

NOTE:

- An annual development fee of N100 per individual is imposed on all taxable individuals in the entire country.
- Subject to the provisions of the 1999 Constitution of the Federal Republic of Nigeria, the Taxes and Levies Law is the most comprehensive and authoritative Legislation on the taxes and levies that can be collected by each level of government - i.e. Federal, State and Local Government - in Nigeria.
- Legal challenges on the taxing powers of the various tiers of government, especially with respect to which tier of the government has the taxing authority to charge and collect value added tax ("VAT"), lottery and gaming fee licences, vehicle registration fees, etc are pending in some Courts of law.

**IDEA EDGE CONSULTING
TAXATION AND REVENUE GENERATION SERVICES**

Our philosophy is to assist the various sub-national Governments within the federation to maximize/optimize their revenue generating capacity via our Public Sector Tax Administration Value Chain Model which is a patent-pending framework. Essentially, we shall assess and collect tax due, equitably, accurately and fairly under the law; maximize voluntary compliance; provide taxpayer education, provide customer service and compliance programmes; minimize the burden on taxpayers; maximize responsiveness to stakeholders; maximize the quality of assistance provided to taxpayers to help them comply with their obligations and expand the revenue base. So, who is helping you?

In addition, we advise and support clients on a wide range of tax and business issues, including restructuring of Transactions for maximum tax advantage. Typically, our core tax services include: Business Tax Advisory Services; Business Tax Compliance Services; Indirect Tax – Customs & Value Added Tax Services; International Tax; Transaction Tax & Due Diligence; Tax Accounting; Tax Policy and Controversy; Revenue Administration Reform; Tax Litigation Support; Statutory reporting etc.

"Tax policy should not be seen as the art of the possible; rather a deliberate effort should be put in place to achieve the pursuit of the optimal"

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