

THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA



TRAINING PROGRAMME

FOR YEAR 2012

Vision

To be one of the foremost referenced professional associations in Africa and beyond.

Mission Statement

To build an Institute which will be a citadel of taxation in Africa and contribute to the advancement of Science and practice of taxation in all its ramifications worldwide.

Motto

Creating a strong manpower base for a professionally-driven taxation system in Nigeria!

COUNCIL MEMBERS 2011/2012

Jegede, J.F.S., FCTI	-	President
Dike, M.A.C., FCTI	-	Vice President
Somorin, Teju, (Dr. Mrs.), FCTI	-	Deputy Vice President
Adedayo Adesina, FCTI	-	Honorary Treasurer
Quadri R. A., (Prince), FCTI	-	Immediate Past President
Ede, C.I., (Chief), FCTI	-	Members
Otitoju, A.O., (Chief), FCTI	-	Members
Simplice, G.O., (Ms), FCTI	-	Members
Da-Silva, G.A., FCTI	-	Members
Olumegbon R. A., (Mrs.), FCTI	-	Members
Taiwo, H.O.A., FCTI	-	Members
Gwaram, A.M., FCTI	-	Members
Olotu, G.E., (Mrs.) FCTI	-	Members
Dankwambo, I.H., FCTI	-	Members
Bako, D.A., (Major General), FCTI	-	Members
Disu, O.R, (Mrs) FCTI	-	Members
Mikailu, A.S., FCTI	-	Members
Ebilah, E., (Mrs) ACTI	-	Members
Eze, Chukwuemeka., (Barr.)ACTI	-	Members
Bello, Abbas., ACTI	-	Members
Zakariyau, I., FCTI	-	Rep. Joint Tax Board
Omoigui Okauru, Ifueko., (Mrs.), FCTI MFR	-	Chairman, Federal Inland Revenue Service
Mainoma, M. A., (Prof.) FCTI, (Universities)	-	Rep. Tertiary Institutions

Legal Advisers

Sanni Abiola (Dr.), FCTI

Sofola, Kayode Segun., ACTI, SAN

Past Presidents

Olorunleke, D.A., (Chief), FCTI 1985 - 1995

Naiyeju, J.K., FCTI 1995 - 1997

Okele, J.B., FCTI 1997 - 1999

Aiyewunmi, T.O., FCTI 1999 - 2001

Balogun, A.A., (Mrs.), FCTI 2001 - 2003

Osemene, E.N., FCTI (Late) 2003 – 2005

Fasoto, G.F., FCTI 2005 – 2007

Adigun, K.A., FCTI 2007 – 2009

Quadri, R. A., (Prince), FCTI 2009 – 2011

Registrar/ Chief Executive

Jayeoba, E.A., FCTI

MEMBERS OF EDUCATION COMMITTEE 2011/2012

1	Da-Silva	Gregory Ayodele, FCTI	-	Chairman
2	Lartey	Joseph Olusegun, FCTI	-	Vice Chairman I
3	Mark	Edward Joseph, FCTI	-	Vice Chairman II
4	Albert	Stephen Kash, FCTI	-	Member
5	Amoye	Yomi Olumuyiwa, FCTI	-	“
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10	Onyeke	Joseph Ohe, FCTI	-	“
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13	Philip	Innocent Usua, ACTI	-	“
14	Umar Kibiya	Muhammad, FCTI	-	“
15	Okoror	Justina Adaku, FCTI	-	“
16	Oyedokun	Godwin Emmanuel, ACTI	-	Head ERT
17	Adeyemi	Ayodeji	-	Secretary

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ABOUT THE INSTITUTE

The Chartered Institute of Taxation of Nigeria started on February 4, 1982 as Association of Tax Administration and Practitioners. Thereafter, it transformed into Nigeria Institute of Taxation, which was formerly launched on February 21, 1982 and statutorily recognized on May 6, 1987 as company Limited by Guarantee.

The Institute was chartered by the Federal Government of Nigeria by the enabling Act No. 76 of 1992 (now CITN Act, CAP C10, Vol 2, Laws of the Federation of Nigeria, 2004) and was charged with the responsibility, among others, of determining what standards of knowledge and skill are to be attained by persons seeking to become Professional Tax Practitioners or Administrators.

THE CHARTER OF THE INSTITUTE

The aims and objectives of the Institute as laid down in its charter (Act No. 76 of 1992), among others are:-

- To determine what standards of knowledge and skill are to be attained by persons seeking to become registered members of the taxation profession;
- To raise, maintain and regulate the standard of taxation practice amongst its members
- To promote professional ethics and efficiency in tax administration and practice; and
- To encourage, promote and co-ordinate research for the advancement of taxation practice and administration in Nigeria.

Under the Act, the Institute is the only professional body empowered to regulate tax practice and administration in Nigeria and only its members can practice Taxation. The Act sets out the rules as regards membership, composition and officers of the Council, etc.

For further details, contact

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RESPONSIBILITY

Continuous education of its members on topical fiscal policy issues within the global economic context is one of the key responsibilities of the Institute. Pursuant to this, Council of the Institute sets up the Education Committee and charged it with the responsibility of fulfilling the mandate.

The Committee, has over the years, organized various training programmes with sundry topics covering the core areas of the profession. Some of these centered on legislative and executive aspects of taxation. However, in line with the current developments within the nation's tax system, the Committee has broadened the scope of its training programmes to capture broad issues with potential positive implications for sustainable economic development of the country. In particular, it has restructured the programmes towards updating members' knowledge to enhance professionalism in tax practice and administration. Certain programmes have been put in place to educate general public.

OBJECTIVE OF COMMITTEE

To enlighten members on current issues in Taxation Practice and Administration by organizing Mandatory Professional Training Programmes (MPTP), Seminars and Workshops

TERMS OF REFERENCE

- i. To organize Mandatory Professional Training Programme (MPTP) for all members of the Institute
- ii. To enlighten members of the Institute on the current issues as regards Taxation Practice and Administration
- iii. To organize seminars for members and non-members of the Institute
- iv. To organize, monitor and report on collaborative seminars or workshops
- v. To determine the number of credit hours to be awarded for the Institute's Programmes
- vi. To evaluate the papers to be delivered at workshops/seminars, which will determine the number of credit hours

COURSES, RESOURCES, CONTENT & DELIVERY STRATEGIES

The courses have been structured in such a way that will technically equip participants to face the emerging challenges in tax practice and administration, using Information Technology (IT) as a tool. The adoption of this approach is intended to ensure that necessary and adequate data are fed through the information process to avoid unwarranted liabilities while enduring adequate disclosure.

ALLOCATION OF CREDIT HOURS

It is mandatory for every member of the Institute to attend and participate in Mandatory Professional Training Programme (MPTP) and other training programmes organized by the Institute.

Accordingly, credit hours have been allocated to the various programmes. It is compulsory that a **member acquires up to 35 credit hours yearly** from participating in the various programmes as a prerequisite for maintaining their membership of the Institute.

Below are the credit hours allocated for participation at the various programmes.

Events	Credit Hours
A. MPTP	15
B. OTHERS	
1. Quarterly luncheon with paper presentations	1
2. Annual Tax Conference	18
3. Annual General Meeting	2
4. Annual Dinner	2
5. Budget Workshop	5
6. Seminar/Workshop	18
7. Council /Committee meeting	1
8. Examination Exercises:	
a. Pool Setting/moderation of questions Assessment	3
b. Pathfinder	2
9. Published topical Professional Articles in Institute's Journal	3
10. Chairman of Session (MPTP)	3
11. District Society Annual Dinner with paper presentation	2

Participants at Council/Committee meetings would entitle each member to a maximum of 18 credit hours yearly.

Members, who are deficient in the yearly requisite credit hours are expected to make immediate efforts at next available programme to avoid sanctions

MPTP FEES

The fees charged for each MPTP in 2011 are as follows:

1. Members N20,000
2. Non-Members N30,000

The above fee covers course materials, tea and lunch only. Certificates are normally issued at the end of each programme.

Note: Fees for other programmes are usually determined by the Council based on the Committee's recommendations

PAYMENT METHOD

Payments could be made in cash or certified bank draft to **The Chartered Institute of Taxation of Nigeria** on or before the date of each programme at the Secretariat and the Liaison Office in Abuja. Payment could be made at any branch of UBA PLC on account no. 1005809652 or First Bank Plc on account no. 2011351834. Customer's copy of the teller should be tendered for issuance of official receipt.

Participants are advised to register early for the MPTP, Seminars and Workshops as preparations for participants would be on first-come-first served basis. Also note that MPTP, Seminars and Workshops materials will only be in electronic format (CD & e-mail)

2012 MPTP/SEMINAR TOPICS AND DATES

FIRST LAP

PAPER 1: Taxation in Nigeria: Roles, Responsibilities and Expectations of the Stakeholders

OBJECTIVES

To identify the different Stakeholders in the Nigerian Tax System
To determine the relationship between the Stakeholders

HIGHLIGHTS

Overview of Nigerian Tax System
Roles and Responsibilities of Stakeholders
The management of conflicting Roles/Responsibilities of Stakeholders

PAPER 2: Taxation in Fiscal Policy Development

OBJECTIVE

To acquaint participants with the knowledge of the role of Taxation in Economic Management

HIGHLIGHTS

Characteristics of Fiscal Policy
Process of Developing Tax policy
Tax Policy in Economic Development

PAPER 3: Key Issues in International Taxation

OBJECTIVE

To identify issues relating to International Taxation

HIGHLIGHTS

Permanent establishment
Physical residence
Taxation of Multinational enterprises
Transfer Pricing

Zones:

Enugu:	-	March 14 - 15, 2012
Lagos:	-	March 21-22, 2012
Kaduna:	-	April 11 - 12, 2011
Port Harcourt	-	June 20 - 21, 2012

2012 MPTP/SEMINAR TOPICS AND DATES

SECOND LAP

PAPER 1: Dispute Resolution and Improved Relationship between Tax Authority and Taxpayer **OBJECTIVES**

To identify Tax Disputes
To describe the process of resolving disputes
To initiate relationship improvement strategy

HIGHLIGHTS

Circumstances that can lead to Disputes
Rules and Methods of Resolving Disputes
Awareness of the responsibilities of Parties

PAPER 2: Taxation of the Informal Sector: Issues and Challenges **OBJECTIVE**

To emphasize the tax potentials of the Informal Sector

HIGHLIGHTS

The meaning and features of Informal Sector
Bridging the Tax Gap and Expanding the Revenue Base
Issues and challenges in Taxation of Informal Sector

PAPER 3: The Place of Information & Communication Technology (ICT) in Internal Revenue Generation **OBJECTIVES**

OBJECTIVES

To educate Tax Professionals on the effective use of IC T Infrastructure
To expose participants to the emerging Issues in ICT and Internal Revenue Generation

HIGHLIGHTS

Concept of ICT – Practical approach
ICT – Tax Administrator's Perspective
ICT as effective tools for Tax Practitioners
ICT and Internal Revenue Generation

Zones:

Ibadan	-	July 18 -19, 2012
Kano	-	Aug 8 - 9, 2012
Benin	-	Aug 29-30, 2012
Abeokuta	-	Sept 12 - 13, 2012

2012 MPTP/SEMINAR TOPICS AND DATES

THIRD LAP

PAPER 1: Features of Nigerian Tax Model in Negotiating Bilateral Tax Treaties

OBJECTIVES

To expose participants to existing Tax Treaty Models
To focus on the treaty features that is peculiar to Nigeria

HIGHLIGHTS

The three tax treaty models i.e. U.N, OECD, and Nigerian model
Process of negotiating Tax Treaties
Conclusion of the negotiation of Tax Treaties

PAPER 2: Overview of Tax Incentives under the Nigerian Tax Laws

OBJECTIVES

To examine Tax Incentives available within Nigerian Tax Environment
To assess the effectiveness of incentives in attracting foreign direct investment (FDI)

HIGHLIGHTS

The examination of controversies surrounding Tax Incentives
Incentives available in various sectors under Nigerian Tax Laws
Issues and Challenges
The use of Tax incentives to attract Foreign Direct Investment (FDI)

PAPER 3: Promoting Fiscal Responsibility and Accountability towards Optimal Revenue Generation

OBJECTIVE

To establish the need for Transparency within the Nigerian Tax system

HIGHLIGHTS

An Overview of the Fiscal Responsibility Act
The Relevance of Transparency in Optimizing Revenue Generation
Role of Tax Practitioners in Revenue Generation

Zones:

Uyo	-	October 3 - 4, 2012
Abuja	-	October 24-25, 2012
Lagos	-	November 7 - 8, 2012

2012 SEMINARS

FIRST SEMINAR

COLABORATION WITH ALGON

TOPIC: Local Government Taxes/Levies Management, Revenue Generation and Evaluation

Objectives

- To expose participants to the appropriate and administrative frameworks for assessment and collection of taxes and levies in local government.
- To familiarize participants with the strategy for increasing the revenue base of local governments

Highlights

- Identification of the revenue generation status of the local governments under the Nigerian Constitution
- Sources of revenue for local governments
- Appraising assessment and collection processes
- Addressing compliance issues and challenges
- Multiplicity of taxes and levies

Target Audience

Local Government Chairmen, Supervisory Counselors for Finance, State Treasury Officers, Accountant – Generals of States, Local Government Council Treasurers, etc

VENUE: ABUJA

DATE: July 4 – 5, 2012

SECOND SEMINAR

TOPIC: Recent Developments in Oil and Gas Industry

Objective

To highlight Developing Issues involved in Oil and Gas

Highlight

- The Legal Framework for Deregulation

Target Audience

Tax Practitioners, Tax Administrators, Academia, Judiciary, Oil companies, Legal Practitioners, etc

VENUE : LAGOS

DATE : November 21 – 22, 2012

THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA
SUMMARY OF EDUCATION TRAINING PROGRAMME FOR YEAR 2012

MONTH	WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5
MARCH			ENUGU MPTP March 14 – 15, 2012	LAGOS 1ST LAP MPTP March 21 – 22, 2012	
APRIL		KADUNA MPTP April 11 – 12, 2012			
JUNE			PORT HARCOURT MPTP June 20 – 21, 2012		
JULY	ABUJA SEMINAR July 4 – 5, 2012		IBADAN MPTP July 18 – 19, 2012		
AUGUST		KANO MPTP August 8 – 9, 2012			BENIN MPTP August 29 – 30, 2012
SEPTEMBER		ABEOKUTA MPTP September 12 – 13, 2012			
OCTOBER	UYO MPTP October 3 – 4, 2012			ABUJA MPTP October 24 – 25, 2012	
NOVEMBER		LAGOS MPTP 2ND LAP November 7 – 8, 2012		LAGOS SEMINAR November 21 – 22, 2012	