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To build an Institute which will be a citadel for the advancement of taxation in all its ramifications

### **Motto**

Integrity and Service

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**JOURNAL OF TAXATION AND ECONOMIC DEVELOPMENT (JTED)**  
**A publication of the Chartered Institute of Taxation of Nigeria**  
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**CALL FOR PAPERS**

**The Institute**

The Institute is charged with the duty, amongst others, to encourage, promote and coordinate research for the advancement of taxation in Nigeria and to regulate the taxation profession in all its ramifications. The Chartered Institute of Taxation of Nigeria Act LFN 2004 is recognized as part of the tax laws in the country by the Federal Government Tax Policy.

**The Publication**

The Journal of Taxation and Economic Development (JTED) is the official Journal of the Chartered Institute of Taxation of Nigeria (CITN). JTED is devoted to the study of taxation and its role in economic development. The journal's specific areas of interest include the theoretical and empirical analysis of taxation and its implication for fiscal performance; tax laws and policies; accounting and tax administration; and social factors determining the effectiveness of tax regimes especially in developing economies. Articles in these areas should keep in view the nexus between tax-related factors and economic development as a major deciding criterion of their contribution to the mission of JTED.

Articles submitted to JTED are peer-reviewed, and are expected to promote scholarly interactions among taxation professionals, academics, policy makers, development partners, and other development stakeholders in Nigeria and abroad.

**Guidelines for the submission of articles**

1. Submission of an article for publication in JTED presupposes that it is original research; has never been previously published and is not being concurrently submitted for publication elsewhere.
2. All articles must be well researched on contemporary issues in keeping with the JTED's mission outlined above. These can be under any of the following categories:
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  - c. Name of Author(s)
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