

MINUTES OF THE 138TH MEETING OF THE JOINT TAX BOARD WITH THE THEME. "ADMINISTERING VAIDS IN NIGERIA: "THE ROLES OF STAKEHOLDERS" HELD ON THE 14TH & 15TH AUGUST, 2017 AT THE TRANSCORP HILTON HOTEL, ABUJA.

1.0 ATTENDANCE

1.1	PRESENT		
S/N	NAME	STATE/ORGANIZATION	STATUS
1	Tunde Fowler	JTB	Chairman
2	Udochukwu Ogbonna	Abia IRS	Member
3	Hamman Adama Njabari	Adamawa IRS	Member
4	Okon Okon	Akwa Ibom IRS	Member
5	Pastor Achike Emejulu Joe	Anambra IRS	Member
6	Yakub Isa	Bauchi IRS	Member
7	Audy Anthony	Bayelsa IRS	Member (Rep)
8	Mimi A. Orubibi	Benue IRS IRS	Member
9	Ali Manga Bulama	Borno River IRS	Member
10	John Ukwu Agwupuye	Cross river IRS	Member
11	Monday Onyeme	Delta IRS	Member
12	Nwakaego Nworie	Ebonyi IRS	Member (Rep)
13	Igbinidu Inneh	Edo IRS	Member
14	Oguntoyinbo Folu	Ekiti IRS	Member
15	Emeka Odo	Enugu IRS	Member
16	Mohammed Adamu Damji	Gombe IRS	Member
17	Pst. Dr. H. Jacobs	Imo IRS	Member
18	Ibrahim Ahmed Mohammed	Jigawa IRS	Member
19	Mukhtar Ahmed	Kaduna IRS	Member

20	Sani A. Dambo	Kano IRS	Member
21	Aminu D. Abdulmumini	Katsina IRS	Member
22	Muhammad Dan ige	Kebbi IRS	Member
23	Alhaji Yakubu Oseni	Kogi IRS	Member
24	Olusegun Olamuyi	Kwara IRS	Member (Rep)
25	Abideen Akande	Lagos IRS	Member
26	Akaba Bulus Maina	Nasarawa IRS	Rep. Member
27	Habibu Yusuf Jibril	Niger IRS	Member
28	Adekunle M. Adeosun	Ogun IRS	Member
29	Alade O. Bunmi	Ondo IRS	Member
30	Bicci Alli	Osun IRS	Member
31	Olusola A.	Oyo IRS	Member
32	Dashe Arlat Dasogot	Plateau IRS	Member
33	Edwards Mark	Rivers IRS	Member (Rep)
34	Aminu Dalhatu	Sokoto IRS	Member
35	Dr. Siman S. Ambita'a	Taraba IRS	Member
36	Ahmed Wakili	Yobe IRS	Rep. Member
37	Isah Mohammed Anka	Zamfara IRS	Member
38	Salihu B. Alkali	FIRS Director FCT, Kogi & Nasarawa	Member
39	Abiodun M. Aina	FIRS	Member
40	Theophilus Charles	FRSC	Co-opted Member
41	Emeka Ifera	RMA& FC	Co-opted Member
42	Larai Shuaibu	Federal Ministry of Finance	Co-opted Member
43	C. I. Ede	CITN	Co-opted Member
44	B. H. Oniyangi	FIRS	
45	Bipeledei Fyneman	Nigeria Immigration Service	Observer Status Co-opted member
46	Ekechi Cyriacus	FIRS S/Cord	

47	Pam D.	FIRS S/Cord	
48	A. I. Okonkwo	FIRS S/Cord	
49	G. O . Oshiga	FIRS S/Cord	
50	Alhassan A.Y.	FIRS S/Cord	

51 IN ATTENDANCE		
52	Name	Organisation
53	Gum S. T	JTB
54	Ja'afaru M. I	JTB
55	Amos Oduleye	JTB
56	Aisha Ribadu	JTB
57	Zainab Gobir	JTB
58	Omolara LOgiledoye	JTB
59	Alice Magnus Okorigwe	JTB
60	Abu bello Luqman	JTB
61	Amaka Maduka	JTB
62	Aisha Hussain Umar	JTB
63	Adewale Oluseyi	JTB
64	Fatima Dalhatu	JTB

	ACTION BY
<p>65 <u>ISSUES/DISCUSSIONS/DECISIONS</u></p> <p>66 OPENING</p> <p>67 The meeting was called to order at 1pm by the Secretary JTB, who on</p> <p>68 behalf of the Chairman welcomed all members to the meeting.</p> <p>69 He informed members that the meeting was an enlarged one as FIRS</p> <p>70 States coordinators along with VAIDS officials from the Federal</p> <p>71 Ministry of Finance took part.</p>	
<p>72 <u>OPENING PRAYERS</u></p> <p>73 Opening prayers were offered by Sokoto and Bayelsa IRS Chairmen.</p>	
<p>74 <u>REVIEW & ADOPTION OF AGENDA</u></p> <p>75 Abia suggested that amendment of NIPOST amendment bill be added</p> <p>76 to the agenda since JTB is an interested party.</p> <p>77 However members agreed that it should be part of the AOB to enable</p> <p>78 thorough discussion on it.</p> <p>79 Anambra requested that the issue of Data from BVN be discussed</p> <p>80 extensively, while Immigration representative requested for a slot in</p> <p>81 the agenda to make presentation on behalf of his organization. The</p> <p>82 Secretary responded that the NIS representative will be obliged as the</p> <p>83 meeting progressed.</p> <p>84 The Chairman of Akwa Ibom IRS moved for the adoption of the</p> <p>85 agenda while Kogi IRS Chairman seconded.</p>	<p>All Members</p>
<p>86 <u>CHAIRMAN'S OPENING REMARKS</u></p> <p>87 The Chairman opened his remarks by reminding members of the</p> <p>88 increasing need for the country to diversify for sustainable</p> <p>89 development, Pointing out that to achieve the objective. Government</p> <p>90 is coming up with a lot of Programs and schemes like the Voluntary</p> <p>91 Asset and Income Declaration Scheme (VAIDS), hence the need for</p> <p>92 all hands to be on deck for its success.</p> <p>93 The Chairman expressed satisfaction with the level of cooperation and</p> <p>94 support of the programme by the members and urged them to keep the</p> <p>95 tempo.</p>	<p>CJTB</p>
<p>96 MOU on VAIDS</p> <p>97 On the Memorandum of understanding on the VAIDS, the Chairman</p> <p>98 reiterated its importance for synergy and improved collaboration</p> <p>99 among key players of the scheme, while expressing delight for the</p> <p>100 progress so far.</p>	<p>Members</p>

101 **List of High networth Taxpayers**
 102 On the list of High networth taxpayers, The Chairman noted that so far
 103 only **twelve (12)** States have submitted to the Secretariat the list of
 104 High networth taxpayers in their states.
 105 He therefore urged members that have not submitted to do so in
 106 earnest.
 107 The ATAF Chairman informed members that the ATAF conference
 108 was slated to hold in Abuja, Nigeria between the 20th – 29th of
 109 September, 2017 and that invitation will be sent to members along with
 110 State Commissioners of Finance.

F&GPC

111 **PRESENTATION OF THE F&GPC REPORT**

112 The Secretary invited the Chairman Abia IRS to present the report of
 113 the F&GPC meeting which took place on the 24th July, 2017.

114 He requested the approval of the Chairman JTB that Chief Oseni
 115 Elamah be excused as some matters to be discussed concerns him.

116 Chairman Abia, informed members that the report centered on 7 items
 117 viz:

- 118 • Selection of a new Secretary of the Joint Tax Board.
- 119 • Report of the JTB 2015/2016 Audited accounts.
- 120 • Discussions/issues on VAIDS.
- 121 • Promotion Examination for JTB Staff.
- 122 • Status of members indebtedness.
- 123 • JTB approved Budget
- 124 • JTB Database integration.

125 He stated that the Committee recommendations are contained in the
 126 F&GPC report.

127 After the presentation, the Secretary appreciated the Abia Chair and
 128 urged members to deliberate on the recommendations.

129 After thorough deliberations, members unanimously approved the
 130 F&GPC report.

131 **Appointment of new Executive Secretary of the Joint Tax Board.**

New ES

132 The first item on the F&GPC report that was approved by the members
 133 was the appointment of the Executive Secretary of the JTB in the
 134 person of Chief Sir Oseni Salawe Elamah mni.

135 The Chairman, congratulated the new Executive Secretary and called
 136 on him to introduce himself fully to the members.

New ES

137 **THE NEW EXECUTIVE SECRETARY**

138 Chief Oseni Elamah gave some of his Biography and said that he
 139 wholeheartedly accepts the appointment, promising to serve and

140 support all members towards achieving the Mission and Vision of the
 141 Joint Tax Board.
 142 The Chairman JTB, appreciated the outgoing Secretary JTB and
 143 informed members that FIRS was glad to have him back as he had a
 144 track record of excellent performance, and scored the highest marks in
 145 the just concluded FIRS Promotional Examinations.
 146 He asked the outgoing Secretary to start the handover process and
 147 urged members to host and honour the outgoing Secretary.
 148 The outgoing Secretary thanked the CJTB and members for the
 149 opportunity given him to serve. He prayed that the new Secretary will
 150 move the Board to greater height and called on members to accord the
 151 new ES the necessary support.

Outgoing Secretary

152 **RACTIFICATION OF AUDITED ACCOUNT**

153 The Secretary sought to know the position of members on the item.
 154 Anambra noted that there was no such report i.e. audited account in
 155 the files and also enquired whether the appointment of the auditors
 156 was still subsisting.
 157 The Chairman CJTB, responding to the queries on the audited account
 158 directed that while copies of the report shall be made available to
 159 members, members can go ahead with deliberation on the matter.
 160 After due deliberations the audited account was ratified by members.
 161 Members however, noted items number 3,4,5,&6 i.e.(VAIDS,
 162 Promotional exams of Secretariat Staff, and States indebtedness to the
 163 JTB and approved item no 7 i.e. the report of JTB Data integration.

All members

164 **PRESENTATIONS ON VAIDS AND NATIONAL TAX POLICY**
165 **(NTP)**

166 The Secretary introduced to the members two erudite scholars that will
 167 make presentations on the above subject matters in the persons of
 168 Professor Abiola Sani of Lagos State University and Mr. Taiwo
 169 Oyedele of PriceWaterCoppers Ltd.
 170 The Presenters touched on the importance of both the VAIDS program
 171 and the National Tax Policy NTP towards positively shaping the
 172 country's tax system and administration as well as putting it in tune
 173 with the global best practice.
 174 After the presentations, the CJTB thanked the presenters for doing
 175 justice to the subject matter and urged members to leverage on the
 176 existing enormous goodwill accorded to tax authorities by the
 177 respective States Chief executives to perform optimally without fear
 178 or favour as there was no untouchables as far as taxation was
 179 concerned.

Paper Presenters

180 **COMMENTS ON THE PRESENTATIONS**

181 The VAIDS Committee representative informed members that
182 deployment of VAIDS personnel to states will start from the end of
183 August and training on VAIDS for JTB was slated for the 15th of
184 August 2017. He informed members that training manual will be
185 distributed to them to go through.

Members

186 The VAIDS Rep. urged member, who have an ongoing audit and
187 investigations on taxpayers to go ahead except if it is a fresh case of
188 which penalty can be waived, pointing out that VAIDS was not about
189 stopping audit or investigations but tax declaration.

190 Some members expressed concerns about the presence of some issues
191 which might affect the success of the scheme these are:

- 192 • Lack of adequate involvement of States in the recruitment of
193 Personnel that would serve as the Tax Liaison Officers (TLO)
194 for the program.
- 195 • Lack of adequate involvement of States in the running of the
196 scheme.
- 197 • Inadequate sensitization and education about the programme
198 especially in local languages.
- 199 • Paucity of funds to effectively run the program in the States.
- 200 • Who and how to trace assets belonging to taxpayers from
201 within and outside the country.
- 202 • Non- availability of central unit to facilitate ease of
203 communication for the VAIDS project.

204 Responding, the representative of the Federal Ministry of Finance,
205 said there was already a database from the N Power programme from
206 which the TLO were selected.

207 Corroborating on this, and also responding on some of the perceived
208 issues raised by members, the CJTB urged members to be patient as
209 it is normal for new projects to encounter some challenges at the
210 inception stage but however as it progress things will normalize.

211 He urged members to understand that the FMF just got approval for
212 the scheme expenditure and have already the N-power program in
213 place, as such members should endeavour to accept the TLO and
214 work with them for the success of the program.

215 The CJTB also assured members of adequate support of the FIRS on
216 incidental logistics like provision of vehicles for Joint sensitization
217 program and printing of VAIDS forms.

218 **On tracing of assets**

219 The chairman JTB informed members that the FMF had engaged
220 some professionals to assist in tracing assets of taxpayers abroad, and

221 already agreements has been signed with some countries to assist in
 222 that direction.
 223 He advised members to liaise with relevant agencies in tracing
 224 taxpayers asset within the country.
 225 He reiterated to members that the VAIDS scheme ^{is} has a viable
 226 commendable and laudable Scheme that needs the support of all to
 227 achieve the desired result. He pointed out that the scheme allows
 228 installments payment as such taxpayers should be encouraged to
 229 utilise the opportunity to discharge their civic responsibility.
 230 He also advised States to establish offices for the purpose of VAIDS
 231 and added that FMF was also establishing offices in some states to
 232 compliment States efforts in that direction.

All members

All members

233 **PRESENTATION BY NASME**

234 The President National Association of Small and Medium
 235 Enterprises informed members that his association has carried a
 236 careful study and found out a bulk of small business operations in the
 237 country had little or no knowledge of how to perform the civic
 238 responsibility of paying taxes.
 239 He said based on this premise, it is incumbent on tax authorities to
 240 embark on massive taxpayer enlightenment and sensitization in
 241 collaborations with other agencies to reach out to the grass root
 242 especially the artisans who formed a greater percentage of taxpayers
 243 in the country.
 244 The President lauded the VAIDS initiative, stating that it is a
 245 program that was long overdue and would not only add value to the
 246 nation's tax system but increase the Internally Generated Revenue of
 247 government.
 248 After the presentation, the Chairman JTB appreciated NASME for
 249 their continuous support to tax authorities and assured them of the
 250 JTB cooperation and collaboration.

251 **PRESENTATION BY THE CORP MARSHAL FRSC**

252 The Corp Marshal briefed members on the following:
 253 **Unclaimed license:-** The Corp Marshal reminded members that it is
 254 the responsibility of States to clear the backlog of the unclaimed
 255 license. He implored members to open up (establish) offices for such
 256 purpose as some of the unclaimed licenses have already expired.
 257 **National Identification Number (NIN) prerequisite for Drivers**
 258 **license**
 259 The Corp Marshal informed members that by January, 2018,
 260 National Identity Number (NIN) will be a pre-requisite for
 261 application and collection of Drivers License. The date was set aside

Corps Marshal
FRSC

262 263	with the optimism that by then all Databases (for identification purposes) must have been integrated.	Corps Marshal FRSC
264 265 266	Pricing of Drivers License:- He said flowing from the discussions at the last Technical Committee meeting of the Board, new price for Drivers License is expected to be proposed.	All members
267 268	Driving Schools:- The Corp Marshal implored states to encourage setting up of more driving schools.	
269 270 271 272 273	State Indebtedness to the FRSC:- The Corp Marshal informed members that States are owing the FRSC over, N500 million (Five Hundred Million naira) being the cost of credit facilities given to them by the Corps. He pleaded with the Chairman JTB to intervene for the FRSC to recover the amount from members.	CJTB
274 275 276	Issuance of class “A” license:- The Corp Marshal informed members that by September 1 st , 2017 the Corp will start issuance of the above license to Motorcycle and Tricycle Drivers.	FRSC
277 278 279	Truck/Articulated Vehicle Number Plates: The Corp Marshal urged States IRS to endeavour to place orders for the above item from the FRSC.	All members
280 281 282	Upload of Registered Vehicle into NVIS Portal:- The Corp Marshal solicited the support and cooperation of members in this regards for scrutiny and information purposes.	All members
283	<u>RESPONSE TO THE FRSC’S PRESENTATION</u>	
284 285 286 287	The Chairman JTB, expressed dissatisfaction with the issue of the continuous non payments of credit facilities to the FRSC saying it is not acceptable. He called on members to effectively agree that such payments should be deducted at source.	All members
288 289	Zamfara <u>Chair</u> , noted that the FRSC also owes some states as such there is need for reconciliations.	
290 291 292 293 294 295	Unclaimed license:- The CJTB stated that by the end of August 2017, states should establish offices for such purposes and should as well send in and publicized the addresses and contact numbers of such offices for people to go and pick up their licenses. The Chairman then thanked the FRSC Corp Marshal for the presentation and his support to the JTB.	SIRS

296 **PRESENTATION BY THE NATIONAL IDENTITY**
297 **MANAGEMENT COMMISSION (NIMC)**

DG NIMC

298 The Director General of NIMC' presentation hinged on the growing
299 need for effective collaboration between his organization and the tax
300 authorities in the Country. He pointed out that such areas of
301 collaboration include:-

- 302 • Co-location (enrollment) & Data sharing
- 303 • Inclusion of TIN in the National e-ID card.
- 304 • Placement of FIRS/JTB logos on the NIN slip
- 305 • NIMC verification & API Services
- 306 • Waiver of unpaid taxes.

307 The Director General informed members that NIMC has the mandate
308 to harmonise and integrate various identity Data bases in all
309 government agencies into one centralize Database, as such there is
310 need to leverage on this, for authentication and identification of
311 taxpayers across the country.

312 He implored members to see the above listed areas of collaborations
313 as a means of ensuring efficiency and transparency in the nation's
314 tax system and administration.

315 The D.G solicited the buy-in and financial support of the members
316 to achieve the desired result.

317 The Chairman JTB, appreciated the D.G NIMC for the articulated
318 presentation and stated that the JTB will set up an ICT Committee to
319 meet with the NIMC for enhanced collaboration and achievement of
320 the desired result.

321 **PRESENTATIONS ON COLLABORATION BETWEEN FIRS**
322 **(STATES COORDINATORS) AND STATES IRS ON VAIDS &**
323 **TAX GENERALLY**

FIRS
S/Coordinators

324 The Secretary informed members that FIRS States Coordinators are
325 around to give a firsthand information on the collaboration and
326 synergy between FIRS and SIRS in achieving positive results on
327 VAIDS and tax administration generally.

328 He then invited the States Coordinators to one after another give
329 account on their experiences and efforts with SIRS offices in
330 effectively executing the VAIDS. He requested members to as well
331 throw more light on the subject matter.

332 At the end of the presentation members were unanimous that there
333 was an improved collaboration and support between the tax
334 authorities (FIRS & SIRS) in seeing to the success of the VAIDS
335 Programme (as in most states, both FIRS & SIRS, combined teams to

<p>336 337 338 339 340 341</p>	<p>conduct the Tax Thursday awareness campaign on VAIDS). Same applied in terms of deductions of WHT & VAT. The Chairman JTB appreciated the FIRS State Coordinators and the SIRS Chairmen and officials for a job well done. He reminded them of the importance of working together and enjoined them to sustain the tempo for more positive results.</p>	<p>Members & FIRS S/Coordinators</p>
<p>342</p>	<p><u>PRESENTATION BY THE NIGERA GOVERNORS' FORUM</u></p>	<p>NGF</p>
<p>343 344</p>	<p><u>(NGF)</u> The Forum's presentation focused on update on the Internally Generated Revenue Dashboard and Help Desk.</p>	
<p>345 346 347 348 349 350</p>	<p>The representative of the Forum informed members that the Dashboard and the Help Desk were launched in February year 2017 and have so far assisted tax authorities in areas such as tax administration, tax processing, standardized tax procedures and innovative enforcement strategies.</p>	
<p>351 352</p>	<p>The Forum also made available its online platform for tax authorities to download knowledge resources tailored to their needs.</p>	
<p>353 354 355</p>	<p>The Forum urged members to hasten facilitation of synergy among relevant agencies, embrace automation and sustainable awareness sensitization for positive results in the nation's tax system.</p>	
<p>356</p>	<p>MEMBERS RESPONSE</p>	
<p>357 358 359</p>	<p>Members appreciated the NGF for the presentation and noted that the NGF had been impacting positively on the relationship between the Chairmen of SIRS and the State Governors.</p>	<p>All members</p>
<p>360</p>	<p>REVIEW OF MINUTES OF THE 37TH MEETING</p>	
<p>361</p>	<p>Line 7 amended to read "Audy Anthony"</p>	
<p>362</p>	<p>Line 30 – to read " Chairman not rep"</p>	
<p>363</p>	<p>Line 39 – Absent with apology</p>	
<p>364</p>	<p>Line 49 He has not been appointed as at that time.</p>	<p>All Members</p>
<p>365</p>	<p>After due amendments, Anambra moved for the adoption of the</p>	
<p>366</p>	<p>minutes and Bauchi seconded.</p>	
<p>367</p>	<p><u>MATTERS ARISING</u></p>	
<p>368</p>	<p>Rotation of JTB Meetings</p>	
<p>369</p>	<p>Kaduna has indicated interest to host the 140th Meeting of the Board.</p>	<p>All members</p>
<p>370</p>	<p>The Chairman JTB asked members why States are not so keen to host</p>	
<p>371</p>	<p>the meeting.</p>	
<p>372</p>	<p>He urged members to think about it and take the endeavour as national</p>	
<p>373</p>	<p>assignment.</p>	
<p>374</p>	<p>He added that JTB will always assist States who are willing to host.</p>	

375 376 377 378	<ul style="list-style-type: none"> • Update on collaboration amongst Relevant Revenue Agencies:- The Secretary enjoined members to maintain continuous collaboration not just among tax authorities but with other relevant agencies for effective results. 	All members
380 381 382 383	<ul style="list-style-type: none"> • Joint Audit between FIRS & SIRS:- Members were enjoined to key into the Joint Tax Audit exercise that is currently ongoing between tax authorities in order to boost revenue generation in the country. 	All members
384 385 386 387 388	<ul style="list-style-type: none"> • Stamp Duty Collection by NIPOST:- The Secretary informed members that NIPOST is expected to make payment of stamp duty to federation account. He explained that the authority of the NIPOST to collect Stamp duty is currently being challenged at the Supreme Court. 	All members
389 390 391 392	<p>The CJTB explained that though some States wrote to banks to be paid stamp duties, there was no law that said states should collect stamp duties on financial transactions, hence members should exercise restraint as the matter is in the court of law.</p>	All members
393 394 395	<ul style="list-style-type: none"> • Remittance of VAT:- The Secretary informed members that a software for VAT remittance has been deployed to States IRS and FIRS to ensure prompt and correct remittance. 	All members
396 397 398	<p>The CJTB reminded members of the need to comply with the law by ensuring remittances of VAT. He stated that deduction at source may be applied to states who fail to remit VAT as stipulated by the law.</p>	
399 400 401 402 403	<ul style="list-style-type: none"> • MOU on BVN with NIBSS:- Members were informed that the process of linking the BVN database to the JTB TIN database is at an advance stage. He informed members that NIBSS are asking for financial stipend for such services, JTB was not willing to do so except it is absolutely necessary. 	Secretary
404 405 406 407 408	<ul style="list-style-type: none"> • States Indebtedness to JTB:- Members were informed that though there were positive response from members, those that are yet to pay should endeavour to do so. <p>Chairman JTB, admonished States to be prompt and up to date in their payment to enable the JTB serve them better.</p>	All members
409 410 411	<ul style="list-style-type: none"> • FRSC BILL:- Bill was sent to members. The chairman directed that the secretariat should resend soft copies to members. 	JTB Secretariat

- 412 • **Integration of TIN Database:-** Members were informed that
413 the integration of the remaining thirty (30) states database has
415 reached as advantage stage.
- 416 • **Nigeria Governors' Forum:-** The Secretary informed
417 members that the NGF was duly communicated on the Board's
418 ^{approved} to upgrade the Forum's status on the Board to that of
419 ^{approval} observer.
- 420 • **Request for list of expatriates from Nigeria Immigration**
421 **Service (NIS):-** The list of the expatriate was presented to the
422 C/JTB by the NIS representative on behalf of the Comptroller
423 General of NIS.
424 The CJTB informed members that the list will be sent to them soonest.
- 425 • **Presentation by FIRS on corporate statistics:-** Members
426 were informed that FIRS is still liaising with states on the issue.
427 Lagos said they are still gathering information on the subject
428 matter.
429 CJTB urged States to collaborate with FIRS in this regards.
- 430 • **Pension Reform Act 2014:-** The Secretary said at the last
431 emergency meeting of the Board the matter was thoroughly
432 discussed and finalized.

433 **SECRETARY'S REMARK**

434 The Secretary started by appreciating the Chairman JTB and members
435 for the opportunity and support offered him to serve as the Secretary
436 of the Board from the 123rd to the 138th meeting of the Board.
437 He went ahead to report the following activities to the Board

438 **National Micro Small & Medium Enterprise (MSME) clinic.**

439 The Secretary informed members that the clinic was initiated by the
440 office of the Vice President in collaboration with the Federal Ministry
441 of Trade and Investment and other government agencies to ease the
442 operations of the MSME in the country as well provide them with
443 necessary information to assist them in their operations.
444 He said the clinic was slated to hold in 21 States across the Geo-
445 political zones of Nigeria and JTB Secretariat will update members
446 on the dates of such events for the hosting states to prepare well.

447 **2017 Half Year IGR Report**

448 The Secretary requested members who are yet to submit the above
449 report to do so and as well requested members to maintain and send
450 to the Secretariat monthly update of their IGR collection figures to

JTB Secretariat

All members

451 enable the Secretariat have comprehensive data for various purposes.
 452 **2017 JTB Preliminary Inspector of Taxes Course**
 453 Members were informed that the PIT course was expected to
 454 commence soon, as such they should send nomination of participants
 455 to the Secretariat.
 456 Other aspect in Secretary's speech i.e. Integration of 36 SIRS & FIRS
 457 Databases with the JTB Database, Collaboration between NIMC and
 458 the JTB, List of expatriates from the NIS, Members indebtedness and
 459 JTB/SIRS Liaison Office were aptly captured and discussed under
 460 matters arising of the 137th Board meeting.

All members

461 **AOB**
 462 **Proposed Vehicle registration Price Increment by the FRSC**
 463 The Chairman JTB, noted that though the current price was fixed
 464 about 7years ago, increment may not be necessary now except on
 465 luxury cars.
 466 After an intensive deliberations on the matter, members agreed to step
 467 down the proposal to an appropriate time.
 468 **Amendment of NIPOST Bill**
 470 Abia cautioned that some amendments in the bill will if passed have
 471 negative effect on both the SIRS and FIRS Internally Generated
 472 Revenue.

473 **Tax Laws due for review**
 474 Members opined that most tax laws are obsolete and need to be
 475 reviewed.
 476 The CJTB said a bill to that effect was sent to the National Assembly
 477 and FIRS will make presentation on it. The copy of the FIRS
 478 Presentation according to the CJTB will be forwarded to the IRS.
 479 Custom representative disclosed to members that the NCS has been
 480 collaborating and cooperating in requesting for Taxpayer
 481 Identification Number (TIN) for the auctioning of some seized
 482 vehicles. This according to the representative assist in bringing more
 483 tax payers into the tax net.
 484 The NCS representative also announced that the 138th meeting of the
 485 JTB will be his last (as the representative of the NCS) as he is
 486 proceeding on retirement in September, 2017.
 487 He thanked members for the cordial working relationship accorded
 488 him.

FIRS

489 **Special Announcement**
 490 FRSC announced and invited members to its annual lectures slated
 491 for the month of September 2017. Invitation cards were distributed to
 492 members.

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Adjournment and Closing

The meeting came to a close after a motion of adjournment was moved by Cross River and seconded by Kaduna. Thereafter closing prayers were offered by Edo and Kogi at 5:30pm.

COMMUNIQUE ISSUED AT THE END OF THE 138TH MEETING OF THE JOINT TAX BOARD (JTB) HELD ON THE 14TH AUGUST, 2017 AT TRANSCORP HILTON HOTEL, ABUJA.

The JTB held its 138th Meeting on the 14th August, 2017 at Transcorp Hilton Hotel, Abuja. The Theme of the meeting was “**Administering VAIDS in Nigeria: The Roles of Stakeholders**”. The Board deliberated on various issues and resolved as follows:

1. The Board approved the appointment of Sir Oseni Salawe Elamah, mni, as the Executive Secretary of the Joint Tax Board and appreciated the outgoing Secretary M. L. Abubakar for a job well done.
2. Taxpayers should take advantage of the incentives contained in the Voluntary Assets and Income Declaration Scheme (VAIDS) recently launched by the Government and called on taxpayers to declare their assets and income for tax assessment.
3. Administration of VAIDS should be vigorously pursued in full collaboration between the taxpayers and tax authorities so as to reap the benefit of the scheme to the nation.
4. Implementation strategies on National Tax Policy should be intensively carried out in order to ensure efficient and effective service delivery and optimum revenue generation through cooperation amongst the general public, tax authorities and all relevant stakeholders.
5. The Nigerian Association of Small and Medium Enterprises (NASME) assured the JTB of their readiness to collaborate with the Board to achieve increased taxpayer database by sharing the NASME’s information on registered twenty-six (26 million) Small and Medium Enterprises with the Board.
6. States IRS are to designate officers in their offices with phone numbers for prompt collection of produced driver’s license.
7. The National Identification Management Commission (NIMC) to collaborate with JTB in the aspect of data sharing and collocation of NIMC’s system with the FIRS and State IRS offices.

Tunde Fowler
Chairman, Joint Tax Board

M. L. Abubakar
Secretary, Joint Tax Board