her male counterpart. It was really an enlightened session and they were told to contact me whenever they are in doubt.

Thanks for the opportunity given to me to represent our society.

SWIT WEBINAR ON WEALTH TAX

REPORT ON A ONE DAY WEBINAR ORGANISED BY SOCIETY OF WOMEN IN TAXATION (SWIT) IN CONJUNCTION WITH GLOBAL ALLIANCE FOR TAX JUSTICE IN CELEBRATION OF 2023 INTERNATIONAL WOMEN'S DAY



Dr. Lady Ifeoma D. Obieri, ACTI

The event took place via zoom on Tuesday 14th March, 2023 by 11.00am. The theme of the webinar was DIALOGUE ON THE GENDERED ASPECT OF WEALTH TAX.

It featured the following keynote speakers;

1. Mal. Ahmed Adeniyi Raji (SAN) – Lead Presenter
2. Prof. Olateju Somorin, FCTI (Past President, CITN) - Discussant
3. Dr. Vincent Ahonsi, MD (Country Director, Oxfam International) – Discussant

The webinar was sponsored by the under-listed bodies;

- * CISLAC
- * CHRISTIAN AID
- * INTERNATIONAL BUDGET PARTNERSHIP
- * OXFAM
- * CHARTERED INSTITUTE OF TAXATION OF NIGERIA (CITN)

The moderator of the program Mr. Chinedu Bassey, is a program manager with CISLAC while the co-moderators: Mrs Uzoma Uzor, is a senior project manager with Christian Aid, Chika Okoh is a Senior Program Officer, Tax Equity/Abuja, Mr. Ugochukwu M, is from CISLAC and Mr. Henry Ushie is from OXFAM.

Mr. Chinedu Bassey, in his opening speech stated clearly that the program was actually organized by Society of Women in Taxation (SWIT) with a Theme Dialogue on the Gendered Aspects of Wealth Tax. The major objectives were to bring clarity on the concept of wealth taxation, focusing on Nigeria concepts. What Wealth Tax means in Nigeria, how it can be addressed to bring about equity and address poverty in Nigeria. He emphasized that all the recommendation will be made for policy makers and incoming administration.

Opening Remarks was said by Dr. Abiola Adimula, FCTI (SWIT) National Chairperson. She made us to understand that the program was organized in partnership with Christian Aid, International Budget Partnership, CISLAC and OXFAM. It is the part of global based practice while the grand finale will hold in May 9, 2023.

However, Dr. Adimula FCTI said that the topic on wealth taxation is an interesting one as it will expose us on how wealth generated by the tax payers should be treated. Mr. Austin from IBP explained the work of the organisation to include making public budget to work for people

- * Engaging holistic approach
- * Public knowledge accountability
- * Revenue slide: strengthening taxation and its project
- * Ensuring that the Civil Actors has its influence and government making civil actors to have a say
- * Partner with SWIT in number of ways by strengthening the social contract
- * More progressive and more accountable government
- * Continue to partner with SWIT and looking forward for more robust relationship

Following this, we have the first paper titled- OVERVIEW ON THE CONTEXT AND JUSTIFICATIONS FOR WEALTH TAXATION IN NIGERIA. This was delivered by Mal Ahmed Adeniyi Raji (SAN). He is the Lead Presenter.

The content of the lecture started with what is Wealth Tax? Categories of Wealth Tax?

Wealth Tax is tax imposed on an individual's net wealth or the market value of their total owned assets minus liabilities. Wealth tax can be categorized into three (3)

- * Wealth talk
- * Wealth transfer (can as well seen as inheritance tax)
- * Wealth Appreciation (seen as capital gain tax)

To promote country's development and tackle the issue of inequality all these three factors must be present. He mentioned about horizontal equity as it holds that similarly taxpayers or people with similar ability to pay taxes should pay the same amount or receive similar tax treatment but he emphasized that we lack horizontal equity which contributes to high level of inequality. Wealth tax from his angle is something to be desirable, once it is taken, it looks like income tax or any other tax which can be paid annually or periodically.

In Nigeria, wealth tax on personal income or company income depends on the layers of government, that is state or federal, if it's for the state, there is need to enter an agreement with global forces, so if is for the state to collect, what is the best way to go about it?

- * Centralize and define according to what comes from where?
- * It is very crucial in designing it to ascertain whether it is global or domestic

Challenges

- * Valuation of assets- liquid assets- farmland threshold is too low
- * Liquidity challenge - selling assets to pay tax

In designing, pay attention to challenges of liquidity and valuation, raise the threshold to avoid liquidity crises.

DISCUSSANT 1

Prof. Teju SOMORIN FCTI, MTAX, D.Litt & PhD

She appreciated Christian Aid, International Budget Partnership, OXFAM and other supporters. She spoke on the topic **IMPACT & IMPLICATIONS OF WEALTH TAX FOR EQUITY AND GENDER EQUALITY IN NIGERIA**.

She spoke on the point of view of an astute Tax Administrator, an academics, a taxpayer, an advocate of tax reforms, believer in wealth creation and above all a female, human and a woman. According to her, tax administration has traditionally been a field dominated by men, recently women participation have been increased over the last few years. Tax system of many African countries do not recognize gender. A taxpayer is a taxpayer. Men and women are taxed under the same tax rules and regulations.

In commencing with her presentation, she asked if she will be focusing at the wealth of a State, in this case Nigeria, or wealth of a female Taxpayer, though she decided to address the both.

Five keywords in her paper are;

- 1 Wealth
- 2 Taxation
- 3 Wealth Tax
- 4 Equity
- 5 Gender Equality

Overview of Nigeria's Tax System

She highlighted that Nigeria tax system is largely progressive;

- * Those that are in employment pays according to the principal of ability or affordability.
- * Individual who earn more income pay a larger percentage of their incomes,
- * VAT system in addition to income tax, even though one of the biggest complaints about the VAT is that it is based on a regressive tax system, with incidence falling more heavily on people with low income than those with high income
- * All individuals in employment, trade or profession pay tax on their income or profit
- * Taxes are imposed on bases notably income
- * Value Added Tax is imposed on the net sales value of non-exempt, qualifying goods and services in Nigeria.
- * Government can use taxation as a machinery to accomplish some economic objectives such as influencing consumer demand and providing incentives for production, investment and savings.

Gender Equity

It means fairness of treatment for men and women according to their respective needs. It's also a set of actions, attitudes, and assumptions that provide opportunities and create expectations about individuals, regardless of gender. March 8th every year is set aside by United Nations to celebrate the strides of women as well as discuss issues affecting the womenfolk.

Empowering women is the key to achieve the 2030 agenda for sustainable development.

KEY FACTS

- Tax incentives are not granted on the basis of gender
 - Tax rates are not based on gender
 - Exemptions are not based on gender
 - The quantum of tax collected is not gender sensitive
- Impact and Implications

RECOMMENDATION

The following recommendation were made;

- i. To harmonize the taxes we have
- ii. Address multiple taxation before considering a new tax
- iii. High net worth individuals with huge balances offshore, how do we manage them?
- iv. What kind of machinery to put in place to capture the wealthy network individuals.

Prof agrees that High net worth (HNWIs) taxation of individual's is already in place in some States.

THIRD PAPER PRESENTER/DISCUSSANT 2

The paper was presented by **Dr. Vincent** from OXFAM

The theme centered on "Other Countries Experiences, Counter Arguments and Research Development on Wealth Tax"

He started by explaining what Wealth Taxes are?

Wealth taxes are taxes on the holding, transfer, or increase in the value of wealth, as opposed to taxes on income (e.g. personal income tax). Wealth taxes relate to the whole range of assets that make up wealth: cash and bank balances, real property such as houses, personal property such as jewelry, pictures and boats, stock and shares, pensions and other financial assets and business assets.

There are three possible forms that a wealth tax (sometimes referred to as a capital tax) can take. It can be imposed on:

- * The holding of wealth (e.g. net wealth tax or property tax)
- * The transfer of wealth (e.g. inheritance or gift tax)
- * The increase in value of wealth (e.g. capital gains tax)

Wealth taxes are very country dependent. Some countries make the choice not to apply them at all or can apply an array of different wealth taxes. While wealth taxes can be applied to companies (for example, many countries have previously had corporate wealth taxes on company assets. Other wealth taxes do exist, such as financial transaction taxes (FTTs) but this compendium focus on four (4) types of wealth tax:

- i. Net wealth tax
- ii. Property tax
- iii. Inheritance/estate and gift tax
- iv. Capital gains tax

Wealth taxation in Africa

Wealth inequality is very high in Africa. This undermines social, economic but also democratic values. Many African countries have regulations on wealth tax (encompassing property tax, gift tax and CGT). However, these are hardly enforced. Of course, the issue is a bit more complex. For example, in many of these economies, the distinction between property tax as a tax on personal wealth versus a tax on benefits provided by the state is not always very clear.

Kenya re-introduced CGT in 2015 after a 30 years at 5% on gains from the transfer of proper as well as gains from the shares in the stock market. In Tanzania and Uganda CGT is charged at 30%. Rwanda exempts gains from the sale of listed securities from taxation.

In Ghana CGT is charged at 15%. Africa's two leading economies Nigeria and South Africa charge 10 per cent. Nigeria reduced its CGT rate from 20 per cent to 10 percent in January 1996. Since South Africa introduced CGT in 2001 at 10 per cent, the rate went up to 13.3 per cent in 2002 but in 2015/2016 the rate rose to 13.7%. and in 2016/2017 the rate went up to 16.4%. the 2017/2018 budget raise the rate to 18 per cent.

Addressing Counter Arguments: Some points were stated below:

- * The wealthy have worked hard to earn their wealth and so it shouldn't be taxed
- * Risk of double taxation
- * Can be politically difficult to implement
- * Difficult to administer
- * Taxing wealth will lead to capital flight
- * Prone to avoidance and evasion
- * Taxing wealth will lead to capital flight
- * Impact on economic growth
- * Governments waste tax revenue

Proposed New Policy

Mr. Vincent recommended that all countries should;

- * Establish clear, progressive and transparent taxes on wealth
- * Wealth tax policies should be designed to target richer taxpayers and be progressive in themselves and as part of the wider fiscal system

- * Publish data on the amount of revenue raised by, and the proportion of revenue coming from different types of wealth taxes. Alongside other revenue publish data on how such taxes are used
- * Analyze the medium-term revenue potential for the wealth tax policy reforms which include a mix of taxes on net wealth, transfer of wealth, and increases in value of wealth
- * Aim for revenues from wealth taxes to constitute an increasing proportion of overall revenue collected by local and national governments.
- * Insist on individuals and corporations reporting their country specific and global assets and wealth to the tax authorities in their country of residence. Depending on the type of assets, the relevant tax and any applicable tax treaties, taxes are usually applied by the taxpayer's country of tax residence, except for immobile assets which tend to be in the jurisdiction of that assets. Special consideration needs to be given by the governments to ownership and taxing of key assets such as land. There is no single principle always applicable.
- * Take steps to reduce the ability of wealth individuals to hide their assets, including implementing public and centralized registers of beneficial ownership for companies, trusts foundation and other financial assets
- * Ensure that financial income is progressively taxed, such as dividends or share income, interest on deposits or bonds, of gains on person/investment, funds investment.
- * Establish a specific unit in the tax authority to deal with taxing the wealthy. Politically exposed persons (PEPs) and those seen as Very Important Persons (VIPs) should also be a specific focus.
- * Ensure whistleblowing protection for those who expose tax avoidance and evasion schemes by the ultra-wealthy.
- * Work with other governments to advocate for a global asset register. Utilize the Common Reporting Standard and promote automatic exchange of information between revenue authorities.
- * Close loopholes which enable tax avoidance. Donor government should support capacity building for treaty negotiations, especially from global south. Governments should review and consider tax treaties.
- * Broadening the taxpayers' base. This requires monitoring the ownership of all sizeable physical and financial assets of taxpayers and determining the income generation out of those assets.



Bosede F. Ikhanoba
Planning Committee

SOCIETY OF WOMEN IN TAXATION REPORT OF THE SWIT ANNUAL SEMINAR HELD ON 17TH MAY 2022 AT THE EXECUTIVE HALL, ICC ABUJA - FCT

1.0 OPENING

The 2022 edition of the annual seminar of the Society of Women in Taxation (SWIT) held on 17th May, 2022 with the theme "Taxation and Digitization: Effect on Women Owned Businesses".

The following topics were presented:

- * Paper 1: Tax Digitization and challenges of getting informal sector into the tax net.
- * Paper 2: Healthy lifestyle: herbal remedies and aging tips.

The Chairmen of Sessions were:

- * Professor Teju Somori, FCTI-Paper 1 (Past President, CITN/SWIT Life Patron)
- * Dame Gladys O. Simplice, FCTI-Paper 2 (Past President, CITN/SWIT Life Patron)

The paper Presenters were:

1. Dr Ifueko Omogui - Okauru, mni, FCTI-Lead Paper (MD/CEO, Compliance Professionals Plc)

Discussants:

- * Hajia Aisha Obomeghie, FCTI-Executive Secretary, JTB
- * Engineer Folashade Omoniyi, ACTI-Executive Chairman, KWIRS
- * Dr. Bola Deji-Okubanjo, FCA-Paper 2 (MD/CEO, Olive Clinic)

Guests

- * Chief Host-Chief Adesina Adedayo, mni, FCTI-15th President, CITN
- * Guest of Honour-Mr Muhammad Nami, FCTI-Chairman, FIRS

2.0. TERMS OF REFERENCE

The mandate of the Committee to plan a successful 2022 SWI Annual Seminar was based on the existing terms of reference to wit:

- a. Suggest appropriate theme and topics for the Seminar.
- b. Identify Resource Persons for the various sub-topics for the seminar
- c. Suggest Chairmen of Sessions
- d. Arrange and coordinate hotel reservations for members

- e. attending the Seminar
- e. Coordinate transport and airport shuttle arrangement for members.

3.0 COMPOSITION OF THE PLANNING COMMITTEE

The Planning Committee comprised the following members:

- (1) Dr Biola Adimula-National Chairperson
- (2) Mrs Bosede F. Ikhanoba-Committee Chairman (1st National VC)
- (2) Dr Caroline Ndubuisi-Deputy Chairman (2nd National VC)
- (3) Mrs Olaitan Babatunde-Member (General Secretary)
- (4) Dr Odunayo Ani-Member (Financial Secretary)
- (5) Oluwaseun Olajube-Member (Social/Welfare Secretary)
- (6) Emily U. Daboer, ACTI-Member (Asst Publicity Secretary)
- (7) Barr Adeyemi Adesola, FCTI-Member (FCT Chapter Coordinator)
- (8) Barr Cecilia Odibo, FCTI-Member (Lagos Chapter Coordinator)
- (9) Mrs Janet Olaoye-Member/Secretary (Asst General Secretary)
10. Hajia Omolara Ojulari, FCTI-Member (SWIT Kwara Chapter)

4.0. SEMINAR PARTICIPANTS

The Seminar had participants as follows:

- * Physical (paying)-185
- * Physical (non-paying)- 26
- * Resource Persons- 6
- * Virtual- 47

The non-paying participants included invited guests such as the President and Council members, Past Presidents, District Chairmen and other invited guests.

5. FINANCE

- a. The sum of N1,845,000.00 was received as donations from sponsors, the details are as contained in the Annual Seminar Brochure and report of activities.

LIST OF SPONSORS/DONORS

1. Professor Godwin E. Oyedokun, FCTI

2. Mr Innocent Ohagwa, FCTI
3. Mr Kola Babarinde, FCTI
4. Mr Yemi Sanni, FCTI
5. Dr Biola Adimula, FCTI
6. Mrs Olaitan Babatunde, FCTI
7. SWIT Osun Chapter
8. Senator Francis Alimikhena
9. Mr Femi Tolufashe
10. Dr Odunayo Ani, FCTI

11. Mrs Tonye Buseri, SWIT Bayelsa Chapter Coordinator
12. Pastor Toba Ifabiyi
13. Titcombe College Egbe Old Students Association
14. Prince Aderemi Adimula, FCTI
15. Mr. Nengimote Ayerite, FCTI

The details of amount realized as registration fees and other receipts from goodwill messages, advert placements were captured by the Treasurer.

b.Details of expenditure as follows:

S/N	DETAILS	TOTAL (N)
1	Hire of Hall	505,000.00
2	Entertainment: Tea break and lunch	370,000.00
3	Printing: Brochure, banners, folders, name tags, table tags, lunch vouchers	728,750.00
4	Decorator	180,000.00
5	DJ	50,000.00
6	Production of Bags (143 bags)	429,000.00
7	Cooling Chest	30,000.00
8	Photograph	100,000.00
9	Plaques + Printing (6)	54,000.00
10	Water, Malt, sweets etc + face mask and sanitizer	120,100.00
11	Ushers	40,000.00
12	Duvee, bed sheets -Guest speakers gifts+transport	171,900.00
	Total	2,778,750.00

5. CHALLENGES

The main challenges arose from late registration of some participants mostly from members of the FCT Chapters especially those who paid cash on the day of the seminar and this affected the provision earlier made for tea break and lunch for the participants. Additional arrangements were made after the seminar to produce seminar bags, note books and other materials for the participants that were not issued during the seminar. The participants were:

Also, the late registration affected non availability of seminar bags and other materials.

5. CONCLUSION/RECOMMENDATION

Following the conclusion of the 2022 seminar and in furtherance to the challenges highlighted above, the Planning Committee hereby recommends as follows:

1. Members should be encouraged to effect early payment and register through the online link provided for the seminar as this will guide the Planning Committee in the provision of adequate material for participants.
2. The Chapter Coordinators should sensitize their members and follow up for registration.
3. It was also observed that some delegates to the ATC often strolled into the Seminar venue and this invariably swell the number of participants waiting for the tea break refreshments and lunch.
4. Going forward, the use of Lunch vouchers should be strictly enforced to identify paid participants and authorized guests.

The Committee wishes to express its gratitude to the leadership of SWIT and 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 Seminar despite the hitches with provision of lunch and seminar bags.

Virtual Convening on Political Economy Analysis of Tax Equity and Transparency in Nigeria By the International Budget Partnership

On Tuesday, April 12, 2022, SWIT was invited to a virtual discussion on the political economy analysis (PEA) of taxation in Nigeria by the International Budget Partnership. SWIT was represented by Asiata Agboluaje, a Partner at Tax & Regulatory services, Deloitte, Lagos (as a Resource Person). The National Chairperson also gave a good will message.

The objectives of the convening are for participants to review a draft PEA framework developed by the IBP and contribute to the development of a robust PEA on tax equity in Nigeria. Discussions also focused on unpacking the key players, issues, opportunities, challenges, and gender dimensions of tax equity in Nigeria.

SWIT NATIONAL CHAIRPERSON PARTICIPATION IN CITN JOINT DISTRICT SOCIETIES (JDS)

In August 2021, the National Chairperson- Dr. Abiola Adimula participated in the JDS meeting in Abuja and joined the President and Chairman of Council- Chief Adesina Adedayo, mni, FCTI, CITN Exco and other District Chairmen to pay a courtesy visit on the Accountant General of the Federation.

Also, in October 2021, she attended the JDS South-west Zonal conference in Akure and the mini JDS meeting.

Between 2nd and 5th March, 2022, the National Chairperson was in Port-Harcourt to attend the JDS South-south Conference. She also joined the CITN President to inaugurate five (5) SWIT Chapters during the conference. Also, the JDS Bye-

Law Review Committee was constituted during the JDS meeting in Port-Harcourt and SWIT National Chairperson was one of them. On 29th April, 2022, Dr. Abiola Adimula joined the JDS Bye-Law Review Committee at a physical meeting in Lagos to finalise amendment of the Bye-Law. On August 19, 2022, Dr. Adimula attended the JDS held in Lagos cum CITN South West zonal conference. Between 24th and 26th January, 2023, she attended the JDS meeting and CITN South East Zonal conference in Enugu.

During the tenure under review, CITN constituted the JDS Exco and the position of SWIT National Chairperson is now a member of JDS Exco. This is a new and unique recognition to SWIT.







In the year under review, CITN constituted the JDS Exco and the position of SWIT National Chairperson is now a member of JDS Exco. This is a new and unique recognition to SWIT.

SWIT MAIDEN OUTSTANDING CHAPTERS AWARD

In 2022, SWIT initiated Outstanding Chapter's Award. A committee of two members led by Hajia Kudirat Abdul-Hamid with Mrs Bosede Ikhanoba was put in place, to assess the performances of SWIT Chapters and give awards to the three best performing ones. The objective was to encourage more activities in State Chapters. SWIT Plateau won the first position, SWIT Abuja came second while SWIT Lagos bagged the 2nd runner up position. The initiative worked like wild fire, to ignite impressive activities in SWIT Chapters in their respective states since the awards.



INTERNATIONAL BUDGET PARTNERSHIP AND SOCIETY OF WOMEN IN TAXATION A COLLABORATIVE ACTIVITIES ABUJA



Bosede F. Ikhanoba
Planning Committee



Janet Funmilayo Olaoye
Secretary Planning Committee

International Budget Partnership Tax Conference, 2022

SWIT was represented in the IBP Tax Conference 2022 by Mrs. Bosede Ikhanoba- SWIT National First Vice Chairperson and Mrs. Janet F. Olaoye, the Assistant General Secretary on the 6th and 7th December, 2022.

The conference had in attendance the Vice President of our great Institute Bar. Samuel Agbeluyi FCTI who represented the President of CITN Chief Adesina Adedayo, mni, FCTI.

The objectives of the conference were to put in place new policies:

1. That will favor the masses that wants to start up business
2. That the big companies do not necessary need Tax Incentives/waivers but there should be a kind of relief for them.
3. To support Tax platforms to carry out research.
4. To encourage women forming groups and organisations

5. of common fronts, e.g, AFAWA, ANDB, etc.
6. The policy should encourage all relevant Tax Authorities both at the National, State and Local Government.
7. To promote advocacy on how the government will make the taxes people pay to work for them.
8. To develop a strong data base that will help concerned agencies like, Federal Inland Revenue Service, All State Internal Revenue Services and Customs reconcile on Imported goods or items.
9. To put a search light on Oil and Gas Industry
10. To advocate for tax incentives for Women for Start Up businesses.

In summary the conference was successful and educative. We appreciate our National Chairperson for nominating us to represent SWIT and we pray God to move SWIT to greater height.





ABUJA

Technical Session on Problem Analysis, Stakeholders Mapping and Strategy Development for the Tax Justice and Governance Platform (TJ&GP)

DR. RUTH ABIOLA ADIMULA

The National Chairperson, Dr. Abiola Adimula represented SWIT at the Technical Session on Problem Analysis, Stakeholders Mapping and Strategy Development for the Tax Justice and Governance Platform (TJ&GP) between Monday 26th and Tuesday 27th September 2022. The event was meant strictly for heads of organisations and partners of The International Budget Partnership (IBP). The session brought together eight tax related organisations including SWIT to discuss the problem analysis, stakeholders' mapping, and strategy development for the the Tax Justice and Governance

Platform (TJ&GP). The technical session provided opportunity for the TJ&GP to deepen analysis on tax. At the end of the two days intensive deliberations, workshop and group works, it was resolved that the consortium can work on Tax Expenditure advocacy by engaging the government and relevant bodies in taking forward under the IBP's Strengthening Taxation in Africa for Transparency and Equity (STATE) project. The technical also mapped stakeholders and developed strategies for engagement of relevant bodies.



LAGOS STATE

DR. ODUNAYO ANI

SWIT was represented at the International Budget Partnership Technical Workshop on Advocacy, Influencing and Communication strategies Within the framework of the "Strengthening Taxation in Africa for Transparency and Equity", in Lagos, by Dr. Odunayo Ani, Mrs Sandra Momah and Barr. Sike Ibiwoye from 18th – 20th April, 2023. The event was organized by the Civil Society Legislative Advocacy Centre (CISLAC) with support from the International Budget Partnership (IBP) (STATE) project. CISLAC and IBP engaged the Association of Nigerian Women in Business Network (ANWBN), SWIT and other partners of the STATE project. The technical workshop provided an opportunity for the ANWBN to prioritize advocacy, effective communication strategies, tax equity & transparency and the existing issues around multiple taxation in the formal and informal sector.

The STATE project drew its participation from the ANWBN, Society of Women in Taxation (SWIT), Followtaxes, Africa Centre for Tax and Governance (ACTG) and Tax Justice and Governance Platform (TJ&GP).

The objective of the workshop was to strengthen the capacity of the ANWBN to plan advocacy and draw adequate policy to guide and support responses from stakeholders and tax administrative system in Nigeria. Another aim was to strengthen their capacities by developing an effective communication and influencing strategies towards an

improved gender-responsive tax equity and transparency outcomes which responds to the needs and interests of the ANWBN. The funders, IBP and CISLAC reiterated the need for a fair and women-friendly tax regime that takes into account the unique circumstances of women in business particularly those in the informal sector to help reduce the financial burden and multiple taxation on women.

SWIT Representative, Mrs Sandra Momah made a presentation at the technical session on Understanding the Tax Payers Obligations and rRights.

Sandra Momah acquainted participants on the definitions of small and medium enterprise businesses. She indicated that SMEs are a vital element of Nigeria's economy because of their immense potentials for income redistribution, employment generation, and innovation. In her presentation, she explained the rights of tax payers which are important to be noted by every tax payers in Nigeria. Some of these rights are rights to be informed, assisted, and heard, right to be given a free Taxpayer Identification Number (TIN) and right to appeal or object to a tax assessment that is not in agreement with its business activities as provided in the tax law.



Mrs Sandra Momah- SWIT representative

The speaker identified the tax administrations which are the federal, state and local government. She stated that tax system in Nigeria is structured in line with the tiers of government and the tax administration is therefore aligned with the various tiers of government and managed by the following revenue authorities. She further identified tax types and rates applicable for SMEs in Nigeria.

In conclusion, she provided a tax compliance requirements for SMEs and went ahead to identify tax planning strategies for SMEs.

Outputs

The STATE project will currently be engaging the ANWBN and SWIT, ANWBN will be the Receivers while SWIT will be Providers.

- 1) Deliberate selection of beneficiaries spread across sectors.
- 2) Develop tax info-graphs and booklets for women ANWBN.
- 3) Tax education and financial literacy, business advisory services to the women in the informal sector.



RIVERS STATE- PORT HARCOURT

REPORT ON THE TWO-DAY CAPACITY BUILDING WORKSHOP ON TAX EXPENDITURES AND MULTIPLE TAXATION IN NIGERIA AT THE REVENTON HOTEL, PORT HARCOURT ON 15th – 16th FEBRUARY 2023

DR. EUNICE ODUM

SWIT was represented in Rivers State by Dr. Eunice Odum. The event was on dialogue, sensitization and advocacy with major stakeholders in the unorganized private sector.

Objective: (Strategic plan) - Tax Expenditure and multiple taxation implications on informal sector economy taking into consideration gender, equity and sub-national fiscal governance.

Objective:

1. To understand the administration of taxation of the informal sector in Nigeria as it affects all players in the sector, especially, small scale artisans, traders, including women and subsistence businesses.

2. To provide CSOs and Government with evidence of the effect of taxation on the informal sector in Nigeria, to inform advocacy and policy review. To empower workers in the informal sector of their tax liabilities and mobilize active citizenship for right based approach to tax administration.
3. To increase awareness about tax issues in the informal sector in Nigeria, to encourage voluntary tax compliance and demand accountability in revenue management.

Paper presentations:

- * Tax Expenditures
- * Multiple Taxation on the Informal Sector (Subnational)

issues)

- * Group Discussions on the way forward
- * State Engagement framework formulation

The paper on “Tax Expenditures” was handled by Mr. Chinedu Bassey from CISLAC and he took time to define and explain the term, tax expenditure and how it affects the Government and the tax payers, when used as a tool for fiscal policy.

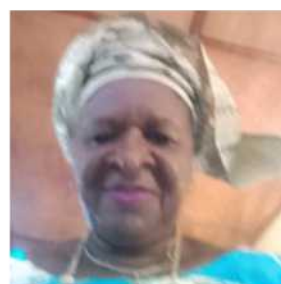
The paper on the implications of multiple taxation on the informal sector (SME's) was taken by me, Dr. Eunice Odum, (as a Professional/SWIT) which gave the history of multiple taxation, operators in the informal sector, tax administrators in the sector and their modus operandi, applicable laws, assistance/support and how Tax Justice can engage those in the informal sector for tax sensitization and enlightenment to ensure voluntary compliance.

Group Discussions on the way forward:
State Engagement Teams were created to:

- * Improving members capacities for future engagement of operators of SMEs
- * Drawing right responses from different stakeholders
- * Completion of tasks given to groups on the State Engagement Framework

On the whole, the training was well packaged and the resource persons delivered well.

Thank you.



EDO STATE

MRS EUNICE ILAVBARE

SWIT was represented in Edo State by Pastor Mrs Eunice Ilavbare. The Seminar was organized by International Budget Partnership held at Best Western Hotel, Etete, Benin city, on 20th and 21st October 2022, for Association Of Nigerian

Women in Business Network. (ANWBN).

The IBP's Team was led by Dr. Chika Okoh. Attendees were drawn from different women organizations who are in

Business, and Society of Women in Taxation. Attention was particularly drawn to:

- * National and state budget
- * Tax laws
- * Tax policies
- * Tax Regulations
- * Tax rates
- * Tax processes.
- * Women and Tax.

Mrs Eunice Ilavbare (SWIT representative addressed participants on Multiple Taxation. She gave a brief definition of Taxation, and that Taxation is used primarily to raise revenue for government expenditures, though it can serve other purpose as well. She said in most cases, what people term as multiple taxes, are levies, rates and fines.

To avoid multiple taxation, she advised participants to keep records of their sales and be honest and not cut corners.



TARABA STATE

MRS DOROTHY EMMANUEL

In Taraba State, SWIT was represented in Followtaxes event by Mrs Dorothy Emmanuel SWIT National Membership Secretary from 19th to 21st April, 2023. The workshop titled STRENGTHENING FAIR TAXATION AND DOMESTIC RESOURCE MOBILIZATION PROCESSES. It was an event organized by International Budget Partnership on strengthening Taxation in Equity (STATE project). It discussed expectations and Realities in Taraba state (Assessment), Taxation elementary, Women and taxation, Gender and Justices tax, record keeping and its importance for small businesses and tax and service delivery.

In all it was an educative and expository events on gender and taxation.

I sincerely appreciate SWIT National Chairperson, Dr. Biola Adimula for nominating me to represent SWIT national at the event.





CROSS RIVER STATE

DR. OBAL USANG

Dr. Obal Usang SWIT Cross River State Coordinator represented SWIT at a three day on Follow Taxes events in Calabar from 26th to 28th April, 2023. Participants were drawn from the State Internal Revenue Service, Ministry of Women's Affairs, the Cross River host Tax Justice and Governance Platform, and media, Local government representatives, Association of Women in Business (ANWBN), SWIT, among others. Issues of concern identified were:

- * Multiple taxation is a very serious issue affecting women's businesses.
- * Poor financial literacy
- * Lack of engagement with women on tax issues
- * Exploitation of existing inequalities
- * Lack of gender sensitive exemption in the tax laws

The Way forward

- * equitable tax based on research.
- * Tax should be based on earnings and type of business.
- * Tax system should address female welfare in business.
- * Structures to support women's businesses to increase income.

- * Strengthen effectiveness through building capacity to understand tax issues.
- * Coalition among women groups.

Dr. Usang made a presentation on "understanding taxpayer rights and obligations for women operating micro, small and medium businesses". The presentation generated a lot of discussion and served as eye-opener for some participants who confessed they were having such information for the first time. Also, a focus group discussion on multiple taxation and tax expenditure (MT&TE) was held and questionnaires on MT&TE were administered on participants. Another session on how to conduct problem analysis and stakeholders mapping was conducted by CISLAC & TJ&GP.

Finally, I want to thank the National Chairperson, Dr. Biola Adimula for the opportunity to represent SWIT National at this event and we left a mark at the workshop, and I believe IBP will always rely on SWIT for such important inputs in their programmes for the future.

Annual Seminar and Annual Tax Conference 2022

SWIT members participated fully in the Annual Seminar and Annual Tax conference that held between 15th and 20th May, 2022 at the International Conference Centre, Abuja. The usual Paper presentation sessions featured eminent speakers while the usual side attractions included the CITN hospitality night and sporting activities.

















PRESIDENTIAL DINNER

HOSTING OF PRESIDENTIAL DINNER

As it is the culture of SWIT to host CITN President to a Dinner, the President and Chairman of Council of the Chartered Institute of Taxation of Nigeria. Mr. Adesina Adedayo, mni, FCTI and the Immediate Past President, Dame Olajumoke Simplice, FCTI were hosted to a Presidential Dinner at the Restaurant 805 in Abuja on 12th March, 2022.

The Dinner was graciously chaired by His lordship, Hon. Justice Benedict Kanyip, FCTI the President of the National Industrial Court in Nigeria (Formerly a Lecturer of Law of Taxation at the Ahmadu Bello University, Zaria, when SWIT National Chairperson-Dr. Abiola Adimula was a student in his class).

Among dignitaries that graced the Occasion were Maj. General James Ataguba, the Chief of Army Standards and Evaluation at the Army Headquarters Abuja and Major General DA Bako (Rtd),

FCTI and a former CITN Council Member. The Executive Chairman of Federal Inland Revenue Service was represented by Hajia Iyabode Ogunniyi while the Commandant of the National Institute for Security Studies was represented by Zainab Abdullahi Kidafa. The Occasion was attended by some CITN Council Members viz:- Vice President, Samuel Agbeluyi, FCTI, Dr. Justina Okoror, FCTI (Paper Presenter), Dr. Titilayo Fowokan, FCTI, Mrs Ruth Arokoyo, FCTI and the Registrar (Pastor Awogbade) represented by the Deputy Registrar Mr. Lanre. Olasunkanmi. Prince Aderemi Adimula and several other guests were also in attendance. SWIT members from state Chapters around the country were on ground to celebrate our Honorees of the day.

Dr. Titilayo Fowokan administered the cutting of the cake to raise huge support for SWIT from the CITN and other dignitaries at the event.

REPORT OF THE 2022 ANNUAL DINNER HELD IN HONOUR OF THE CITN PRESIDENT AND IMMEDIATE PAST PRESIDENT ON SATURDAY 12TH MARCH 2022



Bosede F. Ikhanoba
SWIT National VC 1



Mrs. Olaitan Babatunde, FCTI
SWIT National General Secretary

1.0 INTRODUCTION

It has been the tradition to host the CITN President to a dinner before the end of the Presidential year.

The Planning Committee was therefore constituted by the National Chairperson to organise the SWIT Annual dinner with the President and the IPP noting that because of the COVID-19 social distancing, that of the immediate Past President could not hold in 2021, hence the need to combine the two events.

Following the National Chairperson's discussion with the CITN President, 12th March 2022 was approved by the President and the event be held in Abuja.

1.1. COMPOSITION

The Committee is made up of the following members:

- (1) **Bosede F. Ikhanoba**-Chairman
(1st National Vice Chairperson)
- (2) **Dr. Caroline Ndubuisi**
(2nd National Vice Chairperson)
- (3) **Dr Odunayo Ani**
(National Financial Secretary)
- (4) **Oluwaseun Olajube**
(National Social/Welfare Secretary)

- (5) **Adesola Adeyemi**- (FCT-Coordinator)
- (6) **Olaitan Babatunde**-Member/Secretary
(National General Secretary)

2.0 VENUE/ENTERTAINMENT

The Committee met to strategize on the modalities for ensuring a successful hosting of the dinner event. After scouting around the city, the 805 Restaurant situated in Wuse 2 was identified and recommended as a suitable venue because of its accessibility and for rich menu/delicacies in comparison with other similar Hotels and classical Restaurants.

The Committee also obtained the pricing for a three-course menu, drinks/water etc and this was promptly communicated through the National Chairperson to the National Executives for approval. The Hall had a soft decoration and lightning to give it ambience of a perfect dining with cool music provided by the DJ.

3.0 SPECIAL INVITED GUESTS

Hon. Justice Benedict Kanyip, FCTI; the President National Industrial Court, Abuja was identified as the Chairman of the occasion by the National Chairperson. A formal letter of notification /invitation was delivered to his office and dully



acknowledged. Other Special guests list was drawn up and letters of invitation were delivered to them.

4.0 PARTICIPATION

The approved budget was prepared to host only fifty (50) guests. Access card was provided at N10,000.00 for each attendee to control traffic to the event while the special invited guests were granted free access.

Twelve (12) guests were on the President's list while the IPP had three guests accompanied her. The event was declared opened at 6pm while the MC for the day was Dr Odunayo, Ani, FCTI.

The keynote address was delivered by the Pioneer Chairperson; Dr Justina Okoro, FCTI on the "Role of women in the four decades of CITN".

About sixty-five (65) persons attended the program. Council members and other dignitaries that graced the event amongst others were:

- a. Mr Adesina Adedayo, FCTI-CITN - President/Honouree
- b. Dame Gladys O. Simplice, FCTI- IPP/Honouree
- c. Hon. Justice Benedict Kanyip, FCTI- President, Industrial Court, Abuja /Chairman of Occasion
- d. Barr Samuel Agbeluyi, FCTI-CITN - Vice President
- e. Dr Biola Adimula, FCTI-SWIT National Chairperson
- f. Dr. Justina Okoro, FCTI-Pioneer Chairperson/Keynote Speaker
- g. Maj- General James Ataguba- Chief of Army Standards & Evaluation
- h. Zainab Akidif - Rep.- The Commandan, NISS
- i. Mrs Faozat Ogunniyi, FCTI - Rep.- The Executive Chairman, FIRS
- j. Adoh Akpe - Rep.-The Ex. Sec. JTB
- k. Regina Isangedighi - Rep. -The Ag. Chairman, FCT-IRS
- l. Barr. Amina T. Abdullahi, FCTI - Rep.-Chairman, CITN Abuja District

5.0 CUTTING OF CAKE

A cake was provided for cutting which was symbolic as it was used to raise funds for the Society. This was anchored by Dr Titi Fowokan, FCTI- Council member.

The financial support received at the Presidential dinner for which cash had been redeemed are:

- | | | |
|-------|---|-------------|
| I. | CITN-N500,000.00 | |
| II. | Adimula Royal Family- | N250,000.00 |
| III. | Hon Justice Kanyip- | N200,000.00 |
| IV. | Dame Gladys Simplice- | N100,000.00 |
| V. | Dr Titi Fowokan- | N100,000.00 |
| VI. | Dr Simeon Kato- | N100,000.00 |
| VII. | Hajia Faozat Ogunniyi- | N100,000.00 |
| VIII. | General Bako- | N 50,000.00 |
| IX. | Senator Borofice- | N100,000.00 |
| X. | Mr Michael Okpara- | N 25,000.00 |
| XI. | Maj Gen. Atajuba- | N150,000.00 |
| XII. | Dr. Justina Okoror,
Dr Caroline Ndubuisi and | |

6.0. SWIT MEMBERS/GUESTS WHO PAID FOR THE DINNER ACCESS CARD

S/N	NAME	LOCATION
1	DR BIOLA ADIMULA	KWARA
2	MRS BOSEDE IKHANOBA	ABUJA
3	DR CAROLINE NDUBUISI	ABUJA
4	HAJ. KUDIRAT ABDULHAMID	ABUJA
5	BARR EZINE OKOROAFOR	ABUJA
6	DR ODUNAYO ANI	LAGOS
7	MRS OLUWASEUN OLAJUBE	OGUN
8	MRS ESTHER J. NYAM	JOS
9	MRS AFINIKI S WALBE	JOS
10	MRS MERCY A.L.WERR	JOS
11	MRS ROSEMARY A MAMOT	JOS
12	MRS DAMARIS D. DAWUM	JOS
13	MRS ADESOLA O. ADEYEM	ABUJA
14	HAJ BIOLA SALIU	ABUJA
15	MRS UDO VICTORIA	ABUJA
16	MRS NKELE AMAECHI OKOCHA	ABUJA
17	MRS EREMIE T. JULIANA	ABUJA
18	MRS NNOCHIRI N. OKWUCHI	ABUJA
19	MRS SHIDEK ISHAYA VERONICA	ABUJA
20	MRS GLADYS N. BARDE	ABUJA
21	MRS EKECHUKWU SABINA EGO	ABUJA
22	MRS ELIZABETH OKEKE	ABUJA
23	MRS ESIEME NGOZI	ABUJA
24	MRS CHUKWUMERIE UZOH	ABUJA
25	MRS ETUK EMEM UNYIME	ABUJA
26	MRS JANET ONAZI	ABUJA
27	MRS CHINWE OFILI	ABUJA
28	MRS HAJARA ONIYANGI	ABUJA
29	MRS ADE AJISHUA	ABUJA
30	HAJIA RUGUAIYA ABUBAKAR	ABUJA
31	PST. DAPO AIYETIGBO	GUEST/DR ANI

PLUS 1 CARD (ABUJA-COORD)

Mrs Bosede Ikhanoba- N 85,000.00
Total- N1,760,000.00

Other financial support are still being expected.

NOTE

The National Chairperson is kindly requested to note that the FCT-Coordinator collected twenty (20) Access Cards for which the Treasurer has not been able to confirm the transfer of the money to the SWIT Account. We therefore request that the FCT-Coordinator should resolve this as quickly as possible to enable the records be updated appropriately.

7.0 GIFTS/APPRECIATION

Gifts were presented to the CITN President and IPP by the National Chairperson on behalf of the Society while plaques were presented to the Chairman of the Occasion, Keynote Speaker and Past President Prince Rasaq Quadri in recognition of their support.

The plaque for the Past President Quadri was received on his behalf by the CITN Deputy Registrar-Dr Lanre Olasunkanmi who also represented the Registrar/CEO of the Institute.

CITN JOINT DISTRICT SOCIETIES (JDS)

In August 2021, the National Chairperson- Dr. Abiola Adimula participated in the JDS meeting in Abuja and joined the President and Chairman of Council- Chief Adesina Adedayo, mni, FCTI, CITN Exco and other District Chairmen to pay a courtesy visit on the Accountant General of the Federation. Also, in October 2021, she attended the JDS South-west Zonal conference in Akure and the mini JDS meeting.

Between 2nd and 5th March, 2022, the National Chairperson was in Port-Harcourt to attend the JDS South-south Conference. She also joined the CITN President to inaugurate five (5) SWIT Chapters during the conference. Also, the JDS Bye-Law Review Committee was constituted during the JDS meeting in Port-Harcourt and SWIT National Chairperson was one of them. On 29th April, 2022, Dr. Abiola Adimula joined the JDS Bye-Law Review Committee at a physical meeting in Lagos to finalise amendment of the Bye-Law.

8.0 EXPENDITURE

SWIT DINNER WITH THE CITN PRESIDENT				
DATE: 12TH MARCH 2022				
EXPENDITURE				
S/N	DETAILS	NO.	UNIT COST	TOTAL
A	INCOME REALISED		N	N
i	DONATIONS			1,760,000.00
ii	ACCESS CARDS	32	10,000.00	320,000.00
	SUB-TOTAL			2,080,000.00
B	EXPENDITURE			
1	FOOD, DRINKS, DJ ETC			648,977.50
3	CAKE			45,000.00
4	DECORATION			80,000.00
6	BACK DROP BANNER	1		15,000.00
7	INV CARD + ENVELOPES			14,000.00
8	PROGRAM BROCHURE			60,000.00
9	GIFT -PRESIDENT & IPP			105,000.00
10	PHOTO COVERAGE WITH PHOTO-BOOK			75,250.00
11	EXTRA WINE + WRAPPING SHEET & CELLOTAPE			40,000.00
12	FACE MASK & HAND SANITIZER			5,000.00
13	PLAQUES	3		27,000.00
	SUB-TOTAL (A)			1,115,227.50
	OTHER EXPENSES INCURRED			
14	FLIGHT TICKET & HOTEL ACCOM (NAT. CHAIR)			112,200.00
15	SOUVENIRS (+ GIFT BAG+TRANSPORT)			66,523.00
16	FLOWERS FOR GALLANT			6,100.00
	SUB-TOTAL (B)			184,823.00
	TOTAL AMOUNT EXPENDED (A + B)			1,300,050.50
	EXCESS INCOME OVER EXPENDITURE			779,949.50

Financial Support received at the Presidential dinner

S/N	Name	Amount
1.	Chartered Institute of Taxation of Nigeria	500,000
2.	Adimula Royal Family	250,000
3.	Hon. Justice Kanyip	200,000
4.	Major Gen. James Ataguba	150,000
5.	Mummy Dame Olajumoke Simplice	100,000
6.	Dr. Titilayo Fowokan	100,000
7.	Dr. Simon Kato	100,000
8.	Hajia Ogunniyi FIRS	100,000
9.	Prof. Sen. Robert Ajayi Boroffice	100,000
10.	Maj. Gen. DA Bako, FCTI, Rtd,	50,000
11.	Mr. Michael Okpara	25,000
12.	Dr. Justina Okoror	25,000
13.	Barr. Ezinwa Okoroafor	20,000
14.	Hajia Abdul-Hamid	20,000
15.	Mrs. Bosede Ikhanoba	20,000
16.	Dr. Caroline Ndubuisi	20,000

9.0 CONCLUSION

It was an interesting evening and majority of the attendees enjoyed themselves to sumptuous meals, assorted wine and drinks. The event was well covered by a photographer. The photo album will be made available during the Seminar holding in Abuja for members viewing.

The programme was a laudable event which provided opportunity to network and unwind. Souvenirs were distributed to all the guests in attendance. The Planning Committee wishes to acknowledge both the moral and financial support received from National Executive Management Committee to execute the assignment.

Members of the Committee further express sincere appreciation to all National Executives, SWIT Abuja and Plateau who graced the dinner event.

Report of Participation at the Town Hall Meeting Organized by NCWS on 12th April, 2022 at the National Women Centre, Garki Abuja

In April, 2022, The National Council of Women Society extended invitation to SWIT.

The Immediate Past Chairperson- Hajia. Kudirat Abosedo Abdul-Hamid and the Abuja Chapter Coordinator of SWIT Bar. Adeshola Adeyemi both represented SWIT National at the event which had the theme and other Subthemes centered on "women Together, Setting the Agenda, Changing The Narratives"

The Town Hall meeting was attended by many women organizations, Past leaders and current newly elected officials and chapter.

representatives Of the NCWS.

We arrived early and participated fully to the end. Though we could not read out the Goodwill message because of time

constraints but we have delivered copy to the office for documentation and records.

The clamour of the event is the judgment passed in favour of the women that went to court which came out favourable and the 35% affirmative action which has been victorious for the women folks. The court ruled in favour of the women on 6th April, 2022. One of the NGO's that were in court was physically present at the meeting and gave an insight into the matter and urged the house to commend the activist Falana, family and chamber for standing for the women in court.

We thank the National Chairperson for the opportunity given to us to represent SWIT.

Haj. Kudirat Abosedo Abdul-Hamid

Immediate Pass Chair (IPC) SWIT National



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 PARTICIPATED IN CITN SCHOOLS TAX QUIZ IN UYO

SWIT Participation in the CITN All School Tax Quiz Competition in Uyo, Akwa Ibom State. The Chartered Institute of Taxation of Nigeria (CITN) Education Committee under the Chairmanship of Dr. Titilayo Fowokan, FCTI, organised an All Schools Tax Debate in Uyo, Akwa-Ibom State. CITN delegation was led by her President and Chairman of Council - Chief Adesina Adedayo, mni, FCTI and other Council Members, including the SWIT National Treasurer - Mrs Ruth Arokoyo, FCTI (CITN Council Member). They arrived Akwa Ibom on Monday 11th April, 2022.

The CITN Catch-Them-Young Program and Grand Finale of the 2022 All Secondary Schools Tax Quiz Competition was held on Wednesday, 13th April 2022. SWIT National Chairperson- Dr. Abiola Adimula, FCTI, SWIT Akwa Ibom State Coordinator- Mrs Idorenyin Charles Willaim, SWIT Akwa Ibom Vice Coordinator- Mrs Stella Thomas Effiong and other SWIT Akwa Ibom members were in attendance.

The event was supported by Prof. Willam the CEO of Egghead organisation. The competition held at the Conference Hall of Ibom e-library, Uyo. The quiz competition which witnessed a very tough contest among six (6) finalists produced the best three Contestants:

- * Winner- Miss Bennie Clinton from Monef High School, Uyo
- * Second position- Master Blossom Essien from Nigerian Christian Institute (NCI), Uyo
- * Third position- Miss Jane Francis Igwilo from Federal Government College, Ikot Ekpene

Prizes and Awards were presented to the contestants as follows:

CITN Award

- * 1st Position - N300,000
- * 2nd Position - N200,000
- * 3rd Position - N100,000

- * Consolation Prizes for the remaining 3 contestants: N20,000 each.

AKIRS Board Award

- * 1st Position - N100,000
- * 2nd Position - N80,000
- * 3rd Position - N70,000
- * Consolation Prizes for the remaining 3 Students Contestants: N20,000 each

The Society of Women in Taxation was happy to appreciate and give N20,000 support to the over all winner who the SWIT National Chairperson Dr Biola Adimula described as a future SWIT member.

Besides the cash prizes, the CITN President conferred the position of Tax Ambassador of the year on the winner and she was offered the privilege of attending all Tax Conferences, Seminars and Meetings within the State and South South Zone, free of charge.

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 DABOE	8,000.00
	TOTAL CONTRIBUTION FROM MEMBERS	219,500.00





CITN PRESIDENT AND EXCO VISIT TO ILORIN





INVESTITURE OF DR. JUSTINA ADAKU OKOROR, FCTI AS SWIT LIFE PATRON

SWIT appointed two Life Patrons at her Annual General Meeting that held in Abuja in 2022. They are Dr. Justina Okoror and Dr. Ifueko Omoigui Okauru. Their investiture were also conducted to appreciate their good leadership roles.

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 on November 12, 2022 with insignia by the CITN President- Chief Adesina Adedayo, mni, FCTI ably represented by Dr. Monday Nwabuzor, FCTI, National Chairperson and supported by other Dignitaries. She was also presented with a plaque at the colourful ceremony.



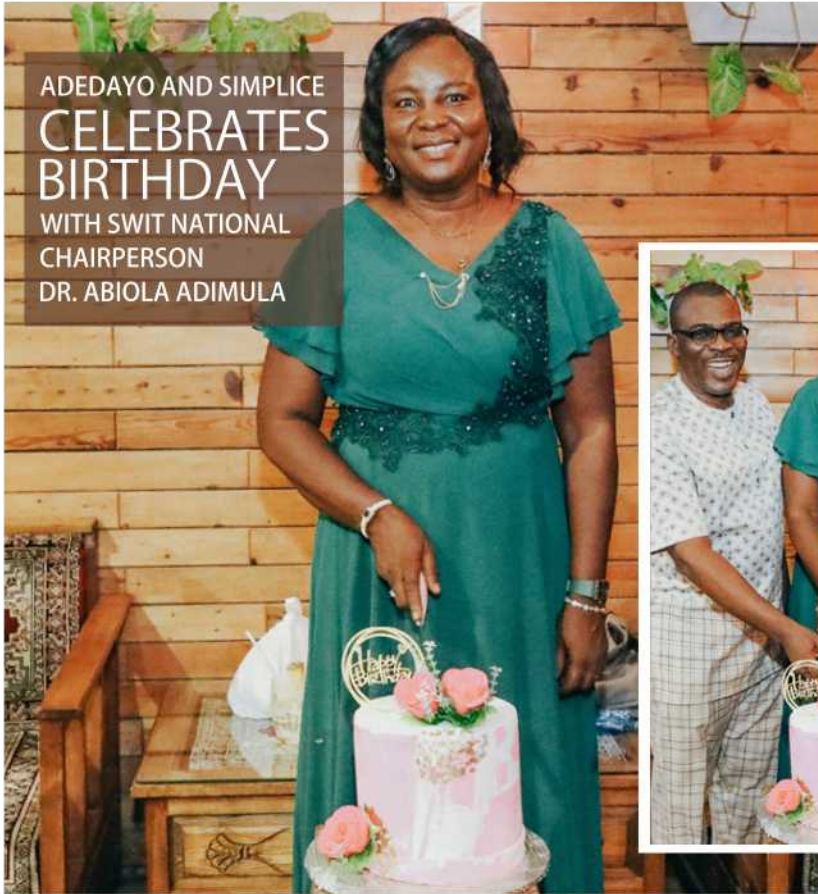
INVESTITURE OF DR. IFUEKO OMOIGUI OKAURU AS SWIT LIFE PATRON



The investiture of Dr. Ifueko Omoigui Okauru, MFR, FCTI was conducted by CITN President Chief Adesina Adedayo, ably represented by the Vice President, Barr. Samuel Agbeluyi, in conjunction with SWIT National Chairperson- Dr. Abiola Adimula, Dame Olajumoke Simplice (CITN Past President and SWIT Life Patron), Dr. Justina Okoror (CITN Exco Member and SWIT Life Patron), Mr. Innocent Ohagwa (CITN Deputy Vice President), Barr. Bayo Okauru (Honorees Husband) and other CITN Council Members in attendance, during the Maiden Distinguished Personality Lecture on 9th December, 2022 at the NAF Centre Abuja. After the decoration of the Honoree, she was also presented with the SWIT Life Patron award.



ADEDAYO AND SIMPLICE
**CELEBRATES
 BIRTHDAY**
 WITH SWIT NATIONAL
 CHAIRPERSON
 DR. ABIOLA ADIMULA



21st February 2023 recorded a remarkable celebration of birthday for SWIT National Chairperson when the CITN President and Chairman of Council - Chief Adesina Adedayo and Dame Olajumoke Simplice, Immediate Past President of CITN joined close friends and family at an exclusive privately organized dinner, sponsored by the celebrant's Titcombe College Egbe 1979-84 set classmates. The exclusive dinner held at City View Restaurant, Zone 4, Abuja, FCT. CITN President, Mummy Dame and the sponsors are deeply appreciated for the great and unique honour. God bless their good hearts.



SOCIAL FUNCTIONS

DR ABIOLA ADIMULA HONOURED WITH CHIEFTAINCY TITLE IN ENUGU STATE

SOCIAL FUNCTIONS

Celebrations

During the tenure covering this report, the leadership of SWIT attended some celebrations to rejoice with SWIT Members. Some of them are reported below.

Investiture of SWIT Life Patrons

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.

Dr. Ifueko Omoigui Okauru, MFR, FCA, FCTI,

Dr. Abiola Adimula. In honour of SWIT National Chairperson, SWIT South East zone facilitated an award of Chieftaincy title- **Nnedioramma 1 (Precious Mother Loved by All)** by HRM Dr.

Chike Onodugo, Ujaligwa II of Umuavulu-Abor Community, Enugu State on 25th January, 2023. Though it was a surprise package, it was deeply appreciated by the Honoree and SWIT.

Mrs Bosede Ikhanoba celebrated her 60th birthday on 3rd June, 2022.

Hajia Abdul-Hamid gave her daughter in marriage in 2022.

SWIT Life Patron, **Dame Olajumoke Simplice** buried her mother in September, 2021 in Lagos.

Mrs Bosede Ikhanoba, the First Vice National Chair of SWIT was born on 3rd June 1962. Her family, friends, professional colleagues and Associates came together on Saturday 4th June 2022 to celebrate the life of this amazing woman and jolly good fellow.

The program started with a thanksgiving service at Elohim Christian Church, Dakibiyu off Jabi road, Abuja and later, friends and families were treated to a reception in honour of the celebrant.

The CITN and SWIT Family were represented in their good number. Wishing the celebrant many more glorious and healthier years ahead. Ameen.





MRS BOSEDE IKHANOBA CELEBRATED 60TH BIRTHDAY IN GRAND STYLE





SWIT rejoicing with Dr. Caroline Ndubuisi in Lagos as she buried his late father- October, 2021





CITN Past Presidents at Prince Kunle Quadri's 60th Birthday



PASTOR EUNICE CELEBRATED 70TH BIRTHDAY IN BENIN

On the 22nd of April, 2022, the Edo State Chapter coordinator of SWIT, Pastor Eunice Ilavbare FCTI celebrated her 70th birthday in Benin City. The event was well attended, having the CITN President, Chief Adesina Adedayo mni, FCTI and the Immediate Past President who is also a life Patron of SWIT, Dame Gladys Olajumoke Simplice FCTI in attendance. The National Chairperson of SWIT was also in attendance through the National Social Secretary, Mrs. Oluwaseun Olajube FCTI who joined the Edo State Chapter members. This was very well appreciated by the celebrant who used every opportunity she had to speak in projecting the image and essence of SWIT and by extension, CITN.

Here is to more decades of celebrations for Mama Edo who has always been very committed to the cause of SWIT both financially and in physical participation in our various activities over the years.
Up SWIT!



SWIT rejoicing with Prince 'Kunle Quadri, FCTI, CITN Past President who inaugurated SWIT in 2010, on his 60th birthday in Lagos. September, 2021

Dr. Ifueko Omoigui Okauru buried her father in Benin on January 5, 2023.

On January 5th, 2023, the National Treasurer of SWIT, Mrs. Ruth Arokoyo FCTI and the National Social Secretary, Mrs. Oluwaseun Olajube FCTI joined the Edo State Chapter coordinator of SWIT, Pst. Eunice Ilavbare FCTI and her team in Benin city to represent SWIT at the burial ceremony of Surveyor Aiyanyo Omoigui. The deceased was the father of Mrs. Ifueko Omoigui-Okauru FCTI, one of the life Patrons of the Society.

The Christian wake keep was held the previous day, Jan 4th 2023 and had the SWIT team in attendance, together with the delegates of the CITN Secretariat. The CITN team was ably led by

the President himself, Chief Adesina Adedayo mni, FCTI. On the entourage of the President were other exco members (the Vice President, Deputy Vice President and the Registrar). The immediate Past President of the Institute, Dame Gladys Olajumoke Simplice, who is also a life Patron of SWIT was also on the CITN exco team.

The combination of the CITN and SWIT representatives joined the Omoigui family at the reception held immediately after the church service and the SWIT representatives used the opportunity to present the hard copy of the condolence letter to the family. A soft copy had earlier been sent to Mrs. Ifueko Omoigui-Okauru. It was a great moment for SWIT as the head of the Omoigui family received the letter with lots of appreciation.



- * Dr. Nkem Udeh's mother was buried in Enugu State in March, 2023.
- * Barr. Sike Ibiwoye buried her father-in-law in Kwara State in 2022
- * Mrs Idoreyin William's (SWIT Akwa Ibom State) mother was laid to mothers earth in Uyo in November, 2022.

It was a celebration of life well spent as the SWIT UYO chapter attended the funeral service in honour of late Mrs Nseabasi Archibong, mother of Akwa Ibom State coordinator Idoreyin Charles. A condolence message was presented by Deputy Vice



SWIT rejoicing with Hajia Kudirat Abdul-Hamid (Immediate Past Chairperson of SWIT) as she gave her daughter out in marriage- March, 2022



SWIT celebrated with Barr. Sike Ibiwoye (General Secretary, SWIT Lagos) as she did final outing of her father and mother-in-law in Esie, Kwara State. April, 2022



ordinator for the National Chairperson of SWIT Dr Ademola Abiola. In her message she condole with Mrs Idorenyin Charles and the entire family over the demise of their beloved mother. She further prayed God for fortitude to bear the irreplaceabl loss. The service was conducted by The Apostolic Church Nigeria.

Pastor Mrs Eunice Ilavbare FCTI (SWIT Edo Coordinator) celebrated her 70th birthday on 16th April, 2023.

Bereavement

Mrs Cecilia Odibo, SWIT Lagos State Coordinator's husband transited and was given a befitting burial in March, 2023.

Miss Winifred Akwe Ukafi (Treasurer, SWIT Cross River State) passed on 18th February, 2023

Princess Maureen Orhue (SWIT Edo State Vice-Coordinator 1) transited in December, 2022

Mrs Mantu's (SWIT Life Patron) husband departed and was buried in 2021.

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.



FINANCIAL REPORT

SWIT 2021 Financial Report

The 2021 full Financial Report of SWIT has been prepared by the Financial Secretary and the Treasurer and also audited by the Auditor. The Financial Secretary will present the document at this AGM for discussion. The summary of the Financial statement is as posted below.

Financial Summary

This financial report covered the Income and Expenditure of the Society of Women in Taxation for the period of Twelve (12) months from 1 January 2021 to 31 December 2021.

INCOME

The Income of the Society between 1 January 2021 and 31 December 2021 Totalled **N13,059,700.00** (Thirteen Million and Fifty-Nine Thousand Seven Hundred Naira Only) as detailed below:

	2021 =N=	%	2020 =N=	%
Members Subscriptions	377,000.00	3%	41,000.00	0%
Tax Conference Uniforms	350,000.00	3%	1,200,000.00	13%
Ankara Uniform	490,000.00	4%	1,056,000.00	11%
Seminar	1,111,700.00	9%	1,870,000.00	20%
Donations	5,422,000.00	42%	3,500,000.00	37%
Charity - [NEC Members' Contributions for COVID-19]	0.00	0%	155,000.00	2%
Goodwill Messages for Special Event	1,030,000.00	8%	30,000.00	0%
Adverts Received for Special Event	171,000.00	1%	95,000.00	1%
Training loan received	3,000,000.00	23%	0.00	0%
SWIT 10th Year Anniversary - Sale of Compendium	100,000.00	1%	823,000.00	9%
SWIT Scarf	145,000.00	1%	0.00	0%
Sale of SWIT Sash	0.00	0%	172,000.00	2%
Sale of SWIT Hat	0.00	0%	544,000.00	6%
Newsletter	189,000.00	1%	0.00	0%
Subvention from CITN	500,000.00	4%	0.00	0%
Capacity Building Training	174,000.00	1%	0.00	0%
TOTAL	13,059,700.00	100%	9,486,000.00	100%

SWIT Investiture Expenses	4,148,202.00	22%	0.00	0%
Investiture of Executive Chairman FIRS as SWIT Patron	122,971.00	1%	0.00	0%
Investiture Kwara State Chapter	150,000.00	1%	0.00	0%
Insurance	185,000.00	1%	351,667.00	3%
SWIT Special Uniform [Aso-Oke]	78,000.00	0%	185,000.00	1%
SWIT Hat expenses	0.00	0%	762,000.00	6%
SWIT Sash Expenses	0.00	0%	176,000.00	0%
Depreciation	3,153,750.00	16%	3,153,750.00	25%
Bank Charges	33,801.00	0%	23,759.00	0%
TOTAL	19,289,281.00	100%	12,855,288.00	100%

The total income in 2021 financial year over 2020 financial year increased by the total sum of N3,573,700.00 representing an increase of 38%. This increase was largely due to Donations and training loan received representing 42% and 23% respectively. Meanwhile, there was an increase in members subscription over 2020 figure in the year under review by 820% while contributions toward annual seminar dropped by (41%). It is important therefore, to encourage members to continue to confirm their membership to the Society by ensuring that we continually meet all our financial commitments and obligations to the Society.

However, payments in 2021 financial year over 2020 financial year also increased by N6,457,752.00 representing an increase in total expenses for the period by 50%. This was largely due to SWIT's Investiture expenses, Capacity training expenses and administrative costs representing 22%, 13% and 9% respectively of the total expenditure in 2021 financial year.

Note:

The sum of N300,000.00 was received in the year 2021 as an advance payment for the IPWC 2022 Cotom Conference.

EXPENDITURE

The expenditure of the Society from 1 January 2021 and 31 December 2021 totalled **N19,289,281.00** (Nineteen Million Two Hundred and Eighty-Nine Thousand Two Hundred and Eighty-One Naira Only) as detailed below:

	2021 =N=	%	2020 =N=	%
Seminar Expenses	2,583,980.00	13%	2,434,265.00	19%
Tax Conference Uniform	0.00	0%	1,200,000.00	9%
10th Year Anniversary Expenses	0.00	0%	3,208,897.00	25%
Charity - Gifts 7 & Visits to Children Homes [Kado Orphanage + Hope for Survival]	0.00	0%	250,000.00	2%
Audit Fees	64,500.00	0%	64,500.00	1%
Goodwill message	50,000.00	0%	0.00	0%
COVID -19 Palliatives [Face Masks]	0.00	0%	595,000.00	5%
NEC meeting Expenses	0.00	0%	174,000.00	1%
Capacity Building	2,574,782.00	13%	0.00	0%
Zoom meeting	260,000.00	1%	0.00	0%
Ankara Uniform	590,000.00	3%	0.00	0%
Newsletter	490,000.00	3%	0.00	0%
Training loan refund	3,000,000.00	16%	0.00	0%
Administrative Cost	1,804,295.00	9%	276,450.00	2%

Financial Executive Summary

This report covered the income and expenditure of the Society of Women in Taxation for the period of Twelve (12) months from 1 January 2022 to 31 December 2022.

INCOME

The Income of the Society between 1 January 2022 and 31 December 2022 totalled **N51,250,523.00** (Fifty-One Million Two Hundred and Fifty Thousand Five Hundred and Twenty-Three Naira Only)

	2022 N	%	2021 N	%
Members Subscriptions	1,105,000	2	377,000	3
Tax Conference Uniforms	-	0	350,000	3
SWIT Aso-Oke	78,000	1	-	0
Seminar	3,015,000	5	1,111,700	8
Donations	3,046,000	5	5,422,000	42
SWIT 10th Year Anniversary - Sale of Compendium	-	0	100,000	1
Sale of SWIT Sash	-	0	62,000	1
Sale of SWIT Scarf & Hat	397,000	1	83,000	1
Distinguished Personality Lecture	7,325,000	14	-	0
Goodwill Messages for special event	210,000	1	1,030,000	8
Advert Received for special event	-	0	171,000	1
Capacity Building / Leadership Training	10,013,400	19	-	0
Training loan received	-	0	3,000,000	23
Accommodation	110,000	1	0	0
Ankara Uniform	1,229,000	2	490,000	3
Seminar Napkin	24,000	1	-	0
Presidential Dinner	2,274,823	4	-	0
IPWC 2022	16,482,400	32	-	0
Family Retreat	13,400	1	-	0
Transport	37,000	1	-	0
National Schools Debate	2,557,500	4	-	0
Newsletter	2,527,300	4	189,000	1
Subvention from CITN	500,000	1	500,000	4
Donations - SWIT CSR- Visit to Ginshiri Orphanage Home, Abuja	319,100	1	-	0
Capacity Building Training	-	0	174,000	1
TOTAL	51,250,523	100	13,059,700	100

EXPENDITURE

The expenditure of the Society from 1 January 2022 to 31 December 2022 totalled **N53,529,114.00** (Fifty-Three Million Five Hundred and Twenty-Nine Thousand One Hundred and Fourteen Naira Only).

Seminar Expenses	4,318,450	8	2,503,980	13
Audit Fees	64,500	1	64,500	1
Goodwill message	70,000	1	50,000	1
IPWC 2022	15,261,204	28	-	0
Zoom meeting	201,850	1	260,000	1
Distinguished Personality Lecture	9,075,740	16	-	0
Ankara Uniform	952,800	2	320,000	1
Newsletter	2,340,000	4	490,000	2
Capacity Building / Training	5,177,250	9	2,574,782	13
National Schools Debate	3,969,000	7	-	0
Training loan refund	-	0	3,000,000	15
Advert	150,000	1	-	0
Presidential Dinner	1,969,528	3	-	0
Bank Charges & Interest	92,424	1	33,801	1
Hosting SWIT retreat, CSR and Tax debate	290,000	1	-	0
Depreciation	3,153,750	5	3,153,750	16
Administrative Expenses	6,442,618	12	1,804,295	9
SWIT Investiture Expenses	-	0	4,148,202	21
Investiture of Executive Chairman FIRS as SWIT patron	-	0	122,971	1
Investiture Kwara State Chapter	-	0	150,000	1
Insurance	-	0	185,000	1
Refund of ATC Fees paid in error by KWIRS to CITN	-	0	350,000	2
SWIT Special Uniform [Aso-Oke]	-	0	78,000	1
TOTAL	53,529,114	100	19,289,281	100

The total income in 2022 financial year over 2021 financial year increased by the total sum of N38,190,823.00 representing an increase of 292%. This increase was largely due to receipts from IPWC 2022, Capacity Building / leadership Training and Distinguished Personality Lecture representing 32%, 19% and 14% respectively. Also, in the year under review, there was an increase of 193% in members' subscription. It is important therefore that members of the Society continue to be encouraged to meet their financial commitments and obligations to the Society.

In addition, Payments in the period under review increased over 2021 by N34,239,913.00 representing a total expense increased by 178%. This was due to increase in receipts IPWC, Distinguished Personality Lecture and Administrative costs representing 28%, 16% and 12% respectively.



Dr. Mrs. Abiola Adimula, FCTI, (National Chairperson.)



Dr. Mrs. Odunayo Ani, FCTI, (Financial Secretary)



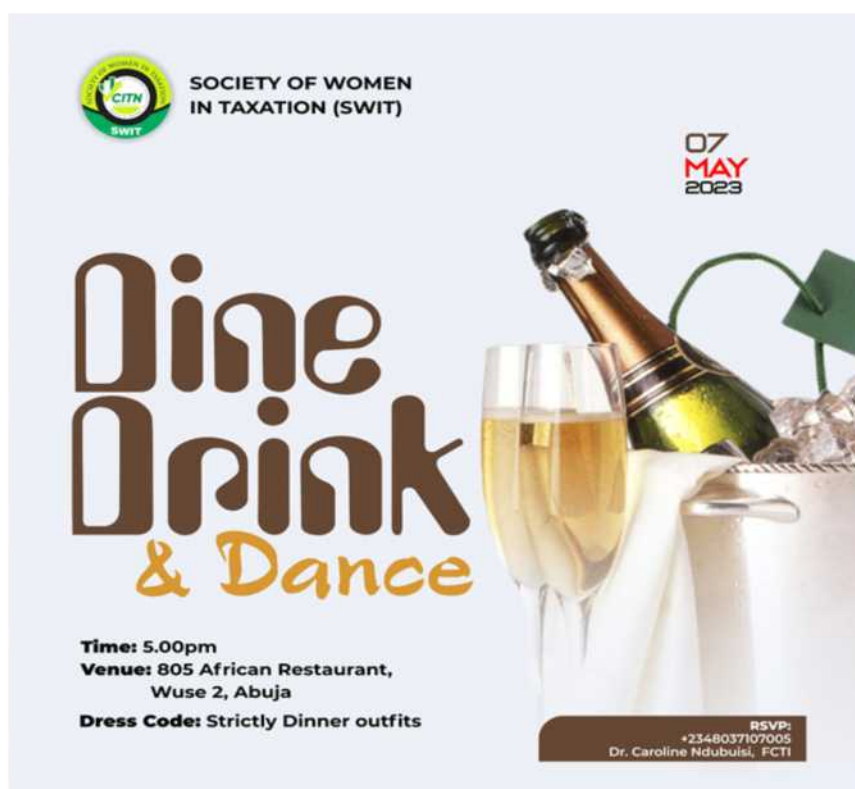
Mrs. Ruth Arokoyo, FCTI, (Treasurer)

WELCOME DINNER WITH 4TH SWIT NATIONAL CHAIRPERSON DR. RUTH ABIOLA ADIMULA

SWIT WELCOME DINNER

PROGRAM OF EVENTS Date: Sunday, 7th May 2023

Anchor Persons: Dr. Caroline Ndubuisi, FCTI Chairman, Planning Committee
MC/Comedian: Dr. Odunayo Ani, FCTI-MC / Oluwaseun Olajube -Co-MC



S/N	ACTIVITY	ANCHOR PERSON	TIME
1	National & CITN Anthems		6.00- 6.05 p.m.
2	Opening Prayer		6.05 –6.10 p.m.
3	Introduction of Special Guests/Dignitaries	Dr Mrs. Odunayo Ani, FCTI	6.10 - 6.20 p.m.
4	Why are we here	Dr Caroline Ndubuisi, FCTI Chairman, Planning Committee:	6.20 -6.25 p.m.
5	1 st National Vice Chairperson's Remarks	Bosede Ikhanoba, FCTI	6.25 - 6.30 p.m.
6	Short Games - Riddles	Co- MC- Seun Olajube	6.30 - 6.35 p.m.
7	Goodwill Messages	1. National EXCO Members - Olaitan Babatunde - Mrs Janet Olaoye - Dr Eunice Odum 2. NEC Members - Mrs Oluayomi Dawodu - Dr Obal Usang - Hajia Aisha Tahir 3. SWIT Life Patrons	6.35 - 6.50 p.m.
8	Jokes Jokes Jokes	MC- Comedian	6.50 - 6.55 p.m.
9	Special Remarks : CITN Vice President	Barr Samuel Agbeluyi, FCTI	6.55 - 7.00 p.m.
10	Dinner	DINNER DINNER DINNER	7.00-7.30 p.m.
11	CITN President's Speech	Mr. Adesina Adedayo, mni, FCTI (President/Chairman of Council, CITN	7.30 – 7.35 p.m.
12	Dance Dance Dance	ALL	7.35 - 7.45 p.m.
13	Cutting of Cake	Barr. Ezinwa Okoroafor, FCTI Past Chairperson	7.45 -7.50 p.m.
14	Vote of Thanks	Dr Ruth Abiola Adimula FCTI National Chairperson	7.50- 7.55 pm
15	Closing Prayer		7.55- 8.00 p.m.