



**THE CHARTERED INSTITUTE
OF TAXATION OF NIGERIA**



CITN... Tax profession drives the economy!



VISION

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

MISSION

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

CORE VALUES

Service
Teamwork
Excellence
Professionalism

MOTTO

Integrity & Service



PRESIDENT'S STATEMENT

It is my pleasure to present the 2021 Training Programme handbook to all persons who have taken interest and seek knowledge in taxation.

By virtue of the Institute's statutory recognition, we are well placed to provide training and certify Tax Professionals in Nigeria. One of the media through which the Institute performs this function is via the Mandatory Professional Training Programme (MPTP).

The past year was quite challenging in terms of our ability to deliver training programmes to our members and the general public due to the COVID-19 Pandemic. However, we were able to leverage on technology to meet the training needs of stakeholders without endangering their lives and in convenience.

At the taxation terrain, there were a lot of changes, including measures by government and tax authorities towards addressing fiscal shocks occasioned by COVID-19. Obviously, this threw up a lot of issues that posed challenges for tax payers and by extension tax professionals.

Therefore, the training programme for this year has been structured taking into account these changes and the need to

bring our members up to speed on developments.

May I appreciate members who attended the training programmes held during the year 2020 while harping on the need to take advantage of the training programmes outlined for 2021 for your professional development.

Once again, it is my pleasure to present our programme schedule for the year 2021 which I believe would deliver value to all who make efforts to participate.

I commend members of the Education Committee led by Prof. Godwin Oyedokun, FCTI and with support from the Secretariat team for their tireless and unrelenting efforts towards ensuring our training programme benefits our members, the profession and the Nigerian economy.

Dame Gladys Olajumoke Simplice, FCTI
14th President/Chairman of Council
Chartered Institute of Taxation of Nigeria

FROM THE DESK OF THE CHAIRMAN



The Council and the entire members of the Education Committee are pleased to introduce to you, through this publication, the 2021 training programme of our great Institute. It is the mandates of this Committee of Council to facilitate continuous training programmes that are tailored to achieve the aims and objectives of the Institute.

Since every professional group in the world can better exert its influence by the quality of its membership and the service offered to the sectors they operate in, the Institute has never relented in providing members with the requisite skills in the environment that support members to be better equipped to function as tax professionals. Thus, the Mandatory Professional Training Programme (MPTP) over the years has become a veritable platform that drives our recertification process for members. To ensure that the MPTP meets the expectations of the Institute and stakeholders, Council through the Education Committee undertakes a yearly review of the training programme including the overall programme contents and its suitability to the needs of members in terms of bridging skills gap and adaptability to contemporary developments in the profession.

In doing this, inputs are taken from the Tax Faculties of the Institute; Committee members, Academicians, reviewed comments from the Institute's past MPTPs; contemporary developments in the tax system, salient issues in tax practice, present and inherent challenges in the operating environment are also considered.

Esteemed members and stakeholders, the strategic focus of the 2021 MPTP is on business disruption as they affect taxation, tax planning and management under restricted operations, assets lose and destruction as well as other security challenges, and enhancing members skills to deliver value-added tax advice and survival planning strategies to their clients and employers as we move into the new normal. The overall outlook of this year's training programme is therefore structured to give participants value for money with a focus on quality content, better course delivery and facilitation. To ensure a nimble and precision-driven approach towards the upskill of members in the year 2021, virtual MPTP was introduced due to the challenged that arose as a result of the pandemic outbreak in the Country. This will allow participants to join the training at the comfort of their homes.

2021 MPTP TOPICS ON WEBINAR			
THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA			
SUMMARY OF EDUCATION TRAINING PROGRAMME FOR WEBINAR			
S/N	COORDINATING UNIT	TOPICS	DATE
1	LAGOS	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Tax reforms and legislative changes in Nigeria: An update iii Understanding the fundamentals of Digital Assets taxation 	Tue. March 9, 2021
2.	ABUJA	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Tax reforms and legislative changes in Nigeria: An update iii Understanding the fundamentals of Digital Assets taxation 	Thur. March 18, 2021
3	ENUGU	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Administration of Local Government Revenue in Nigeria: Prospects and Challenges iii Withholding Tax Exposed: Tax Planning Strategies 	Tue. March 30, 2021
4.	YENAGOA	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Transfer Pricing: Compliance Requirements and the changing landscape iii Stamp Duties: Dutiable Instruments, Assessment & Recovery 	Tue. April 13, 2021
5.	KADUNA	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Administration of Local Government Revenue in Nigeria: Prospects and Challenges iii Withholding Tax Exposed: Tax Planning Strategies 	Thur. April 22, 2021
6.	OWERRI	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Transfer Pricing: Compliance Requirements and the changing landscape iii Stamp Duties: Dutiable Instruments, Assessment & Recovery 	Tue. June 8, 2021
7.	LAGOS	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience <p>Implications for the Nigerian Tax Treaty Network.</p>	Thur. June 17, 2021

8.	WARRI	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Effective Management of Tax Audit and Investigation: Post Business Disruption Implication iii Withholding Tax Exposed: Tax Planning Strategies 	Tue. June 22, 2021
9	IBADAN	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Tax dispute resolution in Nigeria: TAT to the rescue iii Taxation of informal Sector: Unbundling the bane 	Tue. July 8, 2021
10	PORT HARCOURT	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Tax reforms and legislative changes in Nigeria: An update iii Management and Administration of Artificial Intelligence Taxation 	Thur. July 15, 2021
11.	BENIN	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Management and Administration of Artificial Intelligence Taxation iii Withholding Tax Exposed: Tax Planning Strategies 	Tue. August 3, 2021
12.	ASABA	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Tax dispute resolution in Nigeria: TAT to the rescue iii Taxation of informal Sector: Unbundling the bane 	Thur. August 19, 2021
13	IOS	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Administration of Local Government Revenue in Nigeria: Prospects and Challenges iii Taxation of Agricultural Business for economic growth in Nigeria 	Tue. September 2, 2021
14	ABEOKUTA	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Tax dispute resolution in Nigeria: TAT to the rescue iii Taxation of informal Sector: Unbundling the bane 	Thur. September 9, 2021
15.	IYO	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Understanding the Multilateral Instrument and its Implications for the Nigerian Tax Treaty Network iii Withholding Tax Exposed: Tax Planning Strategies 	Tue. September 14, 2021
16.	ILORIN	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Tax dispute resolution in Nigeria: TAT to the rescue iii Taxation of informal Sector: Unbundling the bane 	Thur. October 7, 2021

17.	KANO	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Administration of Local Government Revenue in Nigeria: Prospects and Challenges iii Taxation of Agricultural Business for economic growth in Nigeria 	Tue. October 12, 2021
18.	MAKURDI	<ul style="list-style-type: none"> i Business Disruption and Continuity: Repositioning for Resilience ii Taxation of Agricultural Business for economic growth in Nigeria iii Tax reforms and legislative changes in Nigeria: An update 	Tue. November 16, 2021
19.	SOKOTO	<ul style="list-style-type: none"> i Administration of Local Government Revenue in Nigeria: Prospects and Challenges ii Business Disruption and Continuity: Repositioning for Resilience iv Withholding Tax Exposed: Tax Planning Strategies 	Tue. November 23, 2021

LOCATION AND DATES FOR 2021 REGIONAL MPTPS

S/NO	LOCATION AND STATES UNDER	TITLES	DATES
1	South East Districts a. Awka b. Enugu c. Onitsha d. Owerri e. Umuahia	i Accounting for Taxation: A professional Analysis ii Taxation of Educational Activities in Nigeria. iii Taxation of Specialised Businesses post business disruption: Insurance in the focus	Thur. July 29, 2021
2	South West Districts a. Abeokuta b. Ado-Ekiti c. Akure d. Osogbo e. Ota f. Ibadan g. All District Societies in Lagos	i. Digital Assets tax practice in Nigeria: Opportunities & Challenges ii. Taxation of Educational Activities in Nigeria. iii. Taxation of Specialised Businesses post business disruption: Insurance in the focus	Tue. August 31, 2021
3	South South Districts a. Asaba b. Benin c. Calabar d. Port Harcourt e. Uyo f. Warri g. Yenagoa	i Accounting for Taxation: A professional Analysis ii Taxation of Specialised Businesses post business disruption: Insurance in the focus iii Communication Tax in Nigeria: Expectation and Prospect	Thur. Sept. 30, 2021
4	North East/West a. Bauchi b. Damaturu c. Sokoto d. Gombe e. Gusau f. Kaduna g. Kano h. Kebbi i. Yola	i Accounting for Taxation: A professional Analysis ii Taxation of Agricultural Business for economic growth in Nigeria. iii Taxation of Specialised Businesses post business disruption: Insurance in the focus	Tue. Oct. 26, 2021

5	North Central a. Abuja b. Makurdi c. Minna d. Jos e. Lokoja f. Ilorin	i Accounting for Taxation: A professional Analysis ii Digital Assets tax practice in Nigeria: Opportunities & Challenges iii Taxation of Educational Activities in Nigeria.	Tue. Nov. 2, 2021
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SEMINAR TOPICS

S/NO	LOCATION	TITLES	DATES
1	Lagos	<ol style="list-style-type: none"> 1. Advance Pricing Agreements (APA): A Transfer Pricing dispute prevention mechanism 2. Mutual Agreement Procedure (MAP): A dispute resolution mechanism against double taxation. 3. The Three-Tiered Transfer Pricing documentation: Implementation of the Country-By-Country Reports (CBCR) in Nigeria. 4. African Continental Free Trade Area (AfCFTA): Implications on Nigeria Business Environment 	
2	Abuja	<ol style="list-style-type: none"> 1. Advance Pricing Agreements (APA): A Transfer Pricing dispute prevention mechanism 2. Mutual Agreement Procedure (MAP): A dispute resolution mechanism against double taxation. 3. The Three-Tiered Transfer Pricing documentation: Implementation of the Country-By-Country Reports (CBCR) in Nigeria 4. African Continental Free Trade Area (AfCFTA): Implications on Nigeria Business Environment 	