



THE Chartered Institute of Taxation of Nigeria (CITN)

(Chartered by Act No. 76 of 1992)

**“CITN: RE-ENGINEERING THE TAX PROFESSION IN NIGERIA”
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CITN: RE-ENGINEERING THE TAX PROFESSION IN NIGERIA

Introduction

The journey towards entrenching and deepening the knowledge and profession known as taxation in Nigeria has come full circle. From the founding days in February, 1982 to its substantive charter in 1992, the Chartered Institute of Taxation of Nigeria (CITN) has maintained an even keel on its contribution towards reforming the national tax system. Its substantive charter known as the Chartered Institute of Taxation of Nigeria Act, 1992, now Cap. C10, 2004 Laws Of the Federation of Nigeria, 2004 empowers it to effectively regulate and control the practice of taxation in Nigeria by regulating its members and continue to determine standards of knowledge and skill required by persons desiring to become registered members of the tax profession such that only qualified persons in line with the requirements of the Charter are admitted into the roll of membership of the Institute.

Other functions of the Institute include:

- To encourage, promote and co-ordinate research for the advancement of tax practice and administration in Nigeria by;
 - Data collection on revenue performance of Revenue Agencies;
 - Publication of tax issues that are of public interest;
 - Publication of research materials in the tax journal for public enlightenment;
 - Attending to tax enquiries from tax payers, both individual and corporate;
 - Making inputs into Federal Government budgets and fiscal policies;

- Promote professional ethics and efficiency in tax administration and practice thereby eliminating incidences of quackery and touting within the Nigerian Tax system.

The Institute was part of the 2003 Study Group on the Review of the Nigerian Tax System which was inaugurated by the then Federal Minister of Finance. Further to the report of the Group, a private-sector driven Work Group was constituted in 2004 to review the recommendations of the 2003 Study Group which invariably gave birth to eight reform bills, some of which have been passed into law while others are still undergoing legislative processes at the National Assembly. It also led to the formulation of the National Tax Policy document which has been approved by the Federal Executive Council since 2010, although launched by President Goodluck Jonathan in April 2012.

The National Tax Policy

The National Tax Policy is aimed at creating a tax system that will contribute to the well-being of all Nigerians such that taxes which are collected by Government, should directly impact on the lives of the citizens. This can be accomplished through proper and judicious utilization of the revenues collected by government. The tax system, as envisaged by the National Tax Policy, is expected to meet the following, among other objectives:

- To promote fiscal responsibility and accountability;
- To facilitate economic growth and development;
- To provide the government with stable resources for the provision of public goods and services;
- To address inequalities in income distribution;
- To provide economic stabilization;
- To pursue fairness and equity; and
- To correct market failures.

In a bid to give legal backing to tax policy, there is need to crystalize its tenets in tax laws enacted by the National Assembly.

The role of the Institute in re-engineering tax practice is such that Federal and State Governments that have responded the call of the Institute to professionalize the tax system have begun reaping its benefits in folds.

Joint District Societies

The number of District Societies have increased appreciably and there remains a continuous clamour for presence of the Institute at the grassroots level for better impact.

To date, the following are District Societies are operational at CITN nationwide:

District Society	Chairman	Telephone	Email
ABEOKUTA DISTRICT SOCIETY	MRS. G.O ODUGBEMI	234 (0) 8033475720	abeokutadistrict@citn.org
ABUJA & DISTRICT SOCIETY	KATO, SIMEON N.	234 (0) 8033492560	abujadistrict@citn.org
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YOLA & DISTRICT SOCIETY	D.J. KOMSOBBI	234 (0) 8052579305	yoladistrict@citn.org
JOINT DISTRICT SOCIETY CHAIRMAN	C.I. EDE	234 (0) 8138394440	cieikem@yahoo.com
JOINT DISTRICT SOCIETY SECRETARY	ODUNMBAKU, RAFIU OLAWALE	234 (0) 8033642495	wale@citn.org
SOCIETY OF WOMEN IN TAXATION (SWIT) PRESIDENT	MRS. OKOROR JUSTINA	234 (0) 8020520581	swit@citn.org
KANO AND DISTRICT SOCIETY	UMAR MUHAMMAD KABIR	234 (0) 8036056617	kanodistrict@citn.org
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ILORIN DISTRICT SOCIETY	OLUSHOLA OLANIYI RICHARD	234 (0) 8033608883	richolushola@gmail.com
IBADAN&DISTRICT SOCIETY	MR. AYARA OLUFEMI O.	08132776475, 08023135722	ibadandistrict@citn.org

FORMATION OF REGIONAL AND SUB REGIONAL TAX PROFESSIONAL BODIES

In furtherance of its avowed commitment to engendering professionalism in tax practice in the country and beyond, a forum for technical and educational development, information sharing and enhancement of tax practice and administration was established by the Chartered Institute of Taxation of

Nigeria (CITN) and the Chartered Institute of Taxation of Ghana (CITG) in collaboration with Revenue Agencies of the West African Sub-region now known as the West African Union of Tax Institutes (WAUTI) which has in turn paved the way for the formation of the Association of African Tax Institutes (AATI).

The West African Union of Tax Institutes (WAUTI) was inaugurated on 11th May, 2011 by His Excellency James Victor Gbeho, the then President of Economic Community for West African States with Prince Razaq Kunle Quadri, FCTI, as the first President during the annual tax conference of CITN held in Abuja. The Union has made effort at reaching out and assisting various countries in the sub-region establish their various Tax Institutes with Liberia, Gambia, and Benin close to establishing their Institutes. The Union's current President is Mr. Mike Koffi Aflu, FCIT. He is also the incumbent President of the Chartered Institute of Taxation Ghana. Mr. Mark Anthony Chidolue Dike, FCTI, is the Vice President, as well as the current President of the Chartered Institute of Taxation of Nigeria.

The Association of African Tax Institutes (AATI) came on stream in June, 2011 at a meeting of the Presidents of Tax Institutes and Heads of some Tax Professional bodies in Africa. Countries in attendance at inception included Nigeria, Ghana, Liberia, Kenya, Cote d'Ivoire, and South Africa. This was followed by its formal inauguration on 23rd August 2013 during the Chartered Institute of Taxation Ghana's Annual Tax Conference for 2013. As with its avowed commitment to the tax profession anywhere and everywhere, the Chartered Institute of Taxation of Nigeria's President at that time in the person of Asiwaju Sunday Jegede, FCA, FCCA, FCTI, was elected the 1st President of AATI. AATI has its headquarters in Accra, Ghana.

INFRASTRUCTURAL CAPACITY BUILDING

The Institute's resolve at addressing professionalism of the tax system has seen its activities transcend conduct of examinations, training and workshops to building of critical infrastructure relevant to supporting these intellectual efforts. It is in this vein that the "Tax Professional House" project (the CITN

Headquarters Building project) is presently underway with an expectation that it will be completed before the end of first half of 2014. Financial commitments in respect of this project were sourced from the Building Fund, which is the repository for the construction levy on members approved at the 19th Annual General Meeting of the Institute held in 2011. The project, when completed in the next few months, will undoubtedly contribute to the Institute's ability to meet up with its responsibilities to all stakeholders.

Accelerating the processes for the establishment of a Tax Academy for Nigeria

Another project following on the heels of the "Tax Professionals House" is that of a Tax Academy. This project was conceived as an avenue to develop the human capacity needs of the taxation profession in Nigeria. Though still on the drawing board, it is hoped that the project would come on stream very soon with support of stakeholders particularly around the Federal Capital, Abuja.

In consideration of the totality of the Institute's role and involvement in professionalization of the tax system, it can be gleaned that it has evolved in its ability to reach out in bridging the knowledge gap as well as becoming an authoritative and firm voice in taxation in all its ramifications in Nigeria, in particular, and in Africa, in general.

Beyond the statutory provisions in this regard, the Courts in Nigeria have reiterated that CITN remains the only recognised Professional Body in Nigeria that is legally empowered to regulate and control the tax profession in Nigeria in all its ramifications.

Mark Anthony Dike, FCTI, ACA

President/Chairman of Council

The Chartered Institute of Taxation of Nigeria (CITN)