

SITUATION REPORT OF OSUN STATE INTERNAL REVENUE SERVICE

INTRODUCTION

The Internal Revenue Service (IRS) is the operational arm of the State Board of Internal Revenue (BIR) which is established by section 85A of the Personal Income Tax Act 104 (PITA) of 1993. The Agency is statutorily charged with the responsibility of assessing and collecting various Taxes, Licenses, Duties, Levies and Fees due to the coffers of the State Government in accordance with the provisions of the enabling laws such as the Personal Income Tax Act of 1993; the Capital Gains Tax Act of 1967, the Road Traffic Law and Regulations CAP 115; the Stamp Duties Ordinance, e.t.c.

2.0 OBJECTIVES OF THE AGENCY

The objectives of the IRS are:

- (i) to institute measures that will boost the Internal Generated Revenue of the State;
- (ii) to administer the enabling Tax legislation uniformly, efficiently and equitably;
- (iii) to ensure adequate assessment and effective collection and accounting for all Taxes, Licences, Fees, Duties and Penalties due to the coffers of the Government;
- (iv) to promote and enhance voluntary tax compliance by the tax paying public;
- (v) to make recommendations to the Joint Tax Board on Tax Policy, Tax Reform, Tax implementation and Tax Treaty and Exemption from time to time;
- (vi) to exchange information with Federal Inland Revenue Service and other State Internal Revenue Services in order to reduce tax evasion and avoidance to the barest minimum; and
- (vii) to advise the State Government and Local Governments on effective ways of revenue generation.

3. Organization Structure.

(i) Office of the Chairman/Chief Executive.

The Chairman/Chief Executive is at the apex of the organisation structure of the Agency. In pursuance of the provision of section 85A of the Personal Income Tax Act (PITA)

of 1993 as amended, he is usually appointed by the Governor from within the Internal Revenue Service. As the accounting officer, the Chairman supervises the day – to – day affairs of the IRS and he reports directly to the Honourable Commissioner for Finance on matters of policy formulation and implementation. He is a statutory member of the Joint Tax Board (JTB) which is the national apex organ of Tax Administration in Nigeria. It can, therefore, be stated that the IRS, through its Chairman, is the agency by which vital tax and other fiscal policy decisions and measures are disseminated to other State Government Agencies, Local Governments and private sector firms operating in the State.

(ii) **Department of Finance and Establishments**

The Department handles all Personnel and Finance matters. It is also saddled with such responsibilities as Staff appointment, promotion, transfer and Discipline as well as procurement and disbursement of funds for the smooth Administration of the Agency. All Staff working in the Department are centrally deployed officers.

(a) **STAFF STRENGTH**

The total number of staff as at 1st April, 2010 is Two hundred and ninety eight (298). While a total sum of Nine Million, Sixty Seven Thousand, Nine Hundred and Forty Three Naira Twenty one kobo N9,067,943.21 was paid as salaries and allowances to members of staff in the Month of March, 2010.

(b) Account: The underlisted are the bank accounts maintained by the Agency as at 1st April, 2010:

S/N	A/C NAME	PURPOSE	BANK
1.	Internal Revenue Service	Salary	WEMA
2.	Internal Revenue Service	Other Charges	Living Spring

(iii) **Department of Income Tax**

This Department supervises the Assessment, collection and recovery of income tax including:

- (a) Direct Assessment payable by self-employed individuals;
- (b) Pay – As – You – Earn (PAYE) deductible from the emolument of employees working in the State;

- (c) Withholding Taxes deducted from Dividends, Rents, Interest, Director's Fees, Royalties and Commissions;
- (d) Capital Gains Tax accruing from chargeable assets disposed by individuals;
- (e) N100 Annual Capital Projects Development Levy; and
- (f) 5% Development Levy on contracts above N100,000 awarded by the State Government,

(iv) **Department Of Other Taxes**

The Department is charged with the responsibility of collecting all other taxes and revenue that are not under the purview of the Department of Income Tax. These Other Taxes and Revenue are made up of;

- (a) Road Taxes including collection of Driver's and Vehicle Licences, Hackney Carriage, Learner's Permits, Motor Vehicle Examination Fees and Sale of FRSC Number Plates;
- (b) Stamp Duties;
- (c) Betting and Gaming Taxes, Fees and Fines.

(v) **Field Offices**

There are Zonal Headquarters located in the six geo-political zones of the State namely Osogbo, Ilesa, Ile-Ife, Iwo Ede and Ikirun. In addition, there are twenty-six (26) Tax District Offices located in the 24 remaining Local Government Headquarters as well as Ipetu-ljesa (Oriade Local Government Area) and Moadekeke (Ife East LGA). Furthermore, there are 32 corresponding Motor Licencing Offices in these locations. In most cases, the Tax and Motor Licencing Offices are located within the same premises. The Zonal Officer supervises the operations of offices and units in each Zone thus representing a vital link between the Management and the Field Officers. Information about the state of our Office Accommodation is provided in paragraph 18.

(vi) **Lagos Office**

The IRS established an office in the Commercial nerve centre of the country in 1999 with a view to ensuring that all Withholding Taxes and Pay-As-You-Earn deducted by directed Agents operating in Lagos State from the earnings of residents of this State are fully

and promptly paid to the Government's coffer. From its inception till date, it has been manned by one officer (an Inspector of Taxes) because of acute shortage of staff, which shall be analysed in the next paragraph. It is perhaps pertinent to state at this juncture that the performance of the officer is being greatly impaired by lack of mobility and office equipments. (An organogram of IRS is shown on Appendix I).

4. **STAFFING.**

The functional duties of the Board are performed by professional officers (Inspectors of Taxes Cadre), sub-professional (Executive Officer Cadre) and other supportive and technical staff. Whereas the Agency needs about 50 Inspector of Taxes to operate effectively and efficiently, there are only 14 including the Chairman/Chief Executive. Each of the Tax District Offices in the 30 Local Government Areas is supposed to be headed by an Inspector of Taxes. However, at present, only the Zonal Offices at Osogbo, Ilesa, Ile-Ife and Ikirun are headed by professional staff; we have to post Executive Officers (Sub-professional Staff) to man the remaining offices due to acute shortage of the required number of Tax Inspectors. Therefore, for the IRS to work near the optimal level it is necessary to expand the base of the Inspector of Taxes Cadre.

The Officers in-charge of Licencing Offices, Betting Business Commission, Stamp Duties Office and the Investigation Unit are drawn from among the Executive Officers. The Table below shows Staff Distribution by cadre as at 31st March, 2010.

Table I
Staff Distribution as at 31st March, 2010.

S/No	Cadre	No in Post	Remarks
1.	Special Cadre	1	Chairman/Chief Executive
2.	Administrative Cadre	2	Management Staff.
3.	Professionals (Tax)	13	Management Staff and Zonal Officers.
4.	Executive Officers (Tax)	120	Tax District Officers/Motor Licencing Officers.
5.	Other Executive Officers	11	General Duty and Accounts Officers
6.	Clerical Cadre	77	
7.	Secretariat/Typist	23	
8.	Drivers	11	
9.	Messengers/Cleaners	8	
10.	Night Watchman	21	
	Total	287	

NATIONAL UNIFORM VEHICLE IDENTIFICATION SCHEME

The Federal Government introduced the scheme in 1993 in order to facilitate easy identification of different categories of vehicles plying our roads. The IRS is the Agency saddled with the responsibility of procuring number plates from the Federal Road Safety Corps (FRSC) on behalf of the Government (State and Local) and members of the public. The uniform number plates have three categories:

- (i) **Government Vehicles**: Green lettering over white background.
- (ii) **Commercial and Articulated Vehicle**: Red lettering over white background.
- (iii) **Private Vehicles**: Blue lettering over white background.

It is pertinent to state that at the inception of the scheme in Osun State in 1996, the military government of the day had to contract out the purchase of private, commercial and motorcycle number plates for the public. The contractor (Consolidated Management Consultant) provides the fund for procurement while the IRS sells to the public and the profit accruing from the proceed is shared on an agreed ratio between the Contractor (60%) and the State Government (40%). It is important to always enjoin our people in Osun State to continue to identify with the State by registering and procuring vehicle number plates in the State. I wish to report that 11,818 number plates were issued between January and October, 2009. The issuance covered private, commercial, articulated and motorcycle categories.

6.

ENHANCED NATIONAL DRIVER'S LICENCE SCHEME

There is a tripartite arrangement for the issuance of Driver's Licence to applicants. The Agencies involved are the Internal Revenue Service which collects the revenue and issues appropriate receipts accordingly, the Vehicle Inspection Unit of the Ministry of Works conduct the testing while the Federal Road Safety Commissions prints the Licence through the physical capture of the Driver.

The IRS provides accommodation for the Information Processing Centre (IPC) of the FRSC in our Headquarters here in Osogbo. Other work stations established in conjunction with the FRSC are located at Osu (for Ilesha Zone), Iwo, Ede, Ile-Ife and Ikirun. The State Government collects N2,000 from each prospective driver while the FRSC collects N1,000.

7. ACCELERATED REVENUE GENERATION PROGRAMME (ARGP)

One of the practical steps taken by the current Administration to enhance the totality of the State's IGR in order to reduce reliance on statutory allocations from the Federation Accounts is the engagement of Messrs Olusola Adekanola as revenue consultants on ARGP.

The Programme commenced effectively on 1st March, 2004 and it has positively impacted on revenue generation capacity and capability of government Ministries and Agencies. It is pertinent to state that the activities and coverage of officials of the consulting firm are not limited to the IRS. They cover, supervise and monitor virtually all Ministries and Agencies collecting revenue.

The Consultant's remuneration/commission as contained in its Agreement with Government is 15% of Incremental Revenue defined as the excess of total revenue collection over a pre-determined benchmark. The benchmark for the twelve – month period March, 2010 to February, 2011 is ₦273,812,000.00 only.

In April, 2009 the Consultants introduced e-Monitoring of Revenue Collection and Accounting system in order to facilitate ease of payment of revenue, faster reconciliation and elimination of un-accounted revenue in government account.

8. REVENUE GENERATION EFFORTS

Table II below shows the trends in revenue generation by the IRS since the inception of Governor Oyinlola's administration in 2003.

TABLE II
REVENUE COLLECTION PROFILE: 2003 – 2009

Year	Revenue Target N	Revenue Collection N	Variance Col. 2–Col. 3 N	Budget Performance $\frac{\text{Col. 3} \times 100}{\text{Col. 2}}$ 1 N	Increase over previous Year's Collection N	Proceeds form Sale of FRSC No. Plates N
2003	875,000,000.00	1,189,370,848.60	+314,370,848.60	135.93%	-	34,696,100.00
2004	1,500,000,000.00	1,506,554,950.84	+6,554,950.84	100.44%	+317,184,102.24	25,886,600.00
2005	2,000,000,000.00	1,888,083,285.25	-11,916,714.75	94.40%	+381,528,334.41	25,167,500.00
2006	2,300,000,000.00	2,088,031,608.45	-211,968,391.55	90.78%	+199,948,323.20	27,941,900.00
2007	2,500,000,000.00	2,326,341,092.15	-173,655,907.85	93.05%	+238,309,483.70	38,977,607.50
2008	3,200,487,500.00	3,376,735,645.43	+170,248,145.43	105.31%	+1,050,394,553.28	84,799,000.00
2009	6,250,000,000.00	3,735,548,939.30	-2,514,451,060.70	59.77%	+358,813,293.87	44,800,500.00

It is observed from the Table that the IRS records steady growth in its revenue generation efforts during the period under review. It should also be noted that the seemingly poor performance in 2009 was occasioned by the astronomical increase (about 95%) in that year's target vis – a – vis that of the preceding year. Nonetheless, we still made ₦358,813,293.87 (or 10.6%) over and above 2008 collection.

J. RELATIVE CONTRIBUTION OF EACH REVENUE TYPE.

It is necessary to analyse the relative importance of each revenue type as measured by its contribution to the total revenues generated by the IRS. This analysis is shown in Table III below:

TABLE III
REVENUE COLLECTION REPORT FOR 2009.

S/N	Details of Revenue	Budget N	Actual Collection N	Variance Col. 3 – Col. 4 N	Relative Contribution to Total Revenue	Last Year (2008) Collection. N
1.	Direct Assessment (Including WHT)	584,750,000.00	379,486,482.67	-205,263,517.33	10.2%	316,650,983.75
2.	Pay – As – You – Earn	4,269,225,000.00	2,741,249,091.99	-1,527,975,908.01	73.4%	2,567,299,393.13
3.	Development Levy on Contracts	800,000,000.00	411,599,914.51	-388,400,085.49	11.0%	243,466,248.88
4.	Capital Projects Development Levy	78,000,000.00	31,493,672.55	-46,506,327.45	0.8%	33,346,588.21
5.	Motor Vehicle Exam Fees	23,750,000.00	34,381,020.00	10,631,020.00	0.9%	10,985,525.00
6.	Driver's Licence	53,750,000.00	23,333,325.00	-30,416,675.00	0.6%	19,854,750.00
7.	Moto Vehicle Licence	360,625,000.00	50,138,620.00	-310,486,380.00	1.3%	111,256,574.00
8.	Stamp Duties	42,000,000.00	50,790,027.58	8,790,027.58	1.4%	16,963,842.46
9.	Pool Tax	4,000,000.00	2,193,000.00	-1,807,000.00	0.4%	3,076,250.00
10.	Gaming Fees	46,875.00	30,000.00	-16,875.00	0.4%	-
11.	Pools Licence	275,000.00	297,500.00	22,500.00	0.4%	-
12.	Tenders Fees	78,125.00	5,000.00	-73,125.00	0.4%	575,500.00
13.	Profit on sale of Number Plates.	24,375,000.00	9,433,035.00	-14,941,965.00	0.4%	9,315,830.00
14.	Capital Gain s Tax	9,125,000.00	1,118,250.00	-8,006,750.00	0.4%	43,944,160.00
	Total	6,250,000,000.00	3,735,548,939.30	-2,514,451,060.70	100.0%	3,376,735,645.43

A cursory observation of Table III reveals that Pay – As – You – Earn accounted for 73.4% of total revenue collection in 2009. This, however, is not peculiar to Osun State. It is a factual reflection of what is obtainable in virtually every other State, including even Lagos. Be that as it may, the IRS had been doing everything within its power to increase tax revenue from self – employed professionals, contractors, traders, merchants, farmers, artisans, etc. In this regard, the State Planning Commission (Formerly Central Economic Planning Office) was commissioned in 2007 to conduct a comprehensive state – wide taxpayers' enumeration survey which helped to some extent to increase the number of tax payers on our Nominal Roll. A further way of expanding the Direct Assessment base is explained in paragraph 12 below.

10. INTRODUCTION OF e-PAYMENT

It is an electronic payment system devised to eradicate or minimise physical contacts between government officials and the revenue –paying public as much as possible. The

programme which was fashioned and introduced by the Consultants on Accelerated Revenue Generation Programme commenced in April, 2009. It is tagged e-monitoring of Revenue Collection and Accounting System with the sole aim of automating the payment of taxes, fees and other levies due to government.

The system is powered by Interswitch Nigeria Limited which provides a switching platform that allows interaction with the collecting Banks whereby all revenue collected in a particular period is swept to a designated Leadbank at agreed specified time. The Leadbank has an Account referred to as Consolidated Revenue Account where all revenue collections are swept into. Thereafter, government may decide to transfer the accumulated fund into its Expenditure Account.

Currently, the system has the capacity to capture all IGR of the State including those of self – accounting Agencies of Government such as the Water Corporation, Higher Institutions, etc. The Banks involved in the system are:

- | | | |
|--------------------|---|-----------------|
| 1. Afribank Plc | - | Leadbank |
| 2. First Bank Plc | - | Collecting Bank |
| 3. Skye Bank Plc | - | Collecting Bank |
| 4. Access Bank Plc | - | Collecting Bank |
| 5. WEMA Bank Plc | - | Collecting Bank |
| 6. First Bank Plc | - | Collecting Bank |
| 7. UBA Bank Plc | - | Collecting Bank |

11. Bi – Monthly Intensive Tax Drive

The abysmally low contribution of Direct Assessment tax to total revenue collection profile (see Table III) is rather appalling and unacceptable to the management of the IRS. To that extent we took up the gauntlet in conjunction with staff of the consulting firm (Messrs Olusola Adekanola & Co.) to embark on on – the – spot tax raid to shops and other business premises. The exercise has been done at Osogbo, Iwo and Ile-Ife. Plans are at an advanced stage to go to Ilesa, Ikirun, Ede and other principal towns in the State. A submission in this regard will soon be forwarded to Your Honour.

12. **REGULAR JOINT VEHICULAR INSPECTION**

This is a strategy introduced by the Internal Revenue Service to boost revenue generation from Road Taxes such as Vehicle Licences, Driver's Licence and Motor Vehicle Examination Fees among others. It is, of course, part of the routine duties of Agencies like the Federal Road Safety Commission and the Vehicle Inspection Unit of the State Ministry of Works and Transport to conduct regular checkings on the roads for safety and other purposes. However, the involvement of the IRS is to ensure that motorists apprehended by the other two law enforcement agencies are made to pay the relevant road taxes on the spot.

It is worthy of mentioning that the IRS has been enjoying the gracious support of the Governor in term of prompt approval and release of fund for the programme. The next exercise has tentatively been slated to hold in the six geo-political zones of the State in May, 2010. A submission in this regard will be forwarded to Your Honour in the relevant file.

13. **CONTRACTS AWARDED BY THE STATE GOVERNMENT**

For obvious reasons most of the big contracts awarded by Government go to registered companies with proven records and ability to execute the intended project/programmes satisfactorily. In accordance with the provisions of the extant law these companies pay their taxes to the Federal Inland Revenue Service from whom they obtain Tax Clearance Certificate which they use in turn to bid for contracts in Osun State. However, our current thinking is that the Directors of these companies must be made to pay their personal income tax to the coffers of the State considering the patronage they are enjoying. Therefore, in our view, a veritable way of boosting our Direct Assessment collection is to insist that companies bidding for contracts in Osun State should submit their Memorandum and Article of Association to the IRS for necessary clearance of the Directors. Your Honour will shortly be advised in another file to make a submission to His Excellency, the Executive Governor, on the need for the State Tender's Board to forward all contract papers to the IRS. This policy has been adopted in our sister State of Oyo and it is impacting positively on their Direct Assessment collection.

14.

ENFORCEMENT MACHINERY: PROSECUTION OF TAX DEFAULTERS.

In view of its negative impact on their disposable income a great deal of individuals are averse to tax payment and they are prepared to go to any length to avoid or evade the payment of taxes. It is therefore no surprise that Direct Assessment payable by artisans, traders and other self employed individuals is the most difficult tax to collect. More often than not, disputes arise because this category of taxpayers do not keep proper records of their business and trading activities. Consequently, the tax officer has no other option but to base his assessment on best of judgement which, ultimately, lead to inevitable disputes that have to be resolved in the law court. Also, there have been many cases of wilful disobedience of lawful directive by some directed Agents (firms and private/public institutions) to deduct and/or remit certain taxes or levies. It is gladdening, however, that section 77(i) of PITA provides that "income tax may be sued for and recovered in a court of competent jurisdiction by the relevant tax authority"

Furthermore, the IRS was at the vanguard for the enactment of Osun State Revenue Generation Law, 2007 which established a Revenue Court in its section 2. The Court, headed by a Senior magistrate has since been constituted and the IRS is making maximum use of the opportunity offered to prosecute recalcitrant tax defaulters. Numerous cases were settled out of court while judgements had been given in our favour on most of those that were adjudicated upon. The power to distrain tax defaulters as conferred on the IRS by section 96 of the Personal Income Tax Act is a compliance tool which we will continue to apply as the last resort. We always ensure that all required notices are given and it is only when no response is received from the tax defaulter that we take him/her to court for enforcement action. In spite of our best efforts to encourage voluntary compliance, we have had cause even in March and April, 2010 to distrain three defaulters in Osogbo and Ilesa.

15. ESTABLISHMENT OF A LEGAL UNIT

It has to be stated that currently the Ministry of Justice is assisting with regard to prosecution of some of the tax defaulters taken to court, especially those who decide to engage the service of a legal practitioner to defend their case.

In the light of our unsalutary experiences in the prosecution of defaulting tax payers thus far it will serve our purpose better if a legal unit could be established in the IRS. The

Legal officers to man the unit will be deployed by the Ministry of Justice but will be under the administrative control of the Chairman/Chief Executive of the IRS. The major advantage of such arrangement is that it will facilitate prompt action on prosecution of defaulters.

16. COOPERATION OF COLLABORATING AGENCIES

In the early 1970s the defunct Western State introduced the novel and innovative idea of demanding for Tax Clearance Certificate (TCC) from its citizens and other residents before they could enjoy certain services. The intention was to bring into the tax net those individuals who otherwise would not have voluntarily discharged their civic obligation. That pacesetting innovation has now been firmly entrenched into the tax laws (PITA and CITA). For instance, section 84 (2) of PITA states that:

“ A Ministry, Department or an agency of Government or a Commercial bank with whom a person has any dealing with respect to any of the transactions mentioned in sub-section (4) of this section shall demand from the person a tax clearance certificate for three years immediately preceding the current year of assessment “.

Several circulars have been issued by the IRS under the signature of your predecessors to Ministries, Agencies and Parastatals of the State Government. In view of some noticeable non-cooperation in certain quarters, it may be necessary for Your Honour to issue some reminders on the subject. A fresh circular is therefore in the offing.

17. UNIQUE TAXPAYER IDENTIFICATION NUMBER (U-TIN)

This is a novel introduction into the Nigerian Tax System by the Joint Tax Board. It is a fourteen digit number which will be unique to all tax payers – individual and corporate. It is intended to bring Nigeria's tax administration in line with global best practices. When it is in full swing, the project will block out leakages in tax collection, eliminate corruption by tax payers, tax authorities and tax consultants. It will also drastically reduce and eventually eliminate the menace of multiple taxation which has been a bane of the tax payer. Eventually, a harmonized U-TIN would lead to greater information sharing between tax authorities in Nigeria which hopefully will facilitate efficient and effective exchange of information and

increase tax compliance rate in the country.

It is noted in the JTB's letter to His Excellency (Appendix II) that the Nigeria's Governors' Forum and the National Economic Council "had approved to support and fund the U-TIN project...." The counterpart fund to be paid by Osun State according to the second paragraph of the letter is N86,560,006.88. Your Honour will be expected to exert necessary influence to ensure that the payment is effected as soon as possible. Further briefing will be made to you in the relevant file in due course.

18. OFFICE ACCOMMODATION

The IRS has the largest spread in term of office locations in Osun State. In view of the large number of offices, government has not been able to house all the offices in buildings of its own. There are three categories:

- (i) Prototype offices built by government – These are located at Ikirun, Iwo, Gbongan, Ipetumodu, Ejigbo, Ila-Orangun, Okuku, Ede south, Osu, Ilobu, Ifon Osun, Ilesa East, Ibokun, Ikire and Apomu.
- (ii) Rented apartments provided by Local Government Councils or concerned communities in Ifedayo, Boluwaduro, Boripe, Ife East, Ife East Area Office, Oja-Oba (Osogbo), Ifetedo, Iperindo, Ilesa West, Ipetu-Ijesa, Awo, Ile-Ogbo and Bode Osi.
- (iii) Office apartments rented by the IRS are found in Olorunda (Igbona), Ede North and Ife Central.

Some of the offices are in dilapidated form and therefore, require urgent renovations. They also need modern office equipments like fans, air conditioners, computer hardwares, among others.

19. PROVISION OF FUNCTIONAL VEHICLES

The importance of functional vehicles to a revenue collecting Agency like the IRS cannot be over-emphasized as adequate mobility is a sine qua non for an optimal revenue collection and regular tax drive. It can be appropriately said that the only road-worthy vehicle at the moment is the official car assigned to the Chairman/Chief Executive. All other vehicles without exception are rickety and mal-functioning and quite unbecoming of zonal officers not to

talk of Directors and Deputy – Directors that are using them for their official duties.

It is hereby humbly suggested that government should consider as a matter of urgency and priority, the purchase of six (6) new vehicles and another nine (9) fairly used vehicles to enable the IRS attach a vehicle to offices and units in each of the nine(9) Federal Constituencies instead of the current practice of one vehicle per zone, which, in the main, is even only on paper. Furthermore, the three Departments, the State Licencing Office, the Investigation Unit and the Betting Business Commission require good vehicle for an effective discharge of the duties of their various offices. A submission for the release of the sum of ₦621,480.00 for the repair of 7 Vehicles had been approved by your immediate predecessor but the fund had not been released due to the lean purse of the State Government. We hope that your good offices will be of immense assistance in this regard.

The present conditions and allocations of our vehicles are contained in Appendix III.

20. PRINTING OF REVENUE FORMS AND DOCUMENTS

As a revenue collecting Agency the Internal Revenue Service requires numerous statutory forms, books and documents for its revenue generating activities. The very sensitive documents such as Trader's Receipt, PAYE Receipt, General Motor Receipt, Tax Clearance Certificate and Certificate of Pay and Tax are being printed by the Nigerian Security Printing and Minting Company (NSPMC) for security reasons.

Hitherto, the printing of the ordinary forms are contracted out to local Printers. However, this policy has been reversed following executive directive at the last Treasury Board that all non-sensitive printing by Ministries and other Agencies must be handled by the Government Press under the Ministry of Information. Indeed, Government has released the sum of ₦2,581,000.00 for printing of forms this year.