



SWIT

NEWSLETTER

A PUBLICATION OF THE SOCIETY OF WOMEN IN TAXATION
www.switcitn.org.ng

**Honoree of
the 2nd SWIT
Distinguished
Personality
Lecture**

**SWIT
CELEBRATES THE
16TH PRESIDENT
ON HIS DIAMOND
JUBILEE AGE
MR. SAMUEL AGBELUYI, mni, FCTI.**



**Vol 3
No 2**

**MRS
ADEBIMPE
BALOGUN, FCTI**

**1ST FEMALE & 5TH PAST PRESIDENT
OF CITN AND SWIT LIFE PATRON.**



SWIT

NEWSLETTER

**TOPIC: ZERO INCOME TAX: A CASE
FOR SOCIAL RESPONSIBILITY TAXATION.**

ABOUT SWIT

THE SOCIETY OF WOMEN IN TAXATION

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

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.



To be one of the leading professional women associations in Nigeria.



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.



Integrity and Service



**Service
Teamwork
Excellence
Professionalism**



VISION

To be one of the leading professional women associations in Nigeria.

MOTTO

Integrity and Service

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.

CORE VALUES

**Service
Teamwork
Excellence
Professionalism**

Editor -in-Chief's Message



My Distinguished Professional Colleagues, I most heartily welcome you to the second Edition of Volume 3 in the series of SWIT NewsLetter's publication for the year 2024.

With all sense of responsibility and humility, you will agree with me that the year 2024 again posed some significant challenges for the Nigerian economy stemming from some policies of government which marked critical changes in the economic terrain but we have continued to make positive progress in line with our mandate through the support of the 16th President and leadership of our great Institute and this has continued to give us the needed push to lift up the SWIT flag to shine as the female arm of the Institute.

I believe we have met to a large extent the huge expectations of our teeming Sisters and therefore wish to appreciate members of this noble Society for the towering goodwill from all and sundries.

The Society has witnessed a span of activities both at the National and Chapter levels.

In presenting the 2nd Edition, it is important that I briefly highlight some major developments and achievements recorded by the Society in continuation of our stewardship.

Membership of the Society has grown in exponential dimension and SWIT has gained more visibility across states. The drive for membership has been encouraging. Two Chapters namely Taraba and Niger were inaugurated during the Annual General Meeting of the Society held on 13th May 2024 bringing the number of chapters to twenty-five (25).

The Society has continued to dedicate attention and resources to promoting discussions, advocacy and hosting monthly Technical Webinars to enhance the capacity and knowledge of members through collaborations with Experts in Law, Accounting, Taxation, Healthy living and leadership-based offerings.

As part of SWIT Nigeria's contribution to the process to activate the agency of persons who feel the impact of unfair taxation by strengthening their knowledge, a Tax Summit was

organised by the Society in March 2024 to build capacity and consciousness and supporting members to advocate for a shift in tax policy through use of evidence and working within a collective group of women.

The Tax Summit is proposed to be an annual event, allowing for in-depth discussions and the development of actionable outcomes and to feature lead paper presentation, syndicate sessions, panel discussions and interactive sessions. The Summit will continue to leverage expert insights, case studies, and best practices to foster a comprehensive understanding of gender-responsive taxation. This edition provided highlights and photospeak from the event.

The lead story on the cover page featured the celebration and presentation of 2nd Distinguished Personality Lecture in honour of the 1st Female and 5th Past President of CITN and SWIT Life Patron; Mrs Adebimpe Balogun, FCTI.

The full text of her paper on the topic: **Zero Income Tax - A Case for Social Responsibility Taxation** has been published in this Edition for your reading pleasure and hoping you will gain some insights on how to deepen and take the conversation further.

Also, the Society successfully organised school debate competitions for female students in senior secondary schools in Bayelsa, Cross River, Lagos and Plateau State Chapters on the topic: **Taxation's Impact on Economic Growth: Lowering Taxes will Stimulate the Nigerian Economy**. The overall winner Agregade Miedou of Bellary Schools, Bayelsa State,

was decorated as **2024 SWIT Tax Ambassador**. Highlights of the events are featured in this publication.

Finally, investiture of the six(6) Coordinators of Balyesa, Osun, Cross River, Akwa Ibom, Edo and Rivers States Chapters which held between July and August 2024 were featured in this edition.

A huge thank you to all the National Executive Committee Members, Chapter Coordinators, Publicity Secretaries and others who took time to write reports of their Chapter activities without which there would not have been this edition of the Newsletter.

I urge all members to continue to work towards the betterment of Society and the Institute in general.

Please sit back and enjoy this beautiful packaged Volume 3, 2nd edition of 2024 SWIT Newsletter presented for your reading pleasure.

**UP SWIT, UP CITN!
UP SWIT, WOMEN TALKING &
PAYING TAX!!**

Dr Bosede F. Ikhanoba, FCTI
Editor-in-Chief

Contents

Details	Page No.
About SWIT	1
Vision, Mission, Core Values	2
Chief Editor's Message	3
The 16 th President/Chairman of Council	6
The National Chairperson	7
The Registrar/CE	8
SWIT Life Patrons	9
National Executive Committee	10
Committee of Past National Chairpersons	11
State Chapters Coordinators	12
Committee of Past Coordinators	13
Publicity Secretaries of Chapters	14
Newsflash from National	15
CITN President celebrates SWIT @ IWD	15
SWIT celebrates IWD with a webinar	16
SWIT WA holds Maiden Conference - Cotonou Feb 2024	20
SWIT holds Maiden Tax Summit 2024	24
2024 SWIT National Schools Debate	30
Welcoming of 16 th President to ATC 2024	35
2 nd Distinguished Personality Lecture	39
SWIT 2024 Annual Seminar	58
Photo News: SWIT AGM & Investiture of two Chapter Coordinators	60
CITN appoints New Registrar/CE	65
Celebrations: weddings, birthdays, Graduations, Awards and Appointments	66
State Chapter Activities and Investiture	
Lagos State Chapter	69
Ogun State Chapter	72
Kwara State Chapter	73
Bayelsa State Chapter	74
Osun State Chapter	77
Cross River State Chapter	80
Akwa Ibom State Chapter	82
Edo State Chapter	85
Rivers State Chapter	86
Birthday Celebrations	87
Awards/Recognitions	99



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The Chartered Institute of Taxation of Nigeria



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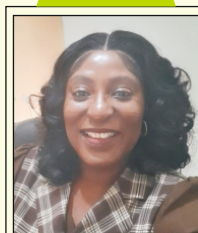
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Ondo
Osun
Oyo
Plateau
Rivers



CITN PRESIDENT CELEBRATES SWIT ON INTERNATIONAL WOMEN'S DAY



**STATEMENT OF THE 16TH CITN PRESIDENT,
MR SAMUEL AGBELUYI, MNI, FCTI,
ON THE 2024 INTERNATIONAL WOMEN'S DAY ON THE
THEME "INSPIRE INCLUSION"
HELD ON FRIDAY, MARCH 8, 2024.**

Message

I am delighted to address the esteemed members of SWIT - The Society of Women in Taxation, on this auspicious occasion of International Women's Day. I feel highly delighted to celebrate remarkable women who have demonstrated strength, resilience, and empowerment in the tax profession.

As an Institute, we are not only celebrating the achievements and contributions of women in the practice of taxation but we have made lots of efforts to encourage women's participation in all Institute's programmes.

We have had women at the helms of affairs; For example, the 5th President of the Institute Mrs Bimpe Balogun FCTI, we have the first female Professor of Taxation in Nigeria, Prof Olateju Somorin, FCTI, who is also a Past President of our great Institute.

Our 14th Past President, Dame Olajumoke Simplice, FCTI. Also, for the first time, the Institute has produced the first female Acting Registrar/Chief

SWIT celebrates IWD and organises webinar on the theme:

Topics: **INSPIRING INCLUSION THROUGH**

1. Collaborative leadership
2. Financial Empowerment
3. Entrepreneurship

SPEAKERS



Dr Eunice Thomas
Non Executive Director, Board of NNPC



Dr Chinedum Orisakwe-Lawrence
Management Consultant/Trainer



Mrs Tonye Buseri
SWIT Bayelsa, Coordinator



Executive, Mrs. Afolake Oso, FCTI. All these and more shows that women are overcoming stereotype roles and shows gender inclusiveness on the path of the Institute.

Furthermore, the women in the Council of the Institute are leaders in their respective fields of study apart from effectively Chairing various committees of Council, they have made valuable contributions to the advancement of the vision and mission of the Institute.

I specially acknowledge the forthcoming investiture of our own Dr. Titilayo Fowokan, a member of the CITN Council as the 3rd President of the Association of Certified Fraud Examiners (ACFE) come Thursday, March 21, 2024. We are indeed proud of all our women.

I also acknowledge the efforts put together by the Society of Women in Taxation in shaping the Institute and the nation at large. Your dedication, passion,

and talents are invaluable assets that drive our collective success as an Institute.

This year's theme is "Inspire Inclusion". Through the adoption of the theme for the 2024 International Women's Day which is "Invest in Women: Accelerate Progress" and "Inspire Inclusion," we can work together to build a more equitable, prosperous, and inclusive world for all.

To truly include women means to openly embrace their diversity of race, age, ability, faith, body image, and how they identify. Worldwide, women must be included in all fields of endeavour and at CITN, we are promoting our women and giving them the required leverage and platform to showcase their uniqueness.

Thank you all for your unwavering commitment and dedication to the Institute and the taxation community as a whole. Happy International Women's Day to every one of you.



THE IWD CELEBRATION 2024

Happy International Women's Day!!!

We always look forward to the **8th of March** every year when we can give focus to issues that concerns women such as gender equality, reproductive rights, violence and abuse against women.

The IWD 2024 campaign theme is "Inspire Inclusion"

- When we inspire others to understand and value women's inclusion, we forge a better world.
- When women themselves are inspired to be included, there is a sense of belonging, relevance and empowerment.

The celebration of IWD helps to:

- Deepen our self-awareness and foster social awareness
- Create connections and helps us to listen more to understand ourselves
- Lead with courageous vulnerability

The Call for specific collective action to address barriers to inclusion and equality:

SWIT has keyed into the gender mainstream and is looking forward to hosting a **Maiden Tax Summit on 19th March 2024 in Abuja - Nigeria.**

- The primary objective of the Tax Summit is on Advocacy for Gender-Responsive Taxation.
- The Summit will bring together diverse stakeholders: policymakers, tax experts, Professional Women, Women Entrepreneurs in the informal Sector, and others to discuss and promote the integration of gender considerations in taxation policies.

Furthermore and in celebration of **IWD 2024**, SWIT is organising a webinar on inspiring inclusion through:

- ❖ Collaborative leadership
- ❖ Financial Empowerment and
- ❖ Entrepreneurship

It is time to celebrate You !!!

Bosede F. Ikhanoba, FCTI
SWIT National Chairperson



Some delegates posed with the SWIT Regional Chairperson at the West Africa Union of Tax Institute conference held in Cotonou. From Feb 27-28, 2024



SWIT National Chairperson and Vice Chairperson with the 16th President/Chairman of Council at the SWIT WA Conference held Feb 27th 2024 in Cotonou.

SWIT WA HOLDS MAIDEN CONFERENCE IN COTONOU- FEBRUARY 2024

The maiden edition of the Society of Women in Taxation (SWIT) West Africa conference held on February 27th 2024 at the prestigious Golden Tulip Hotel in Cotonou, Republic of Benin. This landmark event brought together female tax professionals from across the region to discuss pressing issues



in taxation, share knowledge, and foster a spirit of cooperation and empowerment within the industry

The conference witnessed a strong presence from various SWIT chapters across West Africa, with SWIT Nigeria

leading the way. The Nigerian delegates not only actively participated in the proceedings



but also showcased their commitment to advancing the role of women in taxation across the region.

The conference delegates were welcomed to the African Night on 26th February 2024 where SWIT members showcased the rich culture from the various West African countries represented. The occasion was graced by the President of the Chartered Institute of Taxation of Nigeria, Mr Samuel Olusola

SWIT WA Holds Maiden Conference in Cotonou- February 2024

Agbeluyi and the President of WAUTI, Mr George Ohene Kwatia including the Presidents of Tax Institutes of The Gambia, Senegal, Republic of Benin among other dignitaries.

One of the pivotal moments of the conference was the formal investiture and swearing in of Mrs Bosede F.Ikhanoba as the Regional Chairperson of SWIT WA and oath re-affirmation of the Regional



Executives of Ghana, Senegal, Benin Republic, the Gambia and the IPC from Nigeria

This ceremonial reaffirmation underscored the importance of leadership continuity and dedication to SWIT's principles and objectives.

The reaffirmation oath was administered by the President of the West Africa Union of Taxation Institutes (WAUTI). This act not only reinforced the legitimacy of the SWIT Nigeria leadership as the leader of SWIT West Africa but also symbolized the solidarity and collaborative spirit within the West African taxation community. Past National Chairperson of SWIT NG, Bar Ezinwa Okoroafor conducted the re-affirmation of oath taking for other Regional Executives.

The maiden SWIT West Africa conference indeed recorded an outstanding success, laying a firm foundation for future gatherings. It served as a dynamic platform for networking, learning, and celebrating the remarkable achievements of women in the taxation profession.

SWIT Nigeria's active participation and the affirmation of the Regional Chairperson's commitment to office were significant milestones, promising continued progress and unity within the organization and the broader taxation community in West Africa.

The SWIT Maiden Tax Summit was held on 19th March 2024 at the Nigerian Society of Engineers Conference Hall. Mr. Samuel Agbeluyi, the 16th President and Chairman of Council, CITN, declared the event opened.

The theme of the Summit, **Beyond Numbers: Unveiling the Gender Dynamics of Taxation for Inclusive Economic Growth**, was aimed at creating awareness and develop advocacy for a gender-responsive tax system in Nigeria.



A total of 249 delegates attended the summit, with 99 attending in person and 150 participating virtually.

Dr. Tope Fasua, the Special Adviser on Economic Matters to the Vice President of Nigeria delivered the keynote Address. Dr. Fasua emphasized the historical and ongoing role of women in taxation and economic growth, referencing the Aba women's riot. He discussed the inclusive nature of economic growth, which encompasses children, people with disabilities, and other marginalized groups, asserting that

SWIT MAIDEN TAX SUMMIT 2024



SOCIETY OF WOMEN IN TAXATION NIGERIA
PRESENTS

Maiden Tax Summit

Theme:
Beyond Numbers: Unveiling the Gender Dynamics of Taxation for Inclusive Economic Growth

Topic:
The Nigerian Economy: Achieving Sustainable Development through a Gender Inclusive Tax System

Syndicate Session:
Collaboration Amongst Professional Women: Towards Pushing the Frontiers of Gender Equity in Taxation

Tuesday, March 19, 2024 • **Nigeria Society of Engineers (NSE) Conference Hall** @ **9am Prompt**



SWIT held Maiden Tax Summit

society will evolve in the way women influence it.

The National Chairperson of the Society of Women in Taxation (SWIT), Mrs. Bosede Florence Ikannoba, welcomed participants and appreciated guests. She emphasized the need to design and implement gender-inclusive tax policies for society's well-being and called for more collaboration among professional women.



The President and Chairman of Council of CITN, Mr. Samuel Agbeluyi, recognized and appreciated the role of women in CITN. He highlighted the Institute's commitment to involving women in its administration and supporting SWIT for continued visibility in Nigeria and in West Africa. He encouraged more female members to join hand with SWIT.

Goodwill messages were received from notable figures including:

- Mrs. Anita Erinle, Coordinating Secretary, Tax Appeal Tribunal
- Dr. Ifueko Okaro Omoigui Okauru, Former Executive Chairman, FIRS (represented by Mrs. Fehintola Samuel)
- Mr. Haruna Abdulahi, Executive Chairman, Federal Inland Revenue Service (represented by the Director, Tax Administration Mrs. Chinwe Ndu)

SWIT held Maiden Tax Summit

Plenary Session 1: The lead paper for the plenary session *Beyond Numbers: Unveiling the Gender Dynamics of Taxation for Inclusive Economic Growth* was presented by Dr. Titilayo Enitan Fowokan, CITN Council member.

Dr. Fowokan defined gender-inclusive tax systems as those that acknowledge and address gender-based imbalances. She highlighted benefits such as economic growth, poverty reduction, and social cohesion, and discussed strategies like conducting gender analysis, reviewing tax laws, and promoting women entrepreneurship. She also



identified challenges including lack of awareness and political will, and recommended building awareness, advocacy, and fostering collaboration.

The session was chaired by Past President Prof Teju Somorin while the Executive Director of WIMBIZ Mrs Hansatu Adegite moderated the panel discussion. The following Panelists contributed to the paper with key points :

SWIT held Maiden Tax Summit

- Dr. Yomi Olugbenro: Emphasized the need for gender-friendly national tax policies and advocacy for women in leadership roles.
- Dr. Kennedy Iwundu: Highlighted gender bias in indirect taxes and the need for more women in legislative roles.
- Prof. Olayinka Adenikinju: Stressed the differential impact of taxes on women and the need for more gender-specific data.
- Mrs. Sandra Momah: Focused on education and financial inclusion for women.
- Dr. Richard Aboki (represented Dr Lovett Onanuga, Director of Tax



Payers Services, FIRS): called for specific demands from SWIT regarding gender inclusiveness.

Plenary 2: The Nigerian Economy: Achieving Sustainable Development Through a Gender Inclusive Tax System was presented by Prof. Fatai Ayinde Aremu. He discussed the lack of explicit gender-based tax policies in Nigeria and suggested strategies for creating a gender-responsive tax system. He identified factors contributing to gender bias, such as the VAT system, double taxation for entrepreneurial women, and limited representation in decision-making.

The moderator of the Session was Mrs Chika Okoh of IBP while the

SWIT held Maiden Tax Summit

Chairman of session was Past President Dame Gladys Simplice. The Panelists' Contributions to the paper were as follows.



- Mrs. Toluwalogo Odutayo: Advocated for equity over equality in tax policies, considering individual differences and unpaid care work by women.
- Mrs. Lolade Osasami: Highlighted the need for access to resources for women, especially in entrepreneurship.
- Mrs. Chinenye Oragwu: Emphasized investment in gender-responsive services, ensuring tax laws do not perpetuate gender biases, and enhancing tax compliance and accountability.

Syndicate Session: Collaboration Amongst Professional Women: Towards Pushing the Frontiers of Gender Equity in Taxation The session was chaired by Mrs. Adebimpe Balogun, past President, CITN. She highlighted examples from Rwanda and Cuba, stressing the importance of data and women's collaboration in achieving gender equity in taxation. The moderation of session was handled by Past National Chairperson Bar Ezinwa Okoroafor.

SWIT held Maiden Tax Summit



The Panelists included:

- Chief (Mrs.) Hilda Ozoh of SWAN: Addressed inequalities in property acquisition and suggested making loans available to women.
- Barr. Chioma Onyemeucheya-Uko who represented the CVP of FIDA: Emphasized trust and collaboration among professional women.
- Raffat Gambo (representing the Secretary to JTB): Recommended issuing a communiqué from the summit for policymakers.
- Madam Shiva Rae Kondoun: Encouraged professional women to inspire and advocate for gender-inclusive policies in the informal sector.
- Hon Ngunan Addingi represented the National President of ANWBN and also supported the idea of collaboration of all females to have a push on gender all inclusiveness and create an enabling business environment.

The chairman of session concluded by stressing the importance of unity among professional women's associations for greater visibility and impact. She called for proper organization to drive desired change and reminded participants to focus on gender-inclusive tax policies.

The summit ended with the release of a communiqué for the Institute's consideration. The event underscored the importance of a gender-responsive tax system for inclusive economic growth and the critical role of women in taxation and economic development.

2024 SWIT NATIONAL SCHOOLS DEBATE

The 2024 SWIT National Schools Debate Competition with the theme **Taxation's Impact on Economic Growth: Lowering Taxes will Stimulate the Nigeria Economy** was initiated by the National Chairperson, Mrs. Bosede Florence Ikhanoba (FCTI) and



driven by the Chairperson of the 2024 SWIT National Schools Debate Planning Committee, Olaitan Babatunde (FCTI) and her team.

Three Geo-Political Zones were selected for the debate competition as follows:

- South-South - **Bayelsa** and **Cross River** States Chapters
- South-West - **Lagos** State Chapter
- North Central - **Plateau** State Chapter

The first leg of the competition commenced on Thursday, 15th February 2024, and featured six (6) Girls Senior Secondary Schools, one participant each chosen from the four (4) States, except Lagos state, which was held on 22nd February 2024. The winners from the first

2024 SWIT NATIONAL SCHOOLS DEBATE



2024 SWIT NATIONAL SCHOOLS DEBATE



2024 SWIT NATIONAL SCHOOLS DEBATE



round included:

- Bayelsa:** Opposing - *Agregade Miedou* from Belary Schools, Tombia, Yenegoa
Proposing - *Rueben Ruth Ayibatari*, from Comm. Sec Sch. Akenfa
- Cross River:** Opposing - *Chimaijem Ogwuegbu* from FGGS Calabar
Proposing - *Obianuju Wilson Okereke* from GSS Big Qua Town
- Lagos:** Opposing - *Ugorji Favour* from New Era GSSS, Surulere
Proposing - *Sarah Kalejaye* from CMS SGGS Bariga
- Plateau** Opposing - *Ezekiel Faith* from St. Paul's Academy, Plateau
Proposing - *Philomena Jonathan Dakup* from GMS Shandam

The Coordinators, Tonye Buseri (ACTI), Dr. Obal Usang (ACTI), Sandra Momah (FCTI), and Hajia Maidambe Halimatu Sadiya (FCTI) of Bayelsa, Cross River, Lagos, and Plateau, respectively, with their Tax Education Committee members mobilized financial support and other logistics and delivered on the hosting mandate.



The finals of the National Schools Tax Debate held on Friday 15th March, 2024 virtually and featured female students from Bayelsa, Cross Rivers, Lagos and Plateau States Chapters. Four (4) students argued For while 4 argued Against

Finally, three (3) winners emerged as follows:

- 1st position to **Agregade Miedou** of Belary Schools, Bayelsa State with a cash reward of N150,000, a Cup and crowned the 2024 SWIT Tax Ambassador with a Medal.
- 2nd position to **Chimaijem Ogwuegbu** of FGGC, Cross Rivers State with a cash award of N100,000 and a Cup
- 3rd position to **Ugorji Favour** of New Era GSSS, Surulere, Lagos with a cash reward of N50,000 and a Cup

Welcoming of 16th President to ATC 2024



Consolation Prizes of N20,000 each was given to 4th position- *Ezekiel Faith* (Plateau), 5th position: *Obianuju Wilson Okereke* (Cross River), 5th position, *Ayibatari Ruth Rueben* (Bayelsa) 6th position: *Sarah Kalejaye* (Lagos), 6th position *Philomena Jonathan Dakup* (Plateau).



The various Prizes were presented during the Maiden Tax Summit held at the NSE Building in Abuja on Tuesday 19th, March, 2024.

The overall winner named the SWIT Tax Ambassador, ***Agregade Miedou*** of Bellary Schools, Bayelsa State, was present in Abuja to receive her Prize.

As part of the benefits showered on her was from the President of CITN, Mr. Samuel Agbeluyi, mni (FCTI) who gave her sponsorship to attend the 2024 ATC at Abuja.

In conclusion, the 2024 Schools Tax Debate Competition was a huge success, arising from the collaborative efforts of the SWIT leadership and sundries. There is no doubt that the Program accorded maximum visibility to SWIT and CITN as it was widely publicized in the National

Welcoming of 16th President to ATC 2024





SWIT members at the Sporting Event during the 26th Annual Tax Conference in Abuja



SWIT National Chairperson, Mrs Bosede Ikhanoba, FCTI, displaying her medal won during the egg and spoon race event at the ATC Sporting activitie

2ND DISTINGUISHED PERSONALITY LECTURE IN HONOUR OF SWIT VISIONEER AND LIFE PATRON - MRS ADEBIMPE BALOGUN, FCTI



2ND

DISTINGUISHED PERSONALITY

LECTURE IN HONOUR OF SWIT VISIONEER & LIFE PATRON AND ANNUAL SEMINAR 2024

The 2nd Distinguished Personality Lecture in honour of Mrs. Adebimpe Balogun, FCTI; the 1st female and 5th past president of the Chartered Institute of Taxation of Nigeria, (CITN) and SWIT Life Patron held on Monday, 13th May 2024, at the Nigerian Society of Engineers (NSE) Conference Hall Abuja, Nigeria. The theme of the lecture was **Zero Income Tax: A Case for Social Responsibility Taxation.**

ATTENDANCE

The event held hybrid (physical and virtual) and was declared opened by the 16th President and Chairman of Council of the Chartered Institute of Taxation of Nigeria (CITN), Mr Samuel Olushola Agbeluyi, mni, FCTI.

The Special Guest of Honour was Hon Femi Gbajabiamila The Chief of Staff to the President of the Federal Republic of Nigeria and was ably represented by Mr. Dubem Moghalu, the Senior Special Assistant for Planning and Research and he delivered the keynote address.

The Chairman of the Session was Hon. Justice Benedict B. Kanyip, PhD, OFR; the Presiding Judge of the Industrial Court of Appeal.

The number of participants at the 2nd Distinguished Personality Lecture and the SWIT 2024 Annual Seminar was two hundred and sixty six (266) for physical and thirty for (30) virtual.

The session had two parts in which the paper on the topic Zero Income Tax: A Case for Social Responsibility Taxation for the 2nd distinguished personality lecture was delivered by Mrs. Adebimpe Balogun, FCTI, the honoree.

The session was moderated by CITN Past President, Prince Rasaq Adekunle Quadri, FCTI while the discussants were Prof.

Teju Somorin, FCTI, a CITN Past President and Tax Expert; Prof Abiola Sanni (SAN) Ph.D, FCTI, who is a Professor of Taxation and Fiscal Matters at the University of Lagos and Mrs Esiri Agbeyi a Tax Partner with PricewaterhouseCoopers (PwC).

The 2nd paper on SWIT 2024 Annual Seminar : **Exploring Alternative Approches to Achieving Sustainable Tax Compliance in Nigeria** was delivered by Prof. Ugwudioha Mattias Ofili, Ph.D,ACTI.

Other Dignitaries at the event some of whom gave goodwill messages were:

The Vice President, CITN Mr Innocent C. Ohagwa, FCTI

- *The Deputy Vice President, CITN Mr Simon Kato, FCTI*
- *Past Presidents: Alhaji Kamoru Adigun and Dame Gladys Simplice, FCTI.*
- *The Acting Registrar/CE, CITN Mrs Afolake Oso, FCTI*
- *The former Executive Chairman, FIRS Dr Ifueko M. Omoigui Okauru, MFR, FCA, FCTI, represented by Ms Fehintola Samuel (Chief Compliance Officer, CP Plc.)*
- *The Executive Chairman - Mr Haruna Abdullahi, FCTI - represented by Mrs Chinwe Ndu (Director, Tax Administration*
- *The Director- General Women Chamber of Commerce Industry Mines and Agriculture (WCCIMA), Weyinmi Eribo*
- *Mrs Olubanke Akanni, FCTI; Director Risk Management department of FIRS*

During each of the proceedings, Eminent scholars, Policymakers of Government, Tax Experts and other professionals technocrats drawn from various sectors made presentations.

At the end of deliberations, the following observations and recommendations were made:

For the Government

- Urgent need to address the economic struggles of low and middle-income Nigerians and bridge the gap of inequality

and strengthen the social contract.

- Look at the indices that point to high inflation and sluggish growth
- Address issues of governance and diversity which complicate citizen-government relations
- Consider social responsibility taxation which offers a solution by promoting corporate accountability and funding social welfare programs.
- Consider tax holiday for some categories of persons within certain income bracket
- With careful planning, Nigeria can leverage social responsibility taxation to address socioeconomic challenges and foster inclusive development, strengthening the social contract and promoting positive socio-economic outcomes.

The two events were adjudged successful in terms of attendance and calibre of Resource Persons and paper presentation.

Photospeak at the event





Mrs Adebimpe Balogun, FCTI
was decorated by Past CITN President
Prof Teju Somorin as Recipient
of the 2nd Distinguished Personality Award





Prof. Teju Somorin receives a plaque in appreciation of her participation at the Distinguished Personality Lecture.

MRS ADEBIMPE BALOGUN, FCTI

1st Femele & 5th Past President of CITN and SWIT Life Patron



Honoree of the 2nd SWIT
Distinguished Personality Lecture

TOPIC: ZERO INCOME TAX: A case
for Social Responsibility Taxation

Society of Women In Taxation

2nd Distinguished Personality Lecture Series

In honor of

Mrs Adebimpe A Balogun

1st Female and Fih President of the Chartered Institute of Taxation of Nigeria
Zero Income Tax A Case For Social Responsibility Taxation May 13, 2024

Introduction

In Nigeria, high inflation and slow economic growth strain low and middle-income earners, diminishing their purchasing power and pushing many into poverty. The informal sector suffers from limited job opportunities and stagnant wages, exacerbating economic disparities. Trust in the government is eroded by corruption and inefficiency, while diversity complicates citizenship dynamics. Social responsibility taxation emerges as a potential solution to promote corporate accountability and fund social welfare programs, but faces challenges in implementation. This analysis explores the Nigerian economy's current state, assesses the social contract, proposes a Zero Income Tax for Low and medium Income earners, and considers the role of social responsibility taxation in addressing socio-economic challenges, proposing a roadmap for policy development and implementation.

State of The Nigerian Economy.

The Nigerian economy is grappling with high inflation and sluggish growth, posing significant challenges for low and middle-income earners. Inflation has soared to a 24-year high, surpassing 31% in February 2024, severely diminishing purchasing power and exacerbating poverty levels. (World Bank 2023) The situation is compounded by stagnant wages, particularly affecting those in the informal sector, where job opportunities dwindle amid economic downturns. Consequently, essential services like education and healthcare suffer, placing additional strain on vulnerable communities. Moreover, the erosion of savings and the burden of high-interest debt further exacerbate the financial hardship for many. This economic landscape threatens the stability of the middle class, potentially leading to its contraction. The government's response, including reforms to curb inflation, will be pivotal in mitigating the adverse effects on low and middle-income Nigerians and fostering sustainable economic recovery.

Assessing the State of Social Contract in Nigeria today.

The social contract is a political theory that originated during the Enlightenment period and has been elaborated upon by various philosophers, including Thomas Hobbes, John Locke, and Jean-Jacques Rousseau

In Nigeria, the social contract—anchored in citizens' rights and responsibilities and government obligations—is strained by governance failures, ethnic and religious tensions, economic inequalities, security threats, and limitations on civil society. Corruption and inefficiency erode trust in the government, while diverse identities sometimes overshadow national unity. Economic disparities, with over 40% living below the national poverty line and 63% experiencing multidimensional poverty, exacerbate the challenge (World Bank 2024). Security issues further impede the government's ability to fulfill its obligations. Despite these hurdles, civil society and active citizenship strive to uphold accountability and good governance. Strengthening Nigeria's

social contract necessitates addressing governance deficiencies, promoting inclusivity, and tackling socioeconomic disparities. Social inequality is a pressing issue in Nigeria, where economic growth often benefits the affluent more than the poor. Redistributive policies, such as progressive taxation and investment in education, are essential for narrowing the gap between rich and poor. Social Responsibility Taxation (SRT) offers a promising avenue for encouraging corporate social responsibility and redistributing wealth. However, its success depends on overcoming challenges like corruption, measurement complexities, and administrative burdens.



Fig 1. The Floang Slum in Lagos (YouTube 2019)

Zero Income Tax as an Instrument for Change

A Zero-income tax regime refers to a tax system in which individuals or households are not required to pay taxes on their income. Instead of taxing personal income, governments may rely on other sources of revenue such as consumption taxes, property taxes, corporate taxes, or other forms of taxation. The idea being proposed is for State Governments to consider a Tax holiday for the low and middle-income population of the State to use in alleviating the impact of the current economy on them. This will be a more direct redistribution of tax income collected from the rich.

It also ensures that the Cash distribution being provided by Government is replaced by tax holiday and it gets to only those who need it. It will only also be felt by those who were bearing unnecessary burden of Taxation. There is a need to determine how much tax revenue will be lost and a corresponding social infrastructure is provided through CSR or SRT. That is Companies or Rich Individuals are encouraged to adopt a hospital or health Center, Public School Renovation, Public Water Supply, Road Repairs and Maintenance etc for tax breaks.

Marrying this policy with a well-planned Social Responsibility Taxation will definitely produce a more effective wealth redistribution and poverty alleviation. This tax holiday should be for a minimum of 10 years in the first instance.

Zero Income Tax in other Countries Table 1 (IMF report 2018)

Key Countries with Zero Income Tax Regime						
Names of Countries	Remarks	Ref. Year	GDP USD	tax on GDP %	Population 000	Oil Production 000
1 Nigeria	Relies on taxes exports and c	2023	390,002.00	3.60%	212,000.00	1,573,000.00
2 Bahrain	No income tax on personal income for citizens. Taxes foreign income in some cases. Nations with attractive tourist destinations generate revenue from tourism-related activities such as hotels, resorts, entertainment, and transportation services.	2023	44,994.00	7.80%	1,800.00	167,000.00
3 Bahamas	No income tax for residents, but there are wealth taxes and social security contributions. No income tax on personal income but has developed thriving financial sectors by offering favorable regulations, low or no taxes, and strict financial privacy laws. No income tax on personal income. Relies on other taxes like payroll tax and import duties. No income tax on personal income but has developed thriving financial sectors by offering favorable regulations, low or no taxes, and strict financial privacy laws. Taxes income from employment for most citizens, but not for those working in specific free zones.	2023	13,876.00	17.90%	393.00	
4 Brunei		2023	15,152.00	26%	437.00	100,000.00
5 Kuwait		2023	159,687.00	1.40%	4,793.00	2,644,000.00
6 Monaco	No income tax for residents, but there are wealth taxes and social security contributions. No income tax on personal income but has developed thriving financial sectors by offering favorable regulations, low or no taxes, and strict financial privacy laws.	2023	8,596.00		39.00	
7 Cayman Islands	No income tax on personal income. Relies on other taxes like payroll tax and import duties.	2023	5,809.00		67.00	
8 Bermuda	No income tax on personal income but has developed thriving financial sectors by offering favorable regulations, low or no taxes, and strict financial privacy laws.	2023	7,231.00		62.00	
9 Panama	Taxes income from employment for most citizens, but not for those working in specific free zones.	2023	82,348.00	14.70%		
10 UAE	Taxes foreign income in some	2023	509,179.00	9.20%	3,600.00	3,300,000.00
11 Saudi Arabia	Oil Rich Nation	2023	1,069,437.00	3.40%	35,000.00	8,950,000.00
12 Oman	Oil Rich Nation	2023	108,282.00	4.20%	5,200.00	1,040,000.00
13 Qatar	Oil Rich Nation	2023	235,500.00	4.90%	2,800.00	1,322,000.00

The concept of Zero Income Tax is not new in the world. While implementing a Zero Income Tax regime can be challenging and may not be feasible for all countries, there are examples of non-oil countries that have successfully adopted such tax policies. Here are a few examples:

Bahrain: Bahrain is a small island country in the Middle East with a diversified economy. It implemented a Zero Income Tax regime to attract foreign investment and spur economic growth. The absence of personal income tax has made Bahrain an attractive destination for expatriates and businesses. Instead, the government relies on revenue from other sources such as corporate taxes, value-added tax (VAT), and fees for services.

The Bahamas: The Bahamas is a Caribbean country known for its tourism and financial services sectors. It has a Zero Income Tax regime for residents, which has contributed to its appeal as a tax haven. Instead of income tax, the government generates revenue from other sources such as import duties, property taxes, and fees associated with financial services.

Brunei: Brunei is a small Southeast Asian country with a wealthy economy largely dependent on oil and gas exports. However, it also has a Zero Income Tax regime for its residents. The government of Brunei relies heavily on revenue from oil and gas exports to fund its budget and provide public services. As a result, the absence of income tax contributes to Brunei's attractiveness as a place to live and work.

The Cayman Islands: The Cayman Islands, a British Overseas Territory in the Caribbean, is well-known for its Zero Income Tax regime. It has become a major offshore financial center, attracting businesses and individuals seeking tax advantages. Instead of income tax, the Cayman Islands government generates revenue from other sources such as indirect taxes, import duties, and fees associated with financial services.

These four examples demonstrate that implementing a Zero Income Tax regime is feasible for certain countries, particularly those with alternative revenue streams such as tourism, financial services, or natural resource exports. All of these alternate revenue streams are available in Nigeria as well. However, it's important to note that the success of such tax policies depends on various factors including the country's economic structure, revenue needs, and governance capacity. Additionally, while Zero Income Tax regimes may attract investment and spur economic activity, they also raise questions about equity and sustainability, particularly in terms of funding public services and addressing income inequality and this is why A Social Responsibility Taxation comes in

Challenges of Implementing a Zero Income Tax in Nigeria

Implementing a zero-income tax policy in a country as large and diverse as Nigeria, with a population exceeding 200 million and facing complex economic and social challenges, would present several significant drawbacks. Most of these may not necessarily be applicable in Nigeria.

1. **Reduced Government Revenue:** Income tax is a major source of revenue for most governments. Eliminating it in a country like Nigeria, which already struggles with funding for public services, could exacerbate financial shortages, limiting the government's ability to fund healthcare, education, infrastructure, and other critical services.

2. **Increased Reliance on Other Taxes:** To compensate for the loss of income tax revenue, the government would likely want to increase other forms of taxation, such as value-added tax (VAT), customs duties, or excise taxes. This could place a disproportionate burden on lower-income individuals, who spend a higher proportion of their income on taxed goods and services.

3. **Potential for Economic Instability:** Without stable and predictable income tax revenue, a country like Nigeria could face greater economic volatility. Reliance on less stable revenue sources like oil exports (which are highly susceptible to global price fluctuations) could lead to budget deficits and economic instability.

4. **Difficulty in Implementing and Enforcing Alternative Tax Measures:** Increasing other forms of taxation to compensate for the lack of income tax revenue could be challenging to implement and enforce. This could lead to higher evasion rates and less efficient tax collection. I am not advocating for this, just looking at providing some much needed succour to those who are seriously impacted by the current economic downturn

5. **Impact on Foreign Investment:** While zero income tax might attract foreign investment, it could also lead to volatility if these investments are primarily in sectors that do not generate stable, long-term employment or sustainable growth (e.g., speculative real estate investments).

6. **Reduced Public Services and Infrastructure Development:** With reduced fiscal capacity, the development of critical infrastructure and public services might be compromised, affecting overall economic development and quality of life.

While eliminating income tax might seem attractive for increasing disposable income and potentially stimulating economic growth, for a large, developing country like Nigeria, the drawbacks may likely outweigh the benefits, if not properly implemented particularly in terms of equity, revenue generation, and sustainability of public services.

The emphasis is however, on redistribution of Income by not taxing the poor and middle income citizens and engaging the Companies as well as the rich individuals under a beer planned and more effective Social Responsibility Taxation.

Using Lagos State as a Model

Lagos State has significantly increased its minimum wage in recent years, rising from approximately ₦19,000 to over ₦62,000. New hires in the Lagos State Government public service can expect to earn between ₦62,000 and ₦82,096 per month (Grade Level 1) aerie taxes, excluding allowances.

Grade level 01: ₦62,000 – ₦82,096	Grade level 09: ₦195,000 – ₦290,000
Grade level 02: ₦63,000 – ₦90,000	Grade level 10: ₦229,000 – ₦333,000
Grade level 03: ₦65,000 – ₦97,000	Grade level 11: ₦265,000 – ₦380,000
Grade level 04: ₦68,000 – ₦106,000	Grade level 12: ₦294,000 – ₦418,000
Grade level 05: ₦77,000 – ₦123,000	Grade level 13: ₦326,000 – ₦438,000
Grade level 06: ₦95,000 – ₦150,000	Grade level 14: ₦361,000 – ₦503,000
Grade level 07: ₦127,000 – ₦195,000	Grade level 15: ₦399,000 – ₦567,000
Grade level 08: ₦165,000 – ₦245,000	Grade level 16: ₦444,011 – ₦640,000

The employees of Lagos State are not only remunerated on a salary structure. They are also compensated with other benefits and welfare packages like paid me off, meal subsidies, transportaon, ulity, entertainment, etc. In Lagos, civil officials receive an allowance equal to 25% of their annual wage. (Ganiyu, 2023)

(Tax Collecon Data from LSIRS, 2023) Fig 2

S/N	GRADE LEVEL	ANNUAL TAX (₦)	% OF TOTAL PAYE BY GRADE LEVEL
1	GL01	1,811,272.59	0.01%
2	GL02	18,350,582.69	0.09%
3	GL03	23,938,845.57	0.11%
4	GL04	124,426,390.39	0.58%
5	GL05	25,265,284.32	0.12%
6	GL06	51,538,911.62	0.24%
7	GL07	1,395,408,082.50	6.50%
8	GL08	1,035,717,182.10	4.83%
9	GL09	1,080,155,789.00	5.04%
10	GL10	1,426,606,908.80	6.65%
11	GL11	1,936,720,040.80	9.03%
12	GL12	1,651,350,964.02	7.70%
13	GL13	2,614,202,444.90	12.19%
14	GL14	2,401,443,733.10	11.19%
15	GL15	3,168,905,661.14	14.77%
16	GL17	4,088,865,527.40	19.06%
17	Public/Political Appointees	407,107,256.90	1.90%
TOTAL		21,451,814,877.84	100%

	2022	2023	related %	Grade 8 and below
Total PAYE (Data Supplied) A		444,732,776,477.88		
Public Sector PAYE (Data supplied) B	See LSIRS table	21,451,814,877.84	12.48%	2,677,186,496.75
Private Sector PAYE (Derived) C = A-B		423,280,961,600.04	12.48%	52,825,464,007.69
Direct Tax Formal sector (Data Supplied) D		30,844,797,983.89	1.261%	388,952,902.58
Direct Tax Informal (Derived) E = (B+C+D)		202,550,207,362.81	1.261%	2,553,273,621.00
Total tax (Data supplied) E		678,127,781,824.58		
Total Tax to be waived				58,444,877,028.02
Total IGR	659,780,000,000.00	678,127,781,824.58		
Share of FAAC from Federal Government	233,100,000,000.00	371,390,000,000.00		
Total Revenue generated	892,880,000,000.00	1,049,517,781,824.58		0.056

Fig 3 Deriving esmated value of taxes to be waived using 2023 figures of IGR

- **Monitoring and evaluation:** Monitor the effectiveness of the program and make adjustments as needed.
- **Collaboration:** Encourage collaboration between corporations, NGOs, and government agencies to ensure projects are well-coordinated and address critical needs.: Redistribution

Redistribution of Income and Reducing Social Inequality

Nigeria's history of corruption poses a significant obstacle to effective SRT implementation. Without strong oversight, companies may exploit loopholes or engage in superficial CSR activities to qualify for tax breaks. Clear criteria and independent verification are crucial for ensuring genuine social impact. Additionally, the government must invest in building administrative capacity to implement and monitor SRT effectively.

Despite these challenges, SRT offers several potential benefits. It can incentivize companies to invest in critical areas like education and healthcare, leading to positive social and environmental impacts. Moreover, engaging in CSR can enhance companies' reputations and attract more customers and investors. While offering tax breaks, a well-designed SRT program could also stimulate economic activity and indirectly increase government revenue.

To ensure the viability of SRT in Nigeria, several factors must be considered. Firstly, the economic context, characterized by poverty and inequality, underscores the need for additional revenue to address social welfare issues. Secondly, reforms to the tax system are necessary to enhance efficiency, compliance, and transparency. Thirdly, public perception and acceptance are vital, requiring extensive education and consultation to garner support. Additionally, engaging with corporations and high-income individuals is essential to strike a balance between encouraging responsibility and fostering economic growth.

Moreover, Nigeria must establish robust legal and regulatory frameworks to govern SRT effectively, with clear guidelines on tax obligations and fund utilization. Monitoring mechanisms are crucial for ensuring compliance and evaluating the impact of funded programs. Learning from international best practices can provide valuable insights for optimizing SRT's effectiveness in Nigeria.

In summary, while SRT holds promise for addressing social inequality in Nigeria, its successful implementation requires overcoming challenges related to corruption, measurement complexities, and administrative capacity. By addressing these obstacles and leveraging the potential benefits of SRT, Nigeria can advance towards a more equitable and prosperous society.

Making Sense of the Proposal

From the above analysis, all Lagos State taxpayers earning up to and including N245,000 per month and below approximately N3m a year, should be exempted from paying Personal Income Taxes for a specified No of years. Fig 3 shows that the State will loose about N58b from waived taxes using 2023 figures. This amount of waived taxes and more should then be appropriated from Corporate bodies and/or wealthy individuals under a well-managed Social Responsibility Taxation Program. This should be designed to save the State Government at least that amount of N58b in Capital expenditure.

So the resulting dynamics will be: Waived Taxes = Saved Capital Expenditure

Benefits of the Proposal

Increased disposable income for citizens: By waiving taxes for low and middle income earners, the government puts more money directly in their pockets. This can lead to increased consumer spending which can stimulate the economy and potentially benefit businesses in the state. Of course citizens who were hitherto not paying taxes have no direct benefits as this is a direct impact on taxes payable. You will have to be in the tax net of a Government State or Federal to enjoy the benefit.

Improved corporate image: Corporations that take part in social responsibility projects can improve their public image and gain goodwill from the community they have chosen to serve. This can lead to increased customer loyalty and brand recognition.

Addressing social needs: The tax breaks for corporations should be ed to specific social responsibility projects that address the needs of the citizens, such as infrastructure development, education initiatives, or poverty reduction programs. This could lead to a more positive social impact for a State ie Lagos as the model State. Effect of loss of Revenue from Tax breaks on Corporate bodies is only felt by the Federal Government.

Possible drawbacks

Focus on short-term projects: Corporations might prioritize short-term projects with high visibility over long-term sustainable initiatives. On the other hand this might not really be a drawback as annual capital projects being implemented under SRT program will help the State Government to be far reaching with infrastructural developments in the Stat.

- **Difficulties in measuring impact:** It might be challenging to measure the actual social impact of the corporate social responsibility projects.

.This approach could be effective in encouraging corporate social responsibility projects in Lagos. However, careful planning and implementation are necessary to ensure it achieves the desired social and economic outcomes. The Government might consider:

- **Setting clear guidelines:** Clearly define the types of social responsibility projects that qualify for tax breaks and establish metrics to measure their impact.



Fig 2 Culled from YouTube (Steven Ndukwu 2024) The Rich Vs The Poor

Existing Social Responsibility Taxation in Nigeria

In Nigeria, social responsibility taxation refers to the imposition of taxes or levies on certain goods, services, or activities with the aim of promoting social welfare, environmental sustainability, or community development. Some types of social responsibility taxation existing currently in Nigeria include:

- **Environmental Taxes:** These are taxes levied on activities or products that have adverse environmental impacts, such as pollution or resource depletion. Examples include taxes on carbon emissions, plastic bags, or hazardous waste disposal.
- **Health-related Taxes:** These taxes target goods or activities that have negative health consequences, such as tobacco, alcohol, or sugary beverages. They are intended to discourage consumption and generate revenue for healthcare programs.
- **Education Taxes:** Some jurisdictions impose taxes specifically earmarked for education funding. These taxes may apply to certain industries or transactions and are used to support public schools, scholarships, or other educational initiatives. The public fund established for this purpose is the TETFund.
- **Community Development Levies:** These are taxes or levies imposed on businesses or individuals operating in specific areas to fund community development projects or infrastructure improvements. They are open implemented in regions with significant natural resource extraction or industrial activities. An example is the recently legislated Petroleum Industry Act

- Corporate Social Responsibility (CSR) Taxes: While not explicitly taxation, some countries encourage or require corporations to allocate a portion of their profits towards social or environmental initiatives through CSR programs. Failure to comply may result in financial penalties or other sanctions. In 2021, the Petroleum Industry Act (PIA) section 240 introduced a 3% of IOCs operating Expenses (OPEX) for this purpose. The question is how much of this has been employed or used for the development of the Communities, deployed to provide employment, create relevant infrastructure, social welfare for the people etc This is the 3rd year of this legislature but not much can be said to have been done with the fund set aside by these IOCs.

Zero Income Tax – A Case for Social Responsibility Taxation 10

While social responsibility taxation could contribute to addressing Nigeria's social welfare needs, its success depends on comprehensive reforms, public engagement, corporate cooperation, effective governance, and learning from global experiences. With careful planning and implementation, social responsibility taxation has the potential to make a positive impact on Nigeria's socio-economic development. So perhaps when Government is incentivised to waive collecting revenue from the low and middle income group of its citizens the will to ensure that SRT or CSR is made to be effective will result. Do I get an AMEN!!!

Roadmap to Social Responsibility Taxation in Nigeria

Current Situation:

- Low tax compliance and revenue collection in Nigeria.
- Existing CSR efforts by companies may lack transparency and focus.

Goals:

- Encourage increased social responsibility efforts by businesses.
- Generate additional tax revenue for SD development programs.
- Improve transparency and accountability in CSR activities.

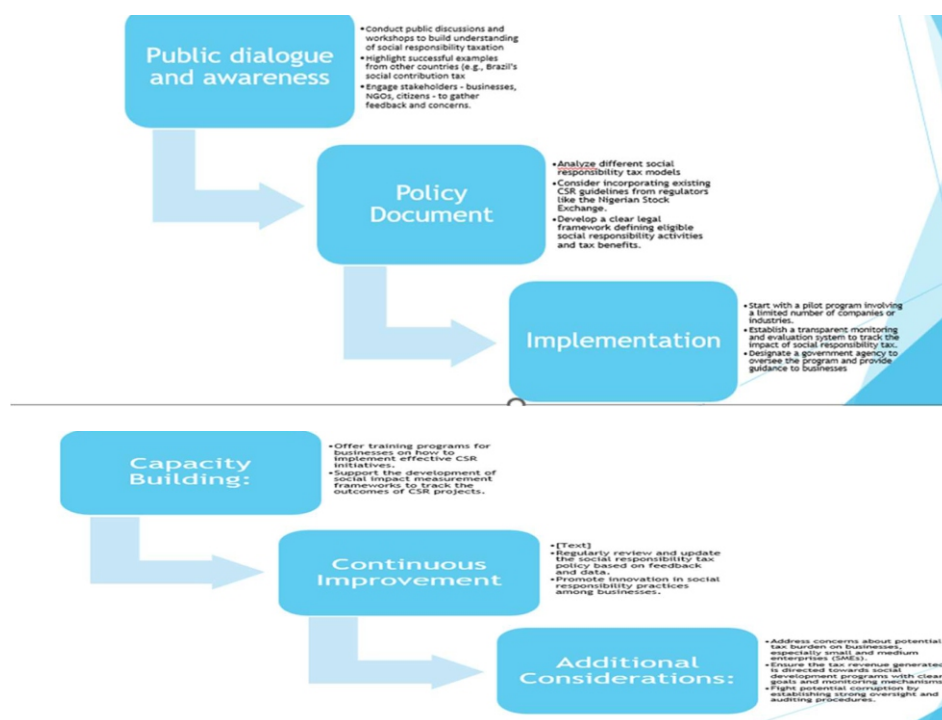


Fig 4

Roadmap Steps as indicated in Fig 4 above:

- Public Dialogue and Awareness:
- Conduct public discussions and workshops to build understanding of social responsibility taxation.
- Highlight successful examples from other countries (e.g., Brazil's social contribution tax).
- Engage stakeholders - businesses, NGOs, citizens - to gather feedback and concerns.

Policy Development:

- Analyze different social responsibility tax models (e.g., levy on profits, tax breaks for verified CSR spending).
- Consider incorporating existing CSR guidelines from regulators like the Nigerian Stock Exchange.
- Develop a clear legal framework defining eligible social responsibility activities and tax benefits.

Implementation:

- Start with a pilot program involving a limited number of companies or industries.
- Establish a transparent monitoring and evaluation system to track the impact of social responsibility tax.
- Designate a government agency to oversee the program and provide guidance to businesses.

Capacity Building:

- Offer training programs for businesses on how to implement effective CSR initiatives.
- Support the development of social impact measurement frameworks to track the outcomes of CSR projects.

Continuous Improvement:

- Regularly review and update the social responsibility tax policy based on feedback and data.
- Promote innovation in social responsibility practices among businesses.

Additional Considerations:

- Address concerns about potential tax burden on businesses, especially small and medium enterprises (SMEs).
- Ensure the tax revenue generated is directed towards social development programs with clear goals and monitoring mechanisms.
- Fight potential corruption by establishing strong oversight and auditing procedures.

Possible Benefits:

- Increased funding for education, healthcare, and infrastructure development.
- Improved corporate social responsibility practices in Nigeria.
- Enhanced tax compliance and government revenue.

This roadmap is a starting point for discussion. The specific details of a social responsibility tax system in Nigeria will need to be carefully considered and tailored to the country's unique context.

Conclusion

The economic struggles of low and middle-income Nigerians highlight the need to address inequality and strengthen the social contract. High inflation and sluggish growth exacerbate disparities, while governance issues and diversity complicate citizen-government relations. Social responsibility taxation offers a solution by promoting corporate accountability and funding social welfare programs, but faces challenges in implementation. A proposed tax holiday for these income brackets, alongside a structured social responsibility taxation framework, could enhance wealth redistribution. Reforms, public engagement, corporate cooperation, and governance improvements are crucial. With careful planning, Nigeria can leverage social responsibility taxation to address socioeconomic challenges and foster inclusive development, strengthening the social contract and promoting positive socio-economic outcomes.

Limitations

While Lagos State serves as a model with its established salary structures and tax collection data, it's important to acknowledge that this approach may require adjustments for implementation in other Nigerian states. This paper recognizes the limitations of generalizing from one state's experience to the entire country.

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SOCIETY OF WOMEN IN TAXATION

2024 ANNUAL SEMINAR

TOPIC

**EXPLORING ALTERNATIVE APPROACHES TO ACHIEVING
SUSTAINABLE TAX COMPLIANCE IN NIGERIA**



Mr Samuel Olushola Agbeluyi, mni, FCTI
16th President & Chairman
of Council, CITN



Prof Ugwudioha Mattias Ofili, Ph.D, FCMA, ACTI
Professor of Accounting & Forensic

Paper Presenter



Sandra Momah, FCTI
Coordinator, SWIT Lagos State Chapter

Moderator



Mrs Bosede F. Ikhano, FCTI
National Chairperson



Dr. Abdulrauf Aliyu
Snr Policy Advisor, ACTG)

Discussant



Dr Nguumbur Lovette Ononuga, FCTI
Director, Tax Payer Services, FIRS

Discussant



Dr Caroline Ndubuisi, FCTI
National Vice Chairperson
Chair, Planning Committee

Date:
Monday, 13th May 2024
Time:
08:30am. prompt

Venue:
Nigerian Society of Engineers
(NSE) Hall, CBD Off Labour House Road,
Abuja - FCT Abuja

Registration Link:

<https://bit.ly/2024switseminar>



SESSION 2:

2024 ANNUAL SEMINAR

Topic:

EXPLORING ALTERNATIVE APPROACHES TO ACHIEVING SUSTAINABLE TAX COMPLIANCE IN NIGERIA

The paper presenter was Prof Ugwudioha Mathias Ofili, CNA, ACTI (Professor of Accounting and Forensic). The discussants of the paper were Dr Nguumbur Lovette Ononuga, FCTI (Director, Tax Payer Services, FIRS) and Dr Abdulrauf Aliyu (Senior Policy Advisor, ACTG) while the session was moderated by Sandra Momah, FCTI (Coordinator, SWIT Lagos State Chapter.)

At the end of deliberations, participants made the following observations and recommendations:

There should be proper segmentation and research of SMEs, friendly tax and more training.

Tax policies should not be designed without the involvement of the tax payers

Data is very important in the business of revenue generation, therefore tax Authorities that are data driven are the key in the future. Compliance starts with filing and that helps with data generation.

More attention should be paid to compliance than on the payment, to drive more revenue.

Tax reports should be published regularly

That tax payers' education and strategy should be improved and FIRS has started by using virtual meeting in educating

Training of FIRS Staff and ensuring that they are customer centric

The Finance Act has also played a major role in the tax review and understanding as well as the Tax-Promax.

The major challenges here include the lack of political will to implement favorable changes and delay in the harmonization of tax system by JTB

SWIT National

Photo News

SWIT AGM & INVESTITURE OF COORDINATORS & INAUGURATION OF TARABA AND NIGER STATES CHAPTERS



Investiture of the Niger State Chapter Coordinator Barr Mariam Kolo, FCTI



Investiture of the Taraba State Chapter Coordinator Mrs. Dorathy Emmanuel, FCTI



**Cutting of Cake in celebration of the Honoree Mrs Balogun
(move this up to Distinguished personality page)**









SWIT NATIONAL

NEWLY APPOINTED REGISTRAR/CHIEF EXECUTIVE



THE CHARTERED INSTITUTE
OF TAXATION OF NIGERIA
(Chartered by Act No. 76 of 1992)

**MEET OUR
NEWLY APPOINTED
REGISTRAR/
CHIEF EXECUTIVE**



MRS. AFOLAKE OSO, LL.B, B.L, LL.M, FCTI
REGISTRAR/ CHIEF EXECUTIVE

CITN... Developing the Tax Profession





SOCIETY OF WOMEN IN TAXATION

**CONGRATULATIONS TO A
WORTHY SWIT AMBASSADOR**

Mrs Afolake OSO, LL.B, BL, LL.M, FCTI
1ST FEMALE REGISTRAR/CE OF CITN

We are extremely pleased to congratulate you on your appointment as a substantive Registrar/CE of our great Institute. It is an appointment you truly deserve and have earned. It is an indication that with tremendous hardwork, determination and commitment, women can achieve their dreams in all spheres of life.

We are super proud of your previous roles and achievement in the Institute governance structure and therefore confident that under your renewed mandate, the Office of the Registrar/CE would be further strengthened to actualize its noble objectives and wish you continued success in the tasks ahead. May this new position bring you many rewarding experiences.

congratulations!

We hereby pledge our continuous support.



FROM: THE NATIONAL EXCO & MEMBERS OF SWIT



SWIT NATIONAL

ACTIVITIES PHOTOSPEAK



**At the traditional wedding ceremony of
DVC(Dr Odunayo Ani) daughter**





Dr Udeh's son weds his heartrob

Courtesy Visit to Grant Thornton

The Society of Women in Taxation (SWIT) paid a courtesy visit to Grant Thornton's Management and Staff on 23 April 2024.

The SWIT Lagos Coordinator, Mrs. Sandra Momah, during the visit, elaborated on the goals of establishing SWIT. Creation of an inclusive and empathetic place where women would be psychologically safe to be themselves, Empower women in the field of Taxation, Provide a platform for professional development, advocacy and networking, Give equal opportunity to women in Taxation to contribute to Economic development of our Nation, Foster developmental projects through

the initiative program.

She further outlined the purpose of the visit to the firm to exploit opportunities to share experiences and exchange ideas, to enhance ways in which there can be collaboration for the mutual benefit of the firm and SWIT, to improve the combined efforts of the firm and SWIT for an impactful initiative program in giving back to the society, to acquaint the firm about SWIT past and upcoming events used in shaping the face of Taxation such as taxation workshops, career talk in schools, secondary school debates, Primary schools Quizzes, a Networking event in form of symposium and conferences, Taxpayers outreach, to solicit for the firm's female staff to join SWIT,



SWIT Lagos State Chapter



to encourage presentation in Taxation topics at SWIT bi-monthly meeting technical sessions, to request for the firm's sponsorship of SWIT program being an NGO.

The MP/CEO, Dr. (Mrs) Ngozi Ogwo, promised that henceforth, they would be having intensive input in the Tax realm as a result of SWIT Lagos Chapter visits to their office. The following areas were outlined;

挡 Bring on board SWIT as many of their CITN female members as possible. This is activated with Miss Susan

Odunitan's appointment and decoration as the firm's SWIT Ambassador.

挡 Support of SWIT activities such as Catch Them Young through Schools Debate and Quizzes

挡 Placement of advert in SWIT program brochure

挡 Registration of their female staff for SWIT Conferences

SWIT LAGOS STATE CHAPTER

Present Gift to

Third Place Winner of the SWIT National Schools Debate

As a follow-up to the National Schools Debate, in which the representatives from a Lagos State School clinched the third position after a keenly contested debate, the representative of SWIT Lagos presented the cash gifts and award to the winner of the third-place position,



Ugorji Favour, at a special school assembly in her honour at her school, New Era Girls Senior Secondary School.

SWIT OGUN STATE CHAPTER

Begins the Year with Capacity Building for Members

The Ogun State Chapter of Society of Women In Taxation (SWIT), under the guidance of the State Coordinator, Mrs. Patience Oluwatoyin Olatunbosun, ACTI, kicked off the year with a pivotal seminar on the 17th of January,

2024. This seminar, a key component of our comprehensive action plan for 2024, was designed to enhance the professional capabilities of our members.

The IPC, Mrs. Oluyomi Aderonke



Dawodu FCTI, delivered a lecture on the Filing Of Annual Returns for both corporate bodies and Individuals.

As professionals, it's our duty to educate taxpayers on the importance and benefits of filing annual returns within the stipulated period. Failure to do so can result in significant penalties. For corporate bodies, the penalty is a staggering N500,000, while individuals face a penalty of N50,000. These penalties are in accordance with sec 81(2)(3)(4) of the Personal Income Tax Act 2021 (as amended). To illustrate the process, we used the Ogun State Internal Revenue Service as a case study, demonstrating how to file the returns using their website.

SWIT KWARA STATE CHAPTER

CELEBRATES INTERNATIONAL WOMEN'S DAY

In the spirit of the 2024 International Women's Day celebrations, SWIT Kwara, in collaboration with the Ghalib Chamber's Annual Walk Tagged: 'Keep Hope Alive', engaged in the walk to promote women's health and create awareness about SWIT among women in the state. We shared SWIT fliers as members walked through selected strategic routes in the state.



The walk commenced at the Kwara State Stadium Complex with Aerobics at 7am. Members then proceeded to walk through Saw-Mill, Geri Alimi, Asa Dam and finally Irewolede through Stadium Road back to the Stadium, covering a significant distance.

The walk helped SWIT Women increase their resilience and keep fit. It was indeed a long endurance walk, and most women finished it without giving up.

SWIT fliers were shared with women during the walk to increase SWIT visibility in the state and encourage more professionals to join, as there were many professional women from all walks of life at the event. The walk ended at about 10:30 a.m. the sponsor encouraged participants to continue exercising to stay healthy and alive.

BAYELSA STATE INVESTITURE REPORT

Activity Date: 20th July, 2024

Activity: Investiture/Inauguration of new executive members

Venue: Davem: Event Centre, Bayelsa State

The programme started about 11am and was both physical and virtual this was because there was National flight challenges which made it impossible for the National Chairperson and her vice Chairman to attend, The chairman of the occasion was the Chairman Board of Internal Revenue Bayelsa State Dr. Daniel Eniekezimene FCTI, other dignitaries present were the Accountant General Bayelsa State, Madam Tokoni Ifidi FCA, FCTI, Tax Controller Yenagoa Bayelsa State Dr. Alabota Imbasi FCTI and the State CITN branch chairman and other dignitaries were all present at the ceremony.

The event began with a welcoming address by Vice Coordinator Mrs Juliet Francis who doubled as the chairman of the Planning Committee.

The outgoing coordinator delivered a heartfelt keynote address reflecting on her tenure accomplishments and expressing gratitude to the cooperations and support from her Executives

There was also a paper presentation, Resource Person Mrs. Tonye Buseri FCA, FCTI. On the topic "The Important of Paying Tax and Its Benefits"

The National Chairperson administered the oath of office which was done virtually and the Accountant General of Bayelsa State, ordered by the National Chairperson with the Chairman CITN Yenagoa Chapter decorated the new Coordinator with the insignia.

Conclusion: The investiture/Inauguration of the new executives was a resounding success, marked by meticulous planning meaningful ceremonies and enthusiastic participation. The event not only celebrates the leadership transition but also set a positive tone for the association. With the new executive at the helm of affairs SWIT Bayelsa Chapter poises for continued growth and success.

UpSWIT! UpCITN



MRS TABOWEI PHILOMENA IFEM THE NEW COORDINATOR
BAYELSA CHAPTER



SWIT COORDINATOR MRS TABOWEI PHILOMENA IN A POSE WITH
THE SWIT TAX AMBASSADOR 2024 MISS MIEDON OGREGADE



SWEARING IN OF THE NEW COORDINATOR BY THE SWIT NATIONAL CHAIRPERSON MRS ABOSEDE IKHANOBA WHILE THE DECORATION WAS DONE BY THE ACCOUNTANT GENERAL AND DISTRICT CHAIRMAN OF YENEGOA CHAPTER



SWIT NEW EXECUTIVES TAKING THEIR OATH OF OFFICE

REPORT OF OSUN SWIT INVESTITURE HELD ON 3RD AUGUST 2024 AT TOP TREND CIVIC CENTRE, ILESA GARAGE, OSOGBO, OSUN STATE.

The Programme started by 11 am prompt with an opening prayer by Rev Dr S.B Farayola while the National Chairperson of **Dr. Bosede Ikhanoba** joined us online. Many guests, including Mrs Oluwatoyin Olatunbosun; Ogun SWIT Cordinator, were on the ground.

The outgoing State Coordinator: Mrs Titilayo Mary Olaleye gave her stewardship report on the activities carried out during her tenure such as

- Public enlightenment for market women
- Career talk on tax matters for students of Secondary Schools
- Visitation and donations to Correctional homes
- Health talk among members
- Visitation to Ante natal and Post natal in Osun General Hospital
- Interschool Debates
- Sensitization Programmes among Local Government Chairmen forum in the state

She appreciated every member for the support she received and pray for more

After this, the new Cordinator: Mrs Mary Oluwafunmilayo Aboderin was swore in as the 3rd State Coordinator. Her profile was read and after then, the National Chairperson: Dr Mrs Bosede Ikahnoba who has been waiting patiently on line was called upon for swearing in ceremony. She then delegate Dr Mrs Salawu who happens to be part of Osun Swit to Decorate her.

Mrs Mary Aboderin in her acceptance speech promised to serve the Association with love and integrity and seek further support from members both at home and abroad to make the association great.

Other Executive members were sworn in by the newly elected State coordinator. They all read the Oath of Office and signed the oath forms which was immediately collected by the secretary.

The ceremonial cake was cut by all Executives and the celebration concluded.

Report by the PRO

Adejumo T.R.



SWIT OSUN STATE CHAPTER

EXCO OF SWIT OSUN
STATE CHAPTER DURING
OATH TAKING ON 3RD
AUGUST, 2024



**MARY
OLUWAFUNMILAYO
ABODERIN, FCTI
COORDINATOR,
OSUN STATE
CHAPTER.**



**EXCO OF SWIT OSUN
STATE CHAPTER
DURING
OATH TAKING
ON 3RD
AUGUST, 2024**

SWIT INVESTITURE CROSS RIVER STATE CHAPTER



MRS. GLORY ROLAND DAVIES ACTI
COORDINATOR, CROSS RIVER STATE
CHAPTER HELD 8TH AUGUST, 2024

SWIT INVESTITURE CROSS RIVER STATE CHAPTER



SWIT INVESTITURE **AKWA IBOM STATE CHAPTER**

THE SOCIETY OF WOMEN IN TAXATION (SWIT) AKWA IBOM STATE CHAPTER REPORT ON THE INVESTITURE OF THE 2ND CHAPTER COORDINATOR, DCNS STELLA THOMAS EFFIONG, FCTI, FCNA

The investiture of the 2nd Chapter Coordinator of the Society of Women in Taxation (SWIT), Akwa Ibom State Chapter took place on Friday, 30th August 2024 at Uranus House, No. 36 Aka Itiam Street, Uyo. The event which was well attended, was Chaired by Mr. Michael Etefia, FCTI, FCA, the Managing Partner of Myke Etefia & Co.

Mrs. Uduakobong Ukpe, FCTI, the Chapter Vice Coordinator and Chairman of the Investiture Planning Committee, presented a welcome address.

Delivering his opening speech, The Chairman of the Occasion thanked SWIT for the recognition accorded him and expressed optimism that given Dcns. Stella Effiong's attainments and sterling qualities, the Chapter will experience remarkable growth and impact during her tenure. He acknowledged the solid foundation laid by the Pioneer Coordinator, Mrs. Idorenyin William noting that SWIT's presence has been felt not only in CITN, but in Akwa Ibom State. The Chairman pledged his support to the Chapter.

SWIT National Chairperson, Dr. (Mrs) Bosede F. Ikhanoba, FCTI, the host of the event, congratulated the Chapter Coordinator and members of the Exco on the successful transition and hosting of the investiture. She advised that provisions of the SWIT Constitution and Activity Plan should guide in execution of all Chapter programmes. Dr. Ikhanoba, FCTI commended the Pioneer Chapter Coordinator flying the SWIT flag conspicuously and wished her success in her future endeavours.

Investiture Lecture was delivered by Mrs. Linda Victor Akpan, ACA, ACTI on the topic: "The Role of Women in Promoting Sustainable Tax Culture in Akwa Ibom State".

In her Valedictory Speech, the Pioneer Chapter Coordinator, Dcns. Idorenyin William, FCTI thanked God for the opportunity to serve SWIT. She appreciated the first Chapter Exco and members for the cooperation, sacrifices and team work which accounted for the successes recorded. Mrs. William promised to support her successor to succeed and also encouraged members to be actively involved in all Chapter activities.

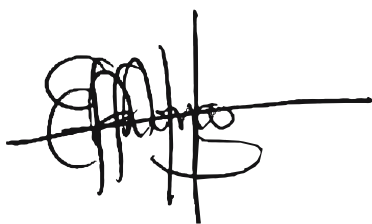
After Presentation and Citation of Mrs. Stella Effiong, FCTI, the 2nd SWIT Coordinator, Akwa Ibom Chapter, the National Chairperson of SWIT, Dr. (Mrs.) Bosede Ikhanoba, FCTI, performed the decoration and administered Oath of Office on her. Thereafter, Dcns. Stella Thomas Effiong gave her acceptance speech, in which she expressed gratitude to SWIT National Chairperson for her guidance, love and contributions to the Chapter. Mrs. Effiong went on to thank the Chairman and dignitaries at the event, her predecessor, family and members for making the event epochal and also for their support to the Chapter.

The 2nd Chapter Coordinator, Mrs. Stella Effiong, FCTI went further to perform her first official assignment of swearing in the 2024 - 2026 Chapter Executives, comprising the following:

Mrs. Uduakobong Etop Ukpe, FCTI	- Vice Coordinator
Mrs. Josephine Sunday Ebe, ACTI	- Deputy Vice Coordinator
Mrs. Ekemini Effiong, ACTI	- General Secretary
Mrs. Blessing Iberedem Offor, ACTI	- Assistant General Secretary
Esther Ekopimoh David, ACTI	- Treasurer
Mrs. Ito Augustine Akpan, ACTI	- Financial Secretary
Mrs. Mfonobong Imaikop Etuk, ACTI	- Social & Welfare Secretary
Ms. Kufre Etim Jacob, ACTI	- Asst. Social & Welfare Secretary
Mrs. Owoidighe Michael Udofia, ACTI	- Membership Secretary
Mrs. Juliana Emmanuel Sambo, ACTI	- Asst. Membership Secretary
Mrs. Godswill Effiong Enyenihi, ACTI	- Publicity & Publication Secretary
Ms. Comfort Etim Ama, ACTI	- Asst. Publicity & Publication Secretary
Mrs. Idorenyin Charles William, FCTI	- Immediate Past Coordinator
Mrs. Nditoi Immanuel Ibanga, ACTI	- Ex-officio I
Mrs. Alice Chrysantus Nyong, ACTI	- Ex-officio II
Mrs. UtibeAbasi A. Okwong, ACTI	- Ex-officio III

The colorful investiture witnessed dignitaries from within and outside the State with over 200 attendees. Good will messages were received from the Chairman AKS Internal Revenue Service, Vice Chancellor of Akwa Ibom State University, Chairman Association of Professional Bodies of Nigeria, CITN Uyo and District Society, FIRS, and many others.

The Chairman gave the closing remarks while the Deputy Vice Coordinator, Mrs. Josephine Ebe, ACTI was saddled with the responsibility of giving the vote of thanks.



Mrs. Ekemini Michael Effiong, ACTI
General Secretary



AKWA IBOM STATE CHAPTER



SWIT INVESTITURE EDO STATE CHAPTER



**COORDINATOR & EXCOS OF SWIT EDO STATE CHAPTER
DURING OATH TAKING ON 31ST AUGUST, 2024**

SWIT INVESTITURE RIVERS STATE CHAPTER



The Registrar/CE giving her Opening Remarks at the Investiture of Rivers Chapter Coordinator.





SWIT joined in the celebration of the Diamond Jubilee birthday of the 16th President & Chairman of Council. The SWIT Family were well represented at the party which held in Lagos. During the period under review.

SWIT also sent congratulatory messages to the Doyen of Taxation; Chief David Ajibola Olorunleke, FCTI, Past Presidents Prof Teju Somorin, Dame Gladys Simplice, Dr Justina Okoror, Pioneer Chairperson, the SWIT 5th National Chairperson Dr Bosede Ikhanoba, Past National Chairperson, Barr Ezinwa Okoroafor, Dr Titi Fowokan, SWIT Technical Adviser, Madam Tokoni Ifidi; the Accountant General of Bayelsa State, Dame Christiana Isuaku Rufus-Obi @90 (proud mother of Barr Okoroafor) and others.

Hearty congratulations to the President, Doyen of Taxation and all the celebrants.

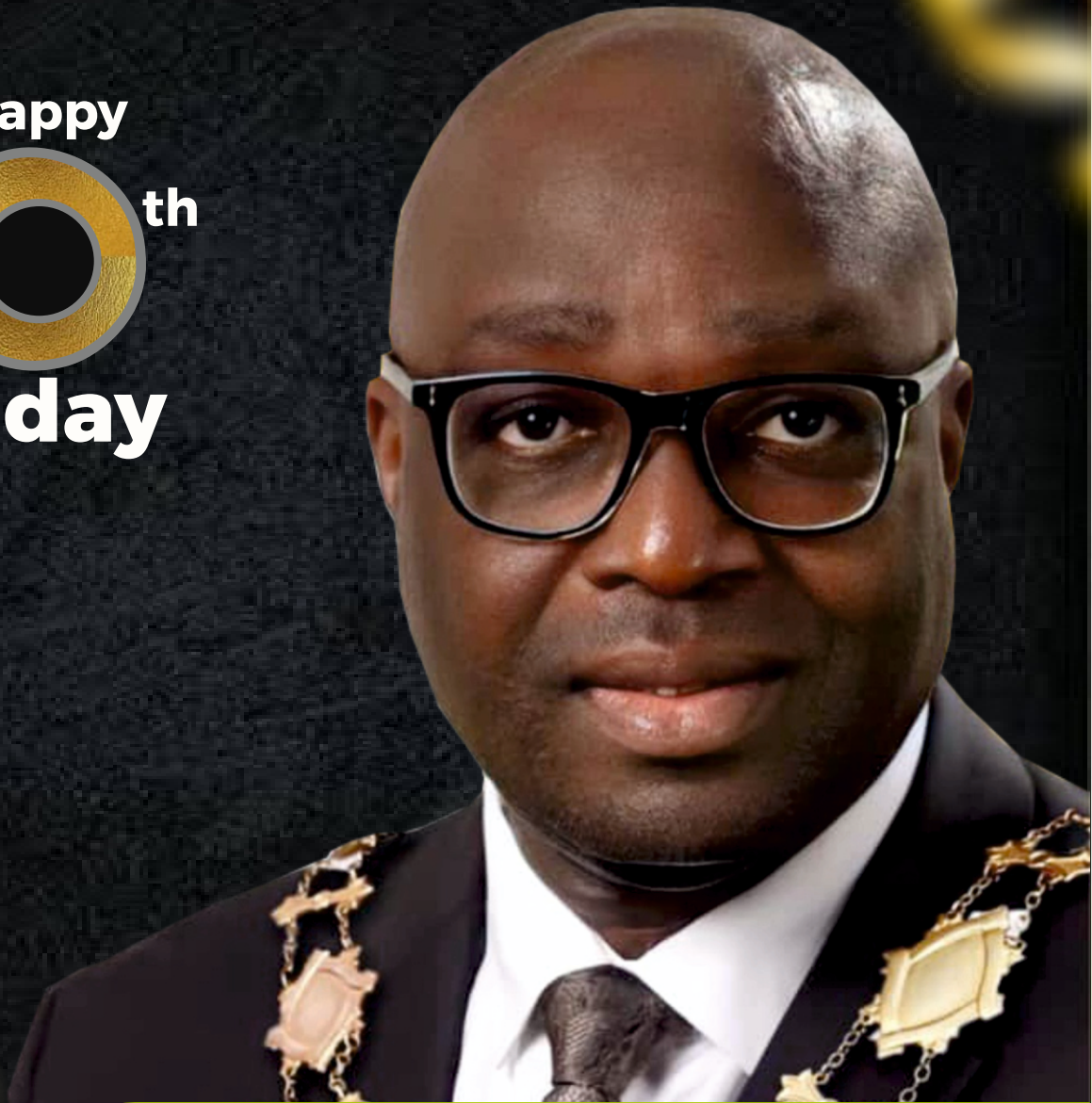


SOCIETY OF WOMEN IN TAXATION

CELEBRATES

THE 16TH PRESIDENT & CHAIRMAN OF COUNCIL

Happy
60th
Birthday



**MR SAMUEL OLUSHOLA
AGBELUYI, MNI, FCTI**



Congratulations

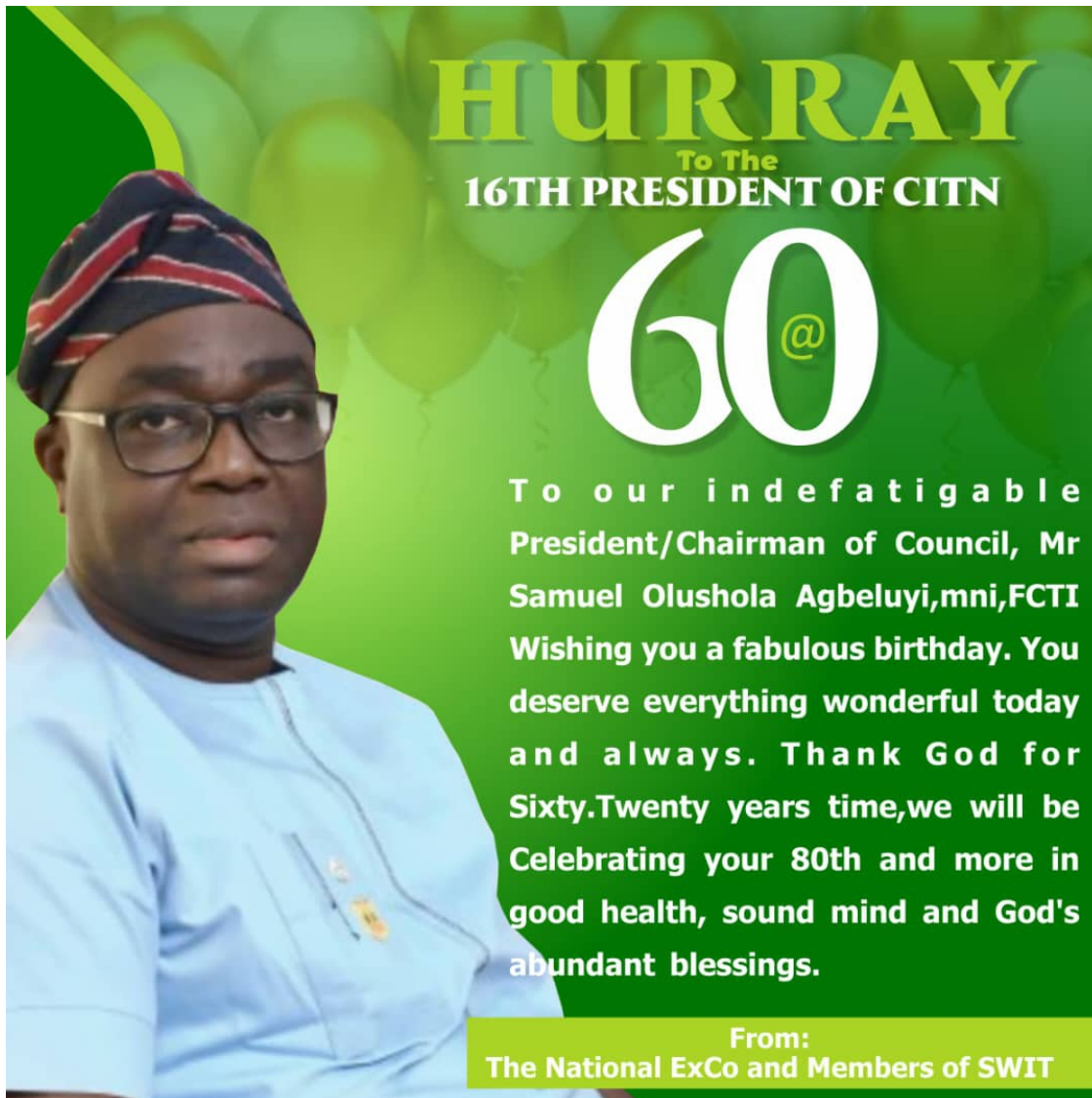
to our dear 16th President/Chairman of Council, CITN

**Mr Samuel Olushola
Agbeluyi, mni, FCTI.**

Happy birthday to an amazing and remarkable Leader par excellence. The SWIT Family celebrate you today on your 60th birthday (Diamond Age). God bless your heart of gold. You have a kind word for every one. May your days be bright and may your years be longer than that of your ancestors, our dear President, wishing you long life and prosperity in good health. Greater and bigger shall your testimonies be.

**FROM: ALL OF US
THE SWIT FAMILY**

PRESIDENT & CHAIRMAN OF COUNCIL, CITN



SWIT Family made a good representation at the Birthday of our Dear President, which held on Saturday 15th June, 2024 in Lagos.



SOCIETY OF WOMEN IN TAXATION

HEARTY CONGRATULATIONS TO THE DOYEN OF TAXATION

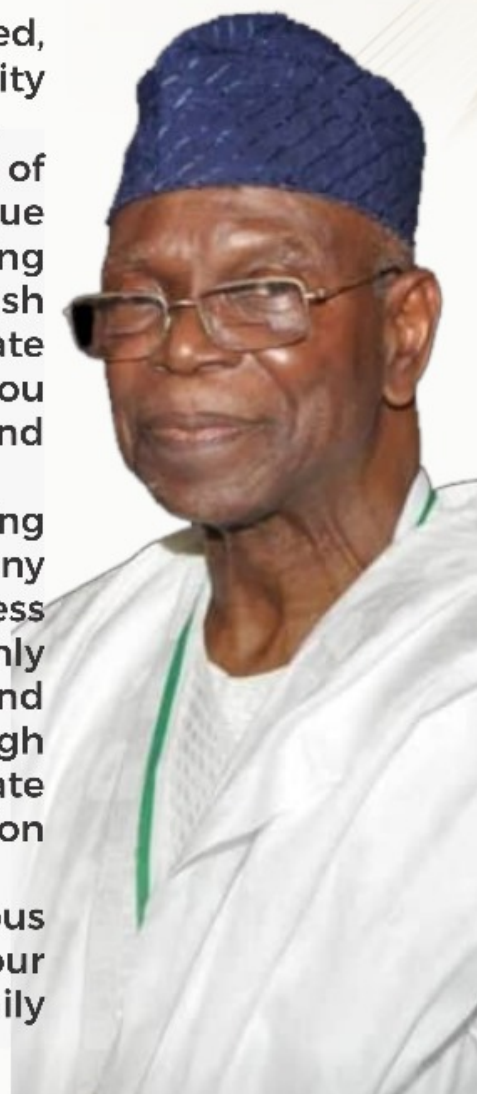
Chief David Ajibola Olorunleke, FCTI

Life is not just a gift of God to be celebrated, life, they say, is also a book in which humanity keeps writing new chapters as they unfold.

To God be the glory; our dear Father; the Doyen of Taxation is a year older today and as you continue to age gracefully glorious, chapters are being written concerning you. The SWIT's family wish you a happy birthday as we join your immediate family, friends and Associates to celebrate you today as always for your love, mentorship and guidance.

Daddy, you sure deserve all the accolades being showered on you today for being a living testimony of God's goodness, gloriousness, and graciousness. We honour you for your faith-filled lifestyle, highly inspiring character, inexhaustible enthusiasm and joy that have caused your light to shine through your consistent commitment, and compassionate contributions to the practice and administration of taxation in Nigeria and across the globe.

With love on this special day, we wish you a joyous birthday ever and undeniable blessings over your life and family. Your legacy for the profession, daily speaks volumes to us and the world at large.



From: SWIT NATIONAL EXCO & MEMBERS

24th September 2024



SWIT celebrates
the Doyen of
Taxation Chief
David Ajibola
Olorunleke, FCTI
on his birthday
24th September,
2024



Happy Birthday
to a remarkable mother

Prof Teju Somorin, FCTI

Our dear Past President, CITN and SWIT Life Patron. Today, we celebrate a true mother, Teacher, Mentor, Coach, Counsellor and leader whose grace, wisdom, and strength inspire all those around her.

Our beloved mother, may your special day be filled with joy, love, and blessings as you continue to soar higher in all spheres of life brightly in all that you do. We honour you mummy.

We pray for fresh grace and much strength and here's to many more years ahead filled with even more successes, happiness, and fulfilment.

#HappyBirthday

FROM:

SWIT NATIONAL EXCO AND MEMBERS



Congratulations
To A Sweet And Adorable

**MUMMY DAME GLADYS
OLAJUMOKE SIMPLICE, FCTI**

Happy birthday to our dear mother. Your children are rising up to bless you on this special day of your birth. We pray you continue to enjoy overflowing grace and mercy. May the joy of the Lord strengthen you and may his right hand of righteousness uphold you continually. Have a great year mummy.

FROM ALL OF US THE SWIT FAMILY



SOCIETY OF WOMEN IN TAXATION



MADAM TOKONI IFIDI, FCA, FCTI

CONGRATULATIONS TO OUR SWIT MOTHER: THE ACCOUNTANT GENERAL OF BAYELSA STATE

It is with great joy, gratitude to God and on behalf of the National Executive Committee & members of the Society of Women in Taxation (SWIT), we warmly felicitate with you on the occasion of your birthday, celebration of God's faithfulness and grace upon your life.

We join your family and friends to congratulate you for adding another beautiful year to your age and boldly declare that yours is indeed a fruitful life.

You are one person with a grateful heart and we have no doubt that the good state of your heart has continually renewed your youth like the eagle's and you deserve all the accolades and honor showered on you on this occasion.

Your humility is exceptional and you never shut your doors to anyone. You are a rallying point and always have a kind word for everyone. Your good works and zeal for the Accounting and Tax profession daily speaks volumes to us and the world at large, we cannot but encourage you to keep up the good work. We greatly appreciate your continuous support to SWIT both at the National and Chapter levels.

Without mincing words, we will continue to look up to you for guidance and wisdom as a mother whose life has become a comfortable home to many who continually draw inspiration, success and strength to propel their foray into wider life.

With love, we wish you a joyous birthday ever, undeniable blessings over your life and family. It is our prayer that God will continue to preserve your life to see many more days in joy and praise, wax stronger in good health and adding value to mankind. May your latter end greatly increase and God will be your shield and exceeding great reward in Jesus Name.

For: Society of Women in Taxation

Oluwaseun Olajube, FCTI
National Secretary

Bosede F. Ikhanoba, FCTI
National Chairperson

HAPPY BIRTHDAY CELEBRATIONS



**DR. JUSTINA
OKOROR, FCTI**

CELEBRATED HER BIRTHDAY ON 16TH MARCH, 2024



**DR. BOSEDE F.
IKHANO, FCTI**

CELEBRATED HER BIRTHDAY ON 3RD JUNE, 2024



**DR. TITILATO
ENI-ITAN FOWOKAN,
FCTI**

CELEBRATED HER BIRTHDAY ON 19TH JULY, 2024



**BARR. EZINWA
OKOROAFOR, FCTI**

CELEBRATED HER BIRTHDAY ON 22ND JULY, 2024



Grateful & Grace-filled

With thanks to God, we celebrate the 90th Birthday of our lifelong inspiration and matriarch

Dame Christiana Isiaku Rufus Obi

Elder, Ezinne, Diamond Mother, JP, Chief
(Adaugo, Ochendo, Nma Obodo, Ugoejiejemba)

A model of love, wisdom and strength, our mother has touched many lives with her kindness and compassion.

You are specially invited to a Thanksgiving Service to be followed by a relaxed lunch and joyful celebration on:

Date: Saturday, 10th August, 2024

Venue: D'Franklin's Event Centre, No.1, Paul Muotolum Crescent, Lifecamp, Abuja.

Time: 12 Noon

RSVP

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Agodi Okoroafor:

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**SWIT
Celebrated
MAMA @90**





SOCIETY OF WOMEN IN TAXATION

CELEBRATES OUR OWN PAST NATIONAL CHAIRPERSON

BARR EZINWA OKOROAFOR, FCTI

I am pleased to announce to you all that our very own mummy at the top Past National Chairperson, Barr Ezinwa Okoroafor, FCTI has been declared the International President of FIDA International.

She is an amazing and visionary leader par excellence. Our own Mentor, Coach and Advisor. The SWIT Family is so proud of your achievements. Keep soaring higher, Keep winning, Keep flourishing.

Congratulations to you ma'am, for this amazing milestone.



**FROM SWIT NATIONAL EXCO
AND ENTIRE MEMBERS**

AWARDS/RECOGNITIONS

The National Chairperson Bosede Ikhanoba recently was conferred distinguished Fellow Status of the Chartered Institute of Information and Strategy Management (FCIISM) and also awarded the esteemed Doctor of Philosophy in Financial Administration (Honoris Causa) by Prowess University, Deware, USA.

And congratulations to Dr Maryam Danna Mohammed, awarded (Doctor of Philosophy in Public Administration Honoris Causa) from same Prowess University, Deware, USA.

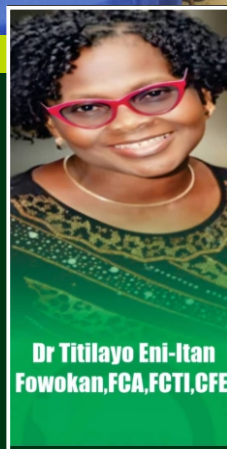




SWIT Congratulates the National Asst Membership Secretary Mrs Tonye Buseri, ACTI on her investiture as Chairperson, SWAN Yenagoa Chapter



At the Investiture of Dr. Titilayo Fowokan as the 3rd President, ACFER held in Lagos.



Dr Obal U.E. Usang
SWIT Pioneer Coordinator/
Immediate Past Coordinator
Cross River Chapter.
Elevated to the position of
ASSOCIATE PROFESSOR
by University of Calabar.

Chief Mrs Simbiat Amure-Oduwaiye decorated as **PATRONESS of Nigerian Red Cross Society**, Ogun State Branch Ikenne.



The Oyo Chapter Coordinator Chief Mrs Simbiat Amure-Oduwaiye, FCTI has received an Award titled **"A Woman of Excellence and Dignity"** from the CITN Ibadan and District Society in recognition of her exemplary service and dedication.

Induction ceremony of the NVC Dr Caroline Ndubuisi as an Associate Member of ICAN






BOWEN UNIVERSITY
(of the Nigerian Baptist Convention)
Iwo, Osun State
www.bowen.edu.ng

The Vice-Chancellor
PROFESSOR JONATHAN O. BABALOLA, FAS
 On behalf of Senate

invites you to the
11TH INAUGURAL LECTURE

TOPIC:
'ACT OF GOD' OR LOOKING INWARDS:
UNRAVELLING THE DRIVERS OF CORPORATE
PERFORMANCE IN NIGERIA

by
OLAYINKA OMOLARA ADENIKINJU
 Professor of Economics

Date: Tuesday, 9 January 2024 | Time: 2:00pm
 Venue: Red Hall, College of Health Sciences (COHES)
 Bowen University, Iwo, Osun State.

RSVP B. T. Adetonia
 Registrar
 08055113625

Prof.
Olayinka
Adenikinju,
FCTI
Inaugural
Lecture
at Bowen
University.




UNIVERSITY OF BENIN, BENIN CITY, NIGERIA
 The Vice-Chancellor, Professor Lilian Imuetinyan Salami, on behalf of Senate, Staff and Students

Cordially Invites _____ to the

325th IN THE INAUGURAL LECTURE SERIES

to be delivered by
PROFESSOR (MRS) OBEHI ADETOKUNBO ODIASE-ALEGIMENLEN
PROFESSOR OF INTERNATIONAL ECONOMIC LAW

Ph.D. Electricity Law, (Uniben) 2011
 LL.M. International Law, (Unijos) 1987
 LL.B. Obafemi Awolowo University, Ile-Ife 1983

Topic: FROM SLAVE TRADE TO PETROLEUM SLAVERY: THE TALE OF
 PETROLEUM AND NIGERIA; PROPHEYSYING THE FUTURE.

Under The Distinguished Chairmanship of
Professor Lilian Imuetinyan Salami
 Vice-Chancellor, University of Benin

Date: Thursday 10th October, 2024	Venue: Akin Deko Auditorium, University of Benin Ugbowo Campus.	Time: 4:00pm Prompt	Guests are to be seated by 3:30pm
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Signed: Ademola .A. Bobola mnim. Registrar

Prof. Obehi
Adetokunbo
Odiase -
Alegimenlen,
FCTI
during her
Inaugural
Lecture at
Uniben, Edo.





SWIT Congratulates
Mrs. Nkemdilim
Virginia Udeh, FCTI
on her recent
promotion as
Associate Professor
of Accounting.

The induction ceremony of Miss. Ayomipo Olajube (middle), Daughter of the National General Secretary, Mrs. Oluwaseun Olajube (2nd right) into the Pharmacy Profession.



SPECIAL INVITATION BY THE DAVIES FAMILY
TO THE

OATH-TAKING (SPONSIO ACADEMICA) CEREMONY

OF THEIR LOVELY PRINCESS
**DR. MIRIAM-UYU
ROLAND DAVIES**
(MBBCH cdI)

INTO THE MEDICAL AND DENTAL
COUNCIL OF NIGERIA (MDCN)

Unical International Conference center Mon. 24th June 2024. 10:00 AM (WAT)

Dr Miriam Roland Davies (Daughter of Cross River State Coordinator takes oath into the medical and Dental Council of Nigeria.

The family of
Prof. & Dr. Mrs. Usang Edet Usang
Specially invites you to the

54TH PHYSICIANS OATH TAKING & INDUCTION CEREMONY

OF
Doctor
**GRACIOUS
U. USANG**
MBBCH

24TH JUNE

Dr Obal Usnag's
2nd Son
Oath
Taking.

SOCIETY OF WOMEN IN TAXATION

**February 2024:
Members Technical Session**

Discussion Topic:
Critical Elements of VAT Administration for Effective Revenue Generation

Session Speaker:
Mr Samuel B. Agbele, LLM, FCTI
16th President & Chairman of Council, CITN

Dr Ngwenyeng Lovette Onuorah, FCTI
Director, VAT Department, FIRS

Dr Caroline Ndubuisi, FCTI
National Vice Chairperson

Dr Titiyayo Fowokan, FCTI
SWIT Advisor, Technical and Education Committee

Dr Odunayo Ani, FCTI
Chair, SWIT Technical Education Committee

Date: Friday, 16th February 2024
Time: 11.00 a.m. - 12.30 p.m.

SOCIETY OF WOMEN IN TAXATION

**July 2024:
Members Technical Session**

Discussion Topic:
**"SPEAKING FROM THE GRAVE:
A SYNOPSIS ON WILLS AND SUCCESSION"**

Date: Thursday, July 11, 2024
Time: 11:00AM TO 01:00PM

Session Speaker:
Titilola Akinlawon SAN, FCTI

Dr Odunayo Ani, FCTI
Chair, SWIT Technical Education Committee

Mrs Bosede F. Ikhanoba, FCTI
National Chairperson

Dr Caroline Ndubuisi, FCTI
Vice Chairperson

Zoom link: Meeting ID: 895288362
Passcode: 12345

SOCIETY OF WOMEN IN TAXATION

**August 2024:
Members Technical Session**

Session Topic:
**Windfall Tax on Nigerian Banks:
Impact on Various Sectors of the Nigerian Economy.**

Dr. Bosede Ikhanoba, FCTI
National Chairperson

Session Facilitator:
Angela Chiotam Ninamani, FCA, FCTI, CISA
Asst. Director, FIRS

Dr Odunayo Ani, FCTI
Chair, SWIT Technical Education Committee

Dr Caroline Ndubuisi, FCTI
Vice Chairperson

Zoom link: Meeting ID: 895 279 6281
Passcode: 12345

SOCIETY OF WOMEN IN TAXATION

**September 2024:
Members Technical Session**

Session Topic:
**TAX EXPENDITURE AND ITS IMPLICATIONS FOR DEBT
MANAGEMENT AND SUSTAINABILITY IN NIGERIA**

Host:
Dr. Bosede Ikhanoba, FCTI
Mr Botti Isaac

WHO SHOULD ATTEND
SWIT Members
Tax Administrators/ Practitioners
Other Interested CITN Members
SWIT Technical Partners
Govt Policy Advisors

Date: Friday, Sept. 13, 2024
Time: 11:30AM TO 01:00PM

Dr Caroline Ndubuisi, FCTI
Dr Obal Usang, FCTI
Sandra Momah, FCTI
Dr Odunayo Ani, FCTI

Zoom link: Meeting ID: 895 6795 7166
Passcode: 12345

SOCIETY OF WOMEN IN TAXATION

PRESENTS

**MEMBERS OPEN
FORUM - OCTOBER
2024**

Discussion Topics:
**Evaluating the Role of SWIT in the Tax System
- Strengthening Engagement for Impact**

THUR 31ST OCT 2024 11AM TO 12:30PM

Dr Bosede Ikhanoba, FCTI
National Chairperson

Dr Caroline Ndubuisi, FCTI
Vice Chairperson

Dr Odunayo Ani, FCTI
Chair of Technical Session

Sandra Momah, FCTI
Chair of Finance

Dr Titi Fowokan, FCTI
Chair of Education

Barry Edunwa, FCTI
Chair of Human Resources

DISCUSSANTS
Dr Odunayo Ani, FCTI
Dr Obal Usang, FCTI
Burika Ikhanoba, FCTI
Olayinka Olatunji, FCTI
Dr Carita Odeh, FCTI
Princess Eshola Fawole, FCTI
Yemi Odeh, FCTI
Helen Odeh, FCTI

SOCIETY OF WOMEN IN TAXATION

Presents

**2024 STATE CHAPTERS
SCHOOLS DEBATE**

Topic:
**Taxation's Impact on Economic Growth:
Lowering Taxes will Stimulate the Nigeria Economy Argue for or Against.**

Mrs Bosede F. Ikhanoba, FCTI
National Chairperson

Tonye Buseri, FCTI
Coordinator, Bayelsa State Chapter

Dr Obal Usang Edet, FCTI
Coordinator, Cross River State Chapter

Olaitan Babatunde, FCTI
Chair, 2024 SWIT National Schools Debate Committee

Sandra Momah, FCTI
Coordinator, Lagos State Chapter

Hajia Madaimbe Halimata Saadiya, FCTI
Coordinator, Plateau State Chapter

Date: Thursday Feb. 15, 2024
Time: 11:00 a.m. - 12:30 p.m.

THIS WILL FEATURE CONCURRENTLY IN THE 4 STATE CHAPTERS



**BEHOLD
SWIT
2024
TAX**

AMBASSADOR



**CONTACT US:
THE SOCIETY OF WOMEN IN TAXATION (SWIT)**

LAGOS:

CHARTERED INSTITUTE
OF TAXATION OF NIGERIA,
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IKEJA, LAGOS.
+234 803 855 6855

ABUJA:

CHARTERED INSTITUTE
OF TAXATION, 27 ABIJAN
STREET, WUSE ZONE 3, FCT,
ABUJA, NIGERIA.
+234 803 587 0095

Email: switcitn@gmail.com

Website: www.switcitn.ng