

**14th December 2020 | 9:00 – 5:00pm | The Wells Carlton Hotel, 8 Gado Nasko Street, Asokoro, Abuja**

AGENDA

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| **Time** | **Activity** | **Description** |
| **9:00 – 9:50** | **Registration** | |
| **9:50 – 10.00** | **Welcome Address**   * Asishana Okauru, Director General, Nigeria Governors’ Forum | |
| **10:00 – 10.20** | **Keynote Address**   * His Excellency, Kayode Fayemi, Chairman of Nigeria Governors’ Forum * Hajia Zainab Ahmed, Honourable Minister of Finance, Budget and National Planning | |
| **10:20 – 10:50** | **Goodwill Messages**   * Muhammad Mamman Nami, Executive Chairman, Federal Inland Revenue Service * Shubham Chaudhuri, World Bank Country Director, Nigeria, Western and Central Africa Region * Tijjani Mohammed, Deputy Director for Policy and Advocacy, Bill and Melinda Gates Foundation | |
| **10:50 – 11:10** | **Background Presentation**   * The Impact of COVID-19 on States and the Revenue Outlook for 2021 by David Nabena, Senior Economist, NGF | |
| **11:10 – 11:40** | **Group Photograph and Tea Break** | |
| **11:40 – 12:40** | **Session I:** The necessity of digitalizing tax data   * Ibrahim Babangida Umar, Commissioner of Finance, Jigawa State * Ayodele Hamza Subair, Executive Chairman, Lagos State IRS * David Nzekwu, Executive Chairman, Anambra State IRS   **Guiding Question(s)**   1. How has digitalisation helped sustain revenue collection during the period of the COVID-19 pandemic? 2. What digitalization channels/ collaborations have proved most effective? 3. How can tax data inform State-wide action to mitigate the impact of the pandemic on the population? | As the COVID-19 pandemic weighs on the country, payment of taxes has become harder to administer due to lockdowns and social distancing guidelines. But it also presents new opportunities that tax authorities can be part of – the pandemic has made digitalization more relevant to services and businesses.  Many businesses are transitioning from physical transactions to online services – and as far as compliance strategies go, priority should be given to this transition.  Ultimately, digitalization will help relax information constraints by providing opportunities to verify the economic opportunities and outcomes of individuals and firms. |
| **12:40 – 13:40** | **Session II:** Incentivising business recovery through tax incentives   * Asuquo Ekpenyong, Commissioner of Finance, Cross River State * John F. Adeleke, Executive Chairman, Oyo State IRS * Dashe Arlat Dasogot, Executive Chairman, Plateau State IRS   **Guiding Question(s)**   1. How can States choose the right incentives for the right taxpayer group? 2. Are the impacts of tax reliefs being evaluated – before and after? 3. How can tax incentives by State governments lead to long-term engagement and relationship building with individual taxpayers and businesses? | Tax relief programmes are optional but they have become an essential part of governments’ responses for taxpayers and firms that are facing liquidity shortages.  In the height of the pandemic, all State governments took an interventionist approach to mitigate the impact of the pandemic on businesses and individual taxpayers. By July 2020, all tax authorities across the 36 States and the Federal Capital Territory had published a tax relief package, focusing on 4 (four) key areas:   1. Extension of the date of filing for 2019 annual returns; 2. Waiver or reduction on penalties and interests on tax liabilities; 3. Rebate/discount on taxes paid by new taxpayers; 4. Installmental payment of taxes and; 5. Online issuance of tax clearance certificates to minimise human interaction.   The impact of these measures depends on the tax effort of the States, including enforcement guidelines issued to their tax officers and collecting agents and the size of the taxable population in their tax net. |
| **13:40 – 14:40** | **Lunch** | |
| **14:40 – 15:40** | **Session III:** Improving the tax environment through tax consolidation   * Orlando Nweze, Commissioner of Finance and Economic Planning, Ebonyi State * Adegbite Ademikanra, Executive Chairman, Osun State IRS * Andrew Ayabam, Executive Chairman, Benue State IRS   **Guiding Question(s)**   1. Has the consolidated revenue code led to the harmonization of taxes, fees, levies and tax collection? 2. What are the opportunities and lessons from collaborating with the local government to collect taxes etc.? 3. How can States move from codification to harmonization and effective communication with taxpayers? | 18 States (Abia, Adamawa, Bauchi, Benue, Cross River, Delta, Ebonyi, Edo, Ekiti, Jigawa, Kaduna, Kogi, Ondo, Osun, Oyo, Plateau, Sokoto and Taraba) have passed a consolidated revenue code (CRC).  The CRC (sometimes called a harmonised tax law) is a type of legislation passed by the State legislature that purports to exhaustively cover a complete system of laws or a particular area of law as it existed at the time the code was enacted, by a process of codification.  The consolidated revenue code ensures that the focus of increasing IGR does not lead to proliferation of arbitrary and duplicative taxes, which harms the business environment. |
| **15:40 – 16:40** | **Session IV:** The Finance Bill 2020 – Implications for businesses and governments by Dr. Oyebode Oyetunde, SSA to the President (Finance and Fiscal Policy)  **Panelists**:   * Dr. Titilayo Fowokan, Governing Council Member, Chartered Institute of Taxation of Nigeria * Akintunde Oyebode, Commissioner of Finance, Ekiti State   **Guiding Question(s)**   1. What are the opportunities for new revenues for States? 2. What are the opportunities to strengthen information exchange between FG and State MDAs especially among those serving as potential data centers? 3. Are there requirements for State legislative action? | The Finance Bill is passed alongside the annual Appropriation Bill as a means of introducing changes to the tax laws in the country. The objective of the legislation is usually to raise government revenues, promote fiscal equity, support small businesses, and introduce tax incentives for key markets in the economy.  Proposed inclusions in the Finance Bill 2020 cover at least 13 laws including the Capital Gains Tax, Companies Income Tax Act, Industrial Development (Income Tax Relief) Act, Personal Income Tax Act, Tertiary Education Trust Fund (Establishment, Etc.) Act, Customs & Excise Tariff etc. (Consolidation) Act, Value Added Tax Act, Stamp Duties Act, Federal Inland Revenue Service Act, Nigeria Export Processing Zone Act & Oil and Gas Export Free Zone Act, Fiscal Responsibility Act, Public Procurement Act, and the Companies and Allied Matters Act. |
| **16:40 – 16:50** | Closing Session and Online Poll on fiscal outlook for 2021 | This session will provide a summary of States’ views on key fiscal trends in the country. |
| 16:50 – 17:00 | Vote of thanks by L.O.T Shittu, Executive Director, Nigeria Governors’ Forum | |