

CIVILITY IN TAX ADMINISTRATION

Presented by

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- Commissioner, Stamp Duties
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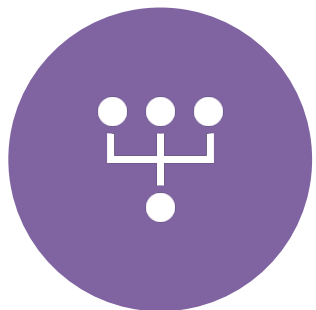
Introduction



Civility = respectful,
professional conduct



Tax administration =
assessment, collection,
enforcement



Shift from coercion to
service-oriented
system



Backed by NTA 2025
& NTAA 2025

Categories of Taxpayers

Willing and Able

Willing but Unable

Unwilling but Able

Unwilling and Unable

Concept of Civility

Respectful
communication

Transparency in
processes

Fair application
of laws

Responsiveness
to taxpayers

Accountability
and rights
protection

Legal Framework

Nigeria Tax Act 2025

Nigeria Tax Administration Act 2025

Joint Revenue Board Act 2025

Nigeria Revenue Service Act 2025

State Internal Revenue Services

Key Elements

Professional conduct

Education over coercion

Transparency and clarity

Proportional enforcement

Accessible dispute resolution

Importance of Civility



Promotes voluntary compliance culture



Builds public trust



Reduces disputes



Enhances revenue efficiency

Challenges

Arbitrary assessments

Multiple taxation

Low awareness

Weak redress systems

Corruption and political interference

Technology & Enforcement

E-filing and e-stamping

Reduces corruption

Soft: education

Persuasive: penalties

Strong: audits and prosecution

Handling Recalcitrant Taxpayers with Civility

Maintain professionalism while asserting authority

Identify the cause of non-compliance (ignorance, inability, or willful evasion)

Adopt a graduated enforcement strategy:• Soft
approach: education and reminders

Persuasive enforcement: penalties and sanctions

Strong enforcement: audits, distraint, prosecution

Act strictly within the law and due process

Apply proportional enforcement

Document all actions

Utilize dispute resolution mechanisms and respect taxpayer rights at all times

Recommendations & Conclusion



- Strengthen education
- Improve complaint systems
- Enhance transparency
- Train officials
- Civility builds trust and compliance

THANK YOU

Q AND A section

