

Society of Women in Taxation: Beyond the West African Sub-Region



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Introduction: Why SWIT Exists

Taxation is central to national development, yet women have been historically underrepresented in tax policy and administration despite their significant economic contributions. This gap produces fiscal policies that overlook gender-specific realities — from informal sector taxation to compliance barriers for women with limited resource access.

Founded

Conceived in **2003** by Mrs. Adebimpe Balogun; formally inaugurated **7 May 2010** by Prince Kunle Quadri as the female arm of CITN.

Mission

Promote women's interests in tax policy, law, and practice — empowering women, reducing poverty, and advancing voluntary compliance.

Motto

"Integrity and Service" — a commitment to ethical standards and professional excellence aligned with CITN's foundational principles.

Regional Growth

SWIT West Africa formally inaugurated **February 2023** at the WAUTI Conference in The Gambia, expanding to Ghana, Senegal, Benin, and beyond.

History & Achievements: From National Roots to Regional Impact

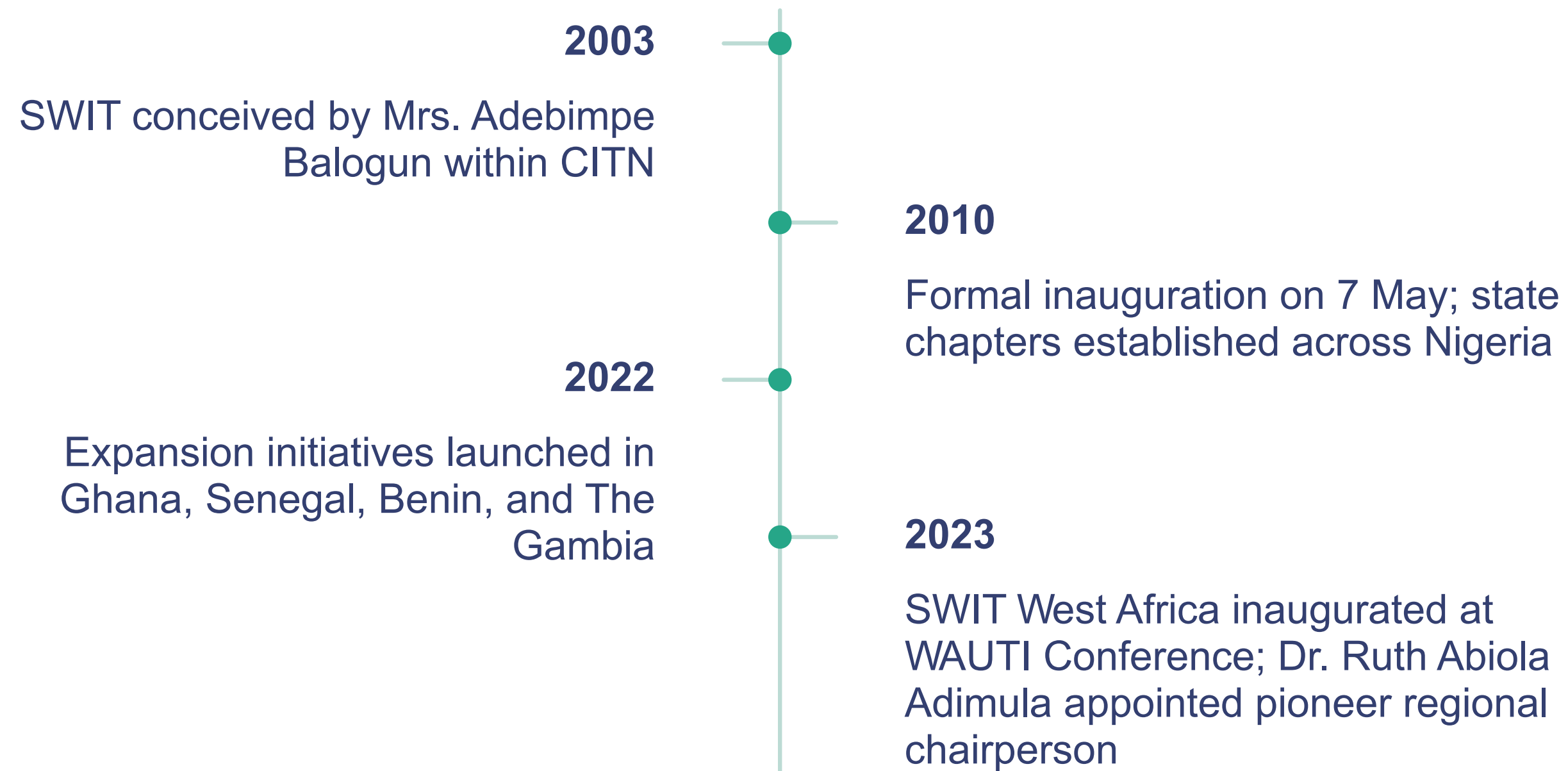
Core Objectives Within CITN

- ❖ Protect CITN's charter and the interests of female members
- ❖ Promote continuing education and intellectual growth
- ❖ Encourage active participation in professional tax bodies
- ❖ Undertake projects enhancing the image of women in taxation
- ❖ Conduct tax awareness campaigns fostering growth and inclusiveness



History & Achievements: From National Roots to Regional Impact

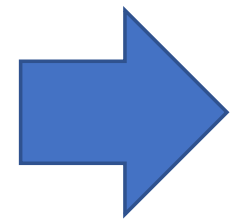
Key Milestones



SWIT has consistently delivered capacity-building workshops, leadership training, mentorship programs, and public education campaigns — reducing gender disparities in the tax ecosystem while projecting the visibility of female tax professionals across Nigeria and West Africa.

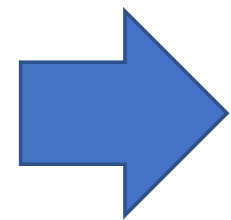
Policy Framework: The Gender Taxation Framework

Tax policies are not gender-neutral. Women disproportionately participate in informal sectors — agriculture, small-scale trading, and care-related services — exposing them to different tax burdens. Indirect taxes often affect lower-income households where women manage consumption decisions, while biases in personal income tax rules disadvantage secondary earners or those with caregiving responsibilities.



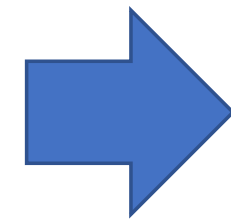
Gender-Responsive Analysis

Assess existing policies to identify implicit or explicit biases affecting women, including rules governing secondary earners and women-led enterprises.



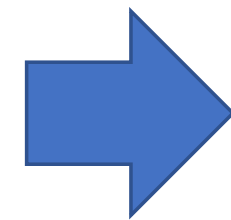
Human Rights Perspective

Ensure tax systems support women's economic empowerment and contribute to broader sustainable development objectives.



Progressive Design Elements

Advocate for targeted reliefs and simplified compliance for small operators that promote equity without compromising revenue goals.



Knowledge Transfer

Share practical West African experiences — compliance campaigns, mentorship models — with tax professionals across diverse African contexts.

The Imperative for Expansion Beyond West Africa

Extending SWIT's reach is a **strategic necessity** in an interconnected global economy. African countries share common challenges — base erosion, limited digital infrastructure, large informal sectors, and the need for gender-responsive fiscal policies — requiring coordinated approaches that harness diverse expertise.

Unique Insights Women Bring

Women offer valuable perspectives on sectors they predominate in — agriculture, informal cross-border commerce, and services — helping reduce unintended biases and improve compliance outcomes.

Empirical Evidence

Gender-balanced teams in tax authorities demonstrate higher empathy in taxpayer engagement, greater innovation in compliance strategies, and better ability to design user-friendly administrative processes.

Alignment with CITN's Vision

Expansion directly supports CITN's goal of becoming a foremost professional association in Africa, enabling influence on continental tax discourse through strategic partnerships and shared best practices.

Post-Pandemic Imperative

Heightened debt concerns and the need for domestic resource mobilisation make a coordinated women's voice in taxation even more critical for equitable revenue strategies continent-wide.

CITN's Pan-African Initiatives: A Foundation for Collaboration

CITN has consistently pursued a pan-African outlook, with affiliations providing a strong foundation for collaborative growth. SWIT, as CITN's female arm, can leverage these existing structures to initiate dialogues across sub-regions without duplicating frameworks.

West African Union of Tax Institutes (WAUTI)

A former CITN leader served as the first president, establishing deep institutional ties across the sub-region.

Association of African Tax Institutes (AATI)

Another CITN president held inaugural leadership, positioning CITN at the forefront of continental tax professionalisation.

CITN Tax Academy

Delivers high-standard professional education and partners with regional institutions — an ideal vehicle for scaling gender-inclusive training.

CITN's Pan-African Initiatives: A Foundation for Collaboration



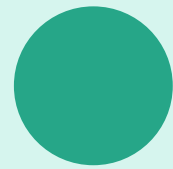
Strategic Synergy

As an arm of CITN, SWIT can leverage these pan-African affiliations to initiate joint activities in other sub-regions — reinforcing CITN's role as a citadel for advancing taxation while amplifying women's voices in continental fiscal discourse.

- i SWITWA's regional dialogues and the International Professional Women Conference in The Gambia serve as replicable models for other sub-regions.

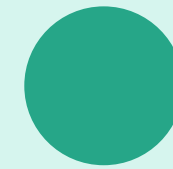
What SWIT Has Built in West Africa

SWIT has contributed meaningfully to tax awareness, professional development, and policy dialogue across West Africa — educating women on taxation, encouraging compliance, and highlighting the necessity of taxes for public goods.



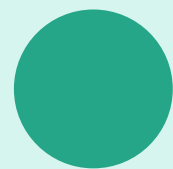
Capacity Building

Seminars, workshops, and conferences on tax digitisation, professional skills, and leadership training for women practitioners.



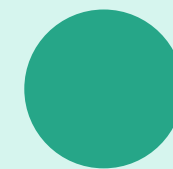
Informal Sector Outreach

Initiatives targeting women in informal economies, reducing barriers to formalisation while recognising care responsibilities and survival priorities.



Leadership Development

Women associated with SWIT have advanced into influential roles in revenue administration and policy spaces, bringing fairness-oriented perspectives.



Cross-Border Dialogue

Addressed challenges faced by women in informal cross-border activities under frameworks like the African Continental Free Trade Area (AfCFTA).

Strategic Pathways for Continental Growth

To move effectively beyond West Africa, SWIT should adopt a **phased approach** grounded in CITN's frameworks — ensuring sustainable growth while preserving SWIT's identity as an arm dedicated to professional excellence and gender-inclusive taxation.

01

Strengthen Institutional Foundations

Develop standardised guidelines and MoUs for affiliations in East, Southern, and North Africa, respecting CITN's regulatory role while permitting localised adaptations.

02

Expand Capacity Building & Mentorship

Leverage the CITN Tax Academy model with virtual and in-person modules on digital taxation and gender mainstreaming; establish cross-border mentorship pairings.

03

Policy Advocacy & Research

Collaborate on joint research examining gender and taxation across African contexts, drawing on West African experiences to inform broader advocacy efforts.



Strategic Pathways for Continental Growth (2)

04

Strategic Partnerships

Engage with continental platforms and women-focused networks for joint events and harmonised standards, amplifying influence without diluting CITN ties.

05

Digital & Knowledge Platforms

Develop robust online portals for resource sharing, webinars, e-learning, and virtual networking to overcome geographical and infrastructural barriers.

Benefits of Continental Growth

Key Benefits of Expansion

- ❑ **Amplified Policy Influence** — Collective continental advocacy for gender-responsive tax reforms
- ❑ **Enhanced Visibility** — Greater leadership opportunities and peer recognition for women tax practitioners
- ❑ **Best Practice Access** — Exposure to cutting-edge approaches in digital taxation and cross-border compliance
- ❑ **AfCFTA Support** — Strategic role in improved tax coordination for women in cross-border commerce
- ❑ **Socio-Economic Impact** — Poverty reduction, increased disposable income, and widespread tax awareness



Challenges & Mitigation of Continental Growth

Resource Constraints

Secure sponsorships and leverage CITN's networks for funding cross-regional activities.

Regulatory Diversity

Begin with pilot collaborations in neighbouring sub-regions for gradual learning before full rollout.

Cultural & Linguistic Barriers

Use digital platforms with translation tools and virtual events to ensure inclusive participation.

Fragmentation Risk

Maintain strong alignment with CITN's governance to preserve SWIT's core identity and motto.

Conclusion

The Society of Women in Taxation (SWIT) has demonstrated remarkable growth from its conception in 2003 and formal inauguration in 2010 as the female arm of the Chartered Institute of Taxation of Nigeria (CITN), to its emergence as a recognised and influential force across the West African sub-region.

Through the establishment of state chapters, capacity-building workshops, public tax awareness campaigns, mentorship programs, advocacy for gender-sensitive policies, and high-level stakeholders' dialogues, SWIT has consistently empowered women tax professionals, and advanced the broader objectives of CITN in professional development, ethical practice, and inclusive fiscal policy.

Expanding this impact beyond the West African sub-region represents a logical and timely evolution. Building on the successful formal inauguration of SWIT West Africa in February 2023 during the West African Union of Tax Institutes (WAUTI) Conference in The Gambia.

This expansion aligns seamlessly with CITN's vision of becoming one of the foremost professional associations in Africa and beyond, while upholding the standards of integrity, service, and excellence that define both organisations.

With unwavering commitment to **"Integrity and Service,"** SWIT can inspire a new generation of women tax leaders across Africa — driving gender-responsive reforms, stronger domestic resource mobilisation, and sustainable development in furtherance of CITN's laudable aims.

Recommendations

1

Establish an Expansion Committee

Create a dedicated committee under SWIT's National Executive to develop a 5-year strategic roadmap with clear milestones for African sub-regional affiliations.

2

Integrate Goals into Annual Programs

Embed expansion targets with measurable indicators — new chapters, cross-border training participants, and gender-taxation research outputs.

3

Prioritise Strategic Partnerships

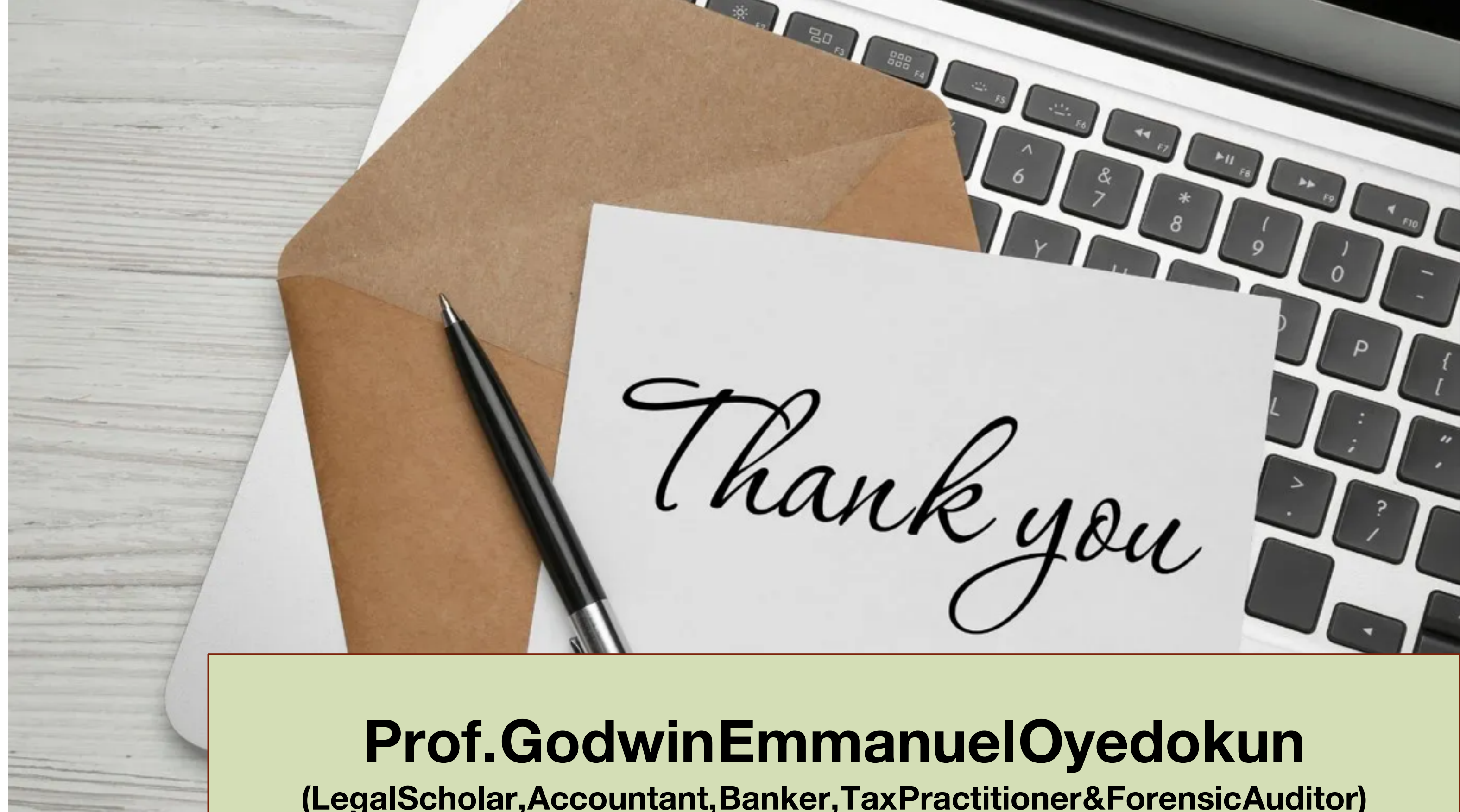
Forge collaborations with continental platforms and AfCFTA-supporting initiatives without compromising SWIT's autonomy or CITN alignment.

4

Conduct Periodic Impact Assessments

Evaluate progress regularly, refine approaches based on member feedback, and ensure expansion reinforces rather than dilutes SWIT's core identity.

With unwavering commitment to **"Integrity and Service,"** SWIT can inspire a new generation of women tax leaders across Africa — driving gender-responsive reforms, stronger domestic resource mobilisation, and sustainable development in furtherance of CITN's laudable aims.



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