

MINUTES OF THE 137TH MEETING OF THE JOINT TAX BOARD WITH THE THEME: "COLLABORATION AMONGST TAX AUTHORITIES: ITS' IMPACT ON REVENUE GENERATION AND SERVICE DELIVERY TO TAXPAYERS" HELD ON THE 13TH AND 14TH OF MARCH 2017 AT NOKTEL RESORTS, ILORIN, KWARA STATE.

1.0 ATTENDANCE

1.1 PRESENT			
S/N	NAME	STATE IRS/ORGANIZATION	STATUS
1	Tunde Fowler	JTB	Chairman JTB
2	Udochukwu Ogbonna	Abia Internal Revenue Service (IRS)	Chairman IRS/Member
3	Barr. Christopher Crownwell (Rep)	Adamawa IRS	Chairman IRS/Member
4	Nicholas J. Ekarika	Akwa-Ibom IRS	Chairman IRS/Member
5	Pastor Achike E. Joe	Anambra IRS	Chairman IRS/Member
6	Yakub Isa	Bauchi IRS	Chairman IRS/Member
7	Andy Anthony (Rep)	Bayelsa IRS	Chairman IRS/Member
8	Mimi Adzape Orubibi	Benue IRS	Chairman IRS/Member
9	Ali Manga Bulama	Borno IRS	Chairman IRS/Member
10	John Agwupuye (Rep)	Cross River IRS	Chairman IRS/Member
11	Monday John Onyeme	Delta IRS	Chairman IRS/Member

12	Martin Okwuegbu (Rep)	Ebonyi IRS	Chairman IRS/Member
13	Chief Oseni Elamah	Edo IRS	Chairman IRS/Member
14	Folu Oguntoyinbo	Ekiti IRS	Chairman IRS/Member
15	Emeka Odo	Enugu IRS	Chairman IRS/Member
16	Abubakar Usman (Rep)	Gombe IRS	Chairman IRS/Member
17	Ibrahim A. Mohammed	Jigawa IRS	Chairman IRS/Member
18	Mukhtar Ahmed	Kaduna IRS	Chairman IRS/Member
19	Sani A. Dambo	Kano IRS	Chairman IRS/Member
20	Aminu D. Abdulmumini	Kastina IRS	Chairman IRS/Member
21	Muhammad Dan Ige	Kebbi IRS	Chairman IRS/Member
22	Oseni Yakubu	Kogi IRS	Chairman IRS/Member
23	Dr. Murtala Awodun	Kwara IRS	Chairman IRS/Member
24	Hamzat A. Subair	Lagos IRS	Chairman IRS/Member
25	Akaba Bulus M. (Rep)	Nasarawa IRS	Chairman IRS/Member
26	Yakubu Makun (Rep)	Niger IRS	Chairman IRS/Member
27	Adekunle M. Adeosun	Ogun IRS	Chairman IRS/Member
28	Dayo Oyebanji	Osun IRS	Chairman IRS/Member
29	Akinleye K. Olusola	Oyo IRS	Chairman IRS/Member
30	Dashe Arlat Dasogot	Plateau IRS	Rep. Chairman IRS
31	Godwin C. Ogbu (Rep)	Rivers IRS	Rep. Chairman IRS
32	Ali Usman Ahmad	Yobe IRS	Chairman IRS/Member
33	Isah M. Anka	Zamfara IRS	Chairman IRS/Member
34	Abiodun Aina	FIRS(Domestic Tax Group)	FIRS/Member
35	Salihu B. Alkali	FIRS (State Cord. – FCT, Kogi & Nasarawa)	FIRS/Member

*Allyt
with
apology (Allyt)*

36	Boboye Oyeyemi	FRSC	Corp Marshal FRSC
37	Theophilus Charles	FRSC	Co-opted Member
38	Hassan M. Abubakar	Revenue Mobilization Allocation and Fiscal Commission (RMA&FC)	Co-opted Member
39	Larai Shuaibu	Federal Ministry of Finance	Co-opted Member
40	Dr. Teju Somorin	Chartered Institute of Taxation of Nigeria (CITN)	Co-opted Member
41	CSI Bipeledei Fyneman (Rep)	Nigeria Immigration Service(NIS)	Observer Status
42	ACG. Alu S. R.	Nigeria Customs Service (NCS)	Co-opted Member
43	M. L. Abubakar	JTB	Secretary
44	Bolanle H. Oniyangi (Rep)	FIRS	Legal Adviser

45

ABSENT WITH APOLOGY

46	Pastor Dr. H. Jacobs		Chairman IRS/Member
47	Alade O Bunmi		Chairman IRS/Member
48	Aminu Dalhatu		Chairman IRS/Member
49	Dr. Siman ShuKanfari Ambitaa		Chairman IRS/Member
50	Federal Ministry of Finance		Co-opted Member

IN ATTENDANCE		
51	Aisha Ribadu	JTB
52	Amos Oduleye	JTB
53	Zainab Gobir	JTB
54	Gum S.T	JTB
55	Ja'afaru M. I	JTB

56	<u>ISSUES/DISCUSSIONS/DECISIONS</u>	ACTION BY
57	<u>OPENING PRAYER</u>	
58	The meeting was called to order at 6pm by the Chairman, JTB.	
59	Opening prayers were offered by the Bayelsa and Kaduna IRS	
60	Chairmen.	
61	<u>REVIEW AND ADOPTION OF AGENDA</u>	
62	The Chairman of Yobe IRS moved the adoption of the Agenda	All Members
63	which was seconded by the Chairman, Plateau IRS.	
64	<u>OPENING REMARKS BY THE CHAIRMAN</u>	
65	In his opening remarks, the Chairman, JTB stated that about	
66	Twenty-two (22) States IRS Chairmen had been changed in last	
67	18 months. He therefore advised that an induction for new	CJTB
68	members be conducted so as to improve members' understanding	
69	of the Board's rules and proceedings of meetings.	
70	Responding to an issue involving two member States, the	
71	Chairman advised that complaints on tax matters amongst	
72	members were better brought before the Board for resolution	
73	rather than reporting to non-member agencies.	
74	He further called on the members to take advantage of the	
75	avenue for exchange of information which was created to	
76	enhance tax operations and ease of communication amongst	
77	members.	
78	<u>ROTATION OF BOARD MEETINGS</u>	
79	Hosting of the 138 th meeting was discussed but no State agreed	
80	to host it. Chairman, Kaduna IRS however, announced his	All Members
81	intention to host the 140 th meeting of the Board.	
82	The Chairman, JTB also expressed his appreciation to the	
83	Government of Kwara State for hosting the 137 th meeting of the	
84	Board. The theme of the meeting being: “Collaboration	
85	Amongst Tax Authorities: It's Impact on Revenue	
86	Generation and Service Delivery to Taxpayers”.	

87 **REVIEW OF MINUTES OF THE 136TH MEETING**
 88 Page 1 item 7, Chairman IRS/member was corrected to read
 89 “representative”,
 90 Page 5 line 102, add “Edo” after Chairman
 91 Page 10, line 288 – NIBBS was corrected to be NIBSS.
 92 Page 15 was not initially included in the original minutes. It was
 93 subsequently found, read and adopted.

All Members

94 **MATTERS ARISING FROM 136TH MEETING**

95 **Collaboration Amongst the Nigeria Customs Service, Federal**
 96 **Road Safety Corp and States Internal Revenue Service**

97 Members were informed that the Nigeria Customs Service (NCS)
 98 in collaboration with the Federal Road Safety Corps (FRSC)
 99 organized a workshop on National Vehicle Identification System
 100 for officers drawn from the NCS, FRSC, FIRS and States IRS.
 101 The workshop was aimed at having stakeholders’ discussed on
 102 harmonization of registration of motor vehicles at one-stop-shop
 103 units to be set up in the States. At the end of the workshop, it
 104 was resolved that a strong synergy amongst the participating
 105 agencies was necessary in order to achieve the desired objective.

All Members

106 The FRSC and States IRS assured the NCS of their cooperation
 107 and support towards identifying motor vehicles being imported
 108 without undergoing appropriate processes and payment of
 109 customs duties.

110 The Chairman, JTB asked the Chairman Abia IRS to chair the
 111 Committee on Communiqué for the 137th meeting, alongside
 112 with the Kano Chairman, FRSC, FIRS and the outgoing CITN
 113 president.

114 **FIRS Exercise on Waiver of Penalty and Interest on Tax**
 115 **Arrears**

116 The Chairman, JTB informed members that over Twenty Six
 117 Billion naira (N26bn) was collected by FIRS as a result of
 118 waiver of penalty and interest granted to taxpayers during a tax
 119 amnesty period which lasted for 3 months. He further advised
 120 that States IRS should take advantage of the MOU between FIRS
 121 and States, on joint audits and other tax operations by leveraging

All Members

<p>122 on FIRS operational structure and wide coverage, especially on 123 corporate organizations.</p>	
<p>124 <u>Stamp Duty</u> 125 Chairman, Yobe IRS implored the Chairman, JTB to intervene 126 on the issue of stamp duties being charged by commercial Banks 127 from which States were not benefiting.</p>	<p>All Members</p>
<p>128 Chairman, Edo IRS informed members that the CBN had sent a 129 letter to his State insisting that NIPOST was the appropriate 130 agency to collect Stamp Duties.</p>	
<p>131 Chairman, Anambra IRS however, stated that discussion on 132 stamp duties be stepped down as the matter was before the 133 Supreme Court. Chairman, JTB thereafter informed members 134 that the matter was being handled by the Federal Government 135 and stated that the outcome was going to be beneficial to both 136 Federal and State Governments.</p>	
<p>137 <u>Remittance of Value Added Tax (VAT)</u> 138 Chairman, JTB observed that some States were still not remitting 139 VAT despite deployment of software equipment to facilitate tax 140 payment processes in the States. He expressed concern on the 141 attitude of some States on this matter and emphasized that FIRS 142 might explore the option of deduction of unremitted VAT at 143 source against defaulting States at the FAAC.</p>	<p>All Members</p>
<p>144 Chairman, Osun IRS responded that arrangements were being 145 made to pay up VAT arrears against Osun State.</p>	
<p>146 <u>MOU on BVN with Nigeria Inter Bank Settlement System</u> 147 <u>(NIBSS)</u> 148 Chairman, Anambra IRS suggested that a Committee be set up to 149 meet with CBN Governor with a view to getting BVN data 150 released to JTB by NIBSS. The Secretary informed members 151 that CBN had already instructed NIBSS to cooperate with JTB 152 on transfer of BVN data to JTB.</p>	

<p>153 154 155 156 157</p>	<p><u>States' Indebtedness to JTB</u> Chairman, JTB urged members that were yet to clear their indebtedness to do so. He stated that this was necessary to enable the Board discharge its financial obligations as appropriate.</p>	<p>All Members</p>
<p>158 159 160</p>	<p><u>FRSC Bill</u> Members were informed that the soft copy of the FRSC Bill had been sent to them through the JTB Secretariat for comments.</p>	<p>FRSC</p>
<p>161 162</p>	<p><u>REPORT BY THE CHAIRMAN, JTB</u> Highlights of the Report by the Chairman, JTB were as follow:</p>	<p>CJTB</p>
<p>163 164 165 166 167 168</p>	<p><u>National Tax Policy (NTP)</u> The Chairman reiterated the importance of the National Tax Policy and the need to ensure its implementation. He therefore, urged members to carefully study the NTP Document which provides policy direction for enforcement of tax laws and effective tax administration.</p>	
<p>169 170 171 172 173 174 175</p>	<p><u>Taxation Of High Networth Individuals</u> The Chairman drew attention of the members to a report which showed a very small number of individuals that paid Personal Income Tax of ₦10m and above under Direct Assessment and PAYE Scheme in 2016. He called on members to put hands on deck in order to identify and bring high networth individuals into the tax net.</p>	
<p>176 177 178 179 180</p>	<p>Chairman, Ogun IRS stated that most high networth individuals registered their assets under company names and therefore suggested that there was a need to get the cooperation of relevant federal agencies so as to facilitate tracing of assets to individuals where it became necessary.</p>	
<p>181 182 183 184</p>	<p>Chairman, JTB added that collaboration amongst members would go a long way in helping to enhance exchange of information on taxpayers, particularly on the high networth individuals.</p>	
<p>185 186</p>	<p>Chairman, Lagos IRS reminded the Nigeria Immigration Service (NIS) member on the need to fast track the process of making</p>	

187	updated lists of expatriates available for members as agreed by	
188	the Board.	
189	<u>Nigeria Governors Forum</u>	
190	Request by the Nigeria Governors Forum for observer status of	NGF
191	the JTB was approved by members. The representative of the	
192	Forum assured members that, with this development, all essential	
193	areas of collaboration towards improving States' Internally	
194	Generated Revenue (IGR) would be covered, leveraging on the	
195	support of the Governors.	
196	<u>Presentation by FRSC</u>	
197	The Corps Marshal briefed members about a workshop that was	
198	organized by FRSC for Motor Licensing Authority (MLA)	FRSC
199	officers on verification portal for Drivers' License. He stated that	
200	the verification process had been improved and added that	
201	another workshop would be organized for states MLA officers.	
202	The Corps Marshal further called on members to consider an	
203	upward review of the prices of Motor Vehicle Number Plate and	
204	Drivers' License in view of high cost of production which was	
205	due to the increase in exchange rate as most of the materials are	
206	being imported. He also solicited cooperation of members in	
207	curbing fraudulent activities associated with issuance of Drivers'	
208	license and urged members that were indebted to FRSC to pay	
209	up.	
210	<u>Report by the Technical Committee on Taxpayer</u>	
211	<u>Identification Number (TIN)</u>	
212	The Acting Head/ICT of JTB made a presentation to the Board	JTB ICT HEAD
213	on integration of all taxpayer databases existing in silos across	
214	the States. The presentation was a follow up to an earlier one	
215	made by Infiniti System Enterprises, the vendor assigned to carry	
216	out integration of taxpayer databases in all the States IRS	
217	locations.	
218	Members asked questions on the security of the new system as	
219	well as the status of the existing TIN platform.	
220	Responding to the questions, Chairman, Edo IRS clarified that	
221	the old system would still exist and operated through integration	
222	with new system.	

223 Chairman, JTB further briefed members that the new system was
 224 to integrate all taxpayer databases existing in silos in order create
 225 a platform that would ease information sharing and transparency.
 226 He also allayed the fears of some members that have different
 227 Systems, such as AMANDA in Kwara State, assuring them that
 228 the new system was meant to consolidate information on various
 229 platforms.
 230 Chairman, Kano IRS also suggested the need to consolidate all
 231 existing individual identification schemes administered by
 232 respective agencies of government and have all information in a
 233 single card.
 234 Chairman, Bauchi IRS also enquired whether members would
 235 incur additional cost in view of the new system. Members were
 236 however, enlightened that deployment of the new system would
 237 not increase the amount of States' counterpart contribution.
 238 Chairman, Osun IRS advised that all necessary technical
 239 requirements should be included in the new System.
 240 At the end of the deliberations on the TIN System integration,
 241 members approved the recommendations in the report.

242 **Presentation by Director, Planning and Research, FIRS, Dr.**
 243 **Asheikh Maigudu**

244 The Director called on members to collaborate with FIRS on
 245 collation of information towards achieving a robust Statistics and
 246 Planning with a regard to Internally Generated Revenue (IGR)
 247 by the States and other forms of revenue collectible by the Local
 248 Governments. This is to ensure correct computation of tax to
 249 GDP ratio.
 250 Chairman, JTB, further stated that FIRS would continue to play
 251 its part by making available all necessary information towards
 252 achieving the desired objective.

FIRS

253 **A.O.B**

254 Chairman, Lagos IRS drew members' attention to the revised
 255 Pension Reforms Act, 2014 with particular reference to the
 256 provision of Voluntary Contribution by employees. He called for
 257 an urgent resolution to address the loophole created in the Act
 258 which allows Voluntary Contribution above the mandatory
 259 provisions in the Personal Income Tax Act. He stated that this

All Members

260 could have negative impact on collection of Personal Income
261 Tax.

262 He also informed members that the LIRS had written a letter to
263 CBN on removal of Tax Clearance Certificate as a mandatory
264 requirement for accessing forex and concluded that they were
265 still waiting for a response from the CBN on this matter.

266 Chairman, Lagos IRS observed that some multinational
267 companies operating in the Free Trade Zones were not
268 administering Personal Income Tax in respect of their
269 employees.

270 This practice is against provision of the law which allows
271 exemption on income of the Companies operating in the Zones.

272 He further called on JTB Secretariat to confirm provision of the
273 African Development Bank Regulations on the claim that the
274 employees of the bank were not subjected to Personal Income
275 Tax Act.

276 Chairman, Kaduna IRS stated that they were not indebted to JTB
277 on annual contribution as they had cleared all arrears in that
278 respect.

279 ADJOURNMENT AND CLOSING

280 The meeting came to a close after a motion of adjournment was
281 moved by Chairman, Anambra IRS and seconded by Chairman,
282 Benue IRS at 2pm. Thereafter, closing prayers were said by the
283 Kano and Enugu, Chairmen.

All Members

284 COMMUNIQUE

The JTB held its 137th Meeting on the 12th to 14th March, 2017
at Noktel Resort Ilorin, Kwara State. The Theme of the meeting
was "**Collaboration Among Tax Authorities: It's Impact On
Revenue Generation And Service Delivery To Taxpayer**".

The Board deliberated on various issues and decided as follows:

1. The Joint Tax Board to continue to exhibit professionalism and efficiency in tax administration towards all taxpayers.
2. The Joint Tax Board will continue to vigorously pursue effective collaboration and synergy amongst stakeholders as a means of providing better services for taxpayers and increased Internally Generated Revenue (IGR).

3. State Governments to grant administrative and financial autonomy to all tax authorities to enable them perform optimally.
4. States to always remit taxes due to the federal government as and when due.
5. Nigeria Governors' Forum (NGF) requested to partner with JTB for more effective tax administration and revenue generation, and was consequently accepted and accorded Observer Status of the Joint Tax Board.
6. Traditional institutions and all stakeholders at the State and Local Government levels to increase support to tax administrators by way of advocacy and advancing taxation as a civic responsibility.
7. The Joint Tax Board agreed to integrate various taxpayer databases existing at the Federal and State tax authorities into one platform to enable accessibility amongst the members for more efficient service delivery to taxpayers.


Tunde Fowler
Chairman, Joint Tax Board

M. L. Abubakar
Secretary, Joint Tax Board





**REPORT OF THE FINANCE AND GENERAL PURPOSE COMMITTEE
(F&GPC) MEETING HELD ON THE 24TH OF JULY, 2017 AT THE BON
GRAND PELA HOTEL, DURUMI, ABUJA.**

Several issues were deliberated upon and decisions take were as summarized below:

REPORT OF F&GPC COMMITTEE					
S/N	ISSUES DISCUSSED	DELIBERATIONS	DECISIONS	ACTION BY	PRAYER TO THE BOARD
1	Deliberations on the selection of a new Secretary of the Joint Tax Board	The report of the Screening Committee for the selection of a new JTB Secretary was presented to the F&GP Committee. After appreciating the thorough job done by the Committee, it was recommended as follows: 1. That Elamah Oseni Salawe having scored the highest mark among the candidates be presented for consideration and subsequently recommended for approval of the Board to be appointed as the Secretary, Joint Tax Board.	Recommended	F & GP Committee	Approval 

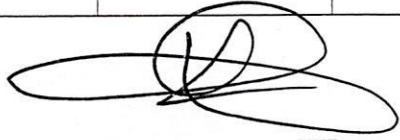
- | | | | | |
|--|---|--|--|--|
| | <p>2. That the Nine (9) remaining candidates having shown interest for continuous service and contribution towards the advancement of JTB be recommended for Chairman's gracious consideration for assignment in other possible areas at JTB.</p> <p>3. That terms and conditions of service regarding the appointment of the Secretary JTB should be in line with the provisions of the Personal Income Tax Act, Governance Charter and Human Resource, Policies and Procedures of the JTB, subject to review and approval of the Board.</p> | | | |
|--|---|--|--|--|

2.	Presentation of the report of the JTB 2015/ 2016 Audited Accounts	The audited accounts were presented to the Committee for approval. The Committee approved the accounts for ratification by the Board.	approved	JTB External Auditor/JTB	Ratificatic 
3.	Discussions/ issues on VAIDS	<p>Members were informed that Ten (10) states have submitted the VAIDS MOUs as regards the programme. These include:</p> <ol style="list-style-type: none"> 1. Lagos State 2. Nasarawa State 3. Bayelsa State 4. Plateau State 5. Kogi State 6. Niger State 7. Ogun State 8. Kwara State 9. Zamfara State; and 10. Adamawa State <p>Members were advised to read and familiarize themselves with the Memorandum of Understanding (“MOU”) so that the JTB members can be incorporated in the Committee set up to work on the implementation plans for VAIDS. The members nominated are as follows:</p> <ol style="list-style-type: none"> 1. The Chairman, Kaduna State Internal Revenue 2. The Chairman, Zamfara State 	Noted	F&GPC	Note

		Internal Revenue 3. Mr Akande, the Special Assistant to the Chairman, Lagos State Internal Revenue			
4.	Promotion examination for JTB staff	The proposal for the promotion of Five (5) JTB staff was presented to the Committee for approval. The Committee approved the proposal to be sent to the Board to note.	Approved	Secretary	Note
5.	Status of Members indebtedness	Members' indebtedness was extensively discussed in which they were strongly urged to fulfill their obligations and commitment so as to ensure the smooth and efficient running of the JTB Secretariat.	Noted	Members	Note
6.	Presentation of the approved JTB budget	The approved budget of 2017 was presented to the Committee for ratification and notification of the Board.	Ratified	Secretary	Note
7.	Report on the integration of thirty-six (36) States and FIRS taxpayer databases with the JTB TIN database	The report of the integration was presented to the F& GP Committee. Afterwards, it was approved as follows: 1. That the thirty-six (36) States and FIRS databases be integrated with the	Approved 	F&GP Committee	Note

- JTB database by Infiniti Enterprises
2. Members agreed that the ownership rights of the system shall be fully vested with JTB and consequently, the source code shall be domiciled in an escrow account of which the JTB shall have unhindered access.
 3. Members and the JTB Project Team should visit at least two sites of the Microsoft cloud infrastructure where taxpayer information will be housed
 4. The JTB Project Team to visit the states to provide support during registration and also to resolve any technical challenge being experienced by the state.

Udochukwu Ogbonna
Ag Chairman, F & G PC


M. L. Abubakar
Secretary, JTB



REPORT OF THE JTB SECRETARY SELECTION COMMITTEE HELD ON 22ND JULY, 2017 AT GRAND PELE (BON) HOTEL, DURUMI, ABUJA.

The Joint Tax Board at its Emergency Meeting of 5th June, 2017 in Abuja, resolved that a Seven (7) man committee be set up for selection of the next Secretary to the Board. Subsequently, the following members were assigned to carry out the exercise;

- | | | |
|---|------|---------------|
| 1. Ogbonna Udochukwu - Chairman Abia IRS | Rep. | South East |
| 2. Adekunle Adeosun - Chairman Ogun IRS | Rep. | South West |
| 3. Dr. Nimibofa Ayawei - Chairman Bayelsa IRS | Rep. | South South |
| 4. Yakubu Isa - Chairman Bauchi IRS | Rep. | North East |
| 5. Yakubu Oseni - Chairman Kogi IRS | Rep. | North Central |
| 6. Aminu Darabati A. - Chairman Katsina IRS | Rep. | North West |
| 7. DCM Charles Theophilus - FRSC | Rep. | Copt. Member |
| 8. M.L.Abubakar - Secretary JTB | | JTB |

The Committee met on the 10th July, 2017 in Abuja to commence the review process of the applications and CVs received from 11 persons. The Chairman Katsina IRS was unavoidable absent for the meeting and sent in his apologies.

The committee also met on the 22nd July, 2017 to finalize the process with the invitation of all the applicants for an oral interview. The 10 shortlisted applicants attended the interview, 9 were physically present while Mr. Felix Chime who was at the United State of America and couldn't make it back to Nigeria within the short 2 days notice was interviewed via Skype.

Scoring of the participants was categorized as follows;

- | | |
|---|-----|
| i. Screening and evaluation of CVs, Length of Service at JTB and other considerations | 60% |
| ii. Oral Interview | 40% |

The exercise was successfully carried out and the final result is attached herewith.

RESULT OF THE EVALUATION AND INTERVIEW FOR THE POSITION OF SECRETARY, JOINT TAX BOARD

S/N	APPLICANTS	SCREENING & EVALUATION OF CV/LENGTH OF SERVICE @ JTJB AND OTHER CONSIDERATIONS (60%)				ORAL INTERVIEW (40%)				TOTAL (100%)	POSITION
		Length of Service (18%)	Qualification (15%)	Participation and contribution to JTJB Activities (15%)	Relevant Experience (12%)	Knowledge of JTJB Secretary Schedule Duties (10%)	Knowledge of Taxation Income Tax (10%)	Expression-Composure & Personality (10%)	General Administration (10%)		
1	ELAMAH OSENI SALAWÉ	18	15	12.5	12	9.08	9.42	9.25	9.42	94.67	1ST
2	AHMAD IDRIS TUTA	18	15	12.3	12	7.83	7.5	8.17	7.67	88.47	2ND
3	AHMED JIBRIL	15	15	13	12	8.17	8.17	8.67	8.17	88.18	3RD
4	UVIOMO AKPO	18	15	12	12	8.17	6.67	7.17	6.67	85.68	4TH
5	JOSEPH UGBOR	18	15	9	12	7.17	7.83	8.33	7.17	84.50	5TH
6	ONENE OSILA OBELE-OSHOKO	12	15	13.4	12	7.83	6.83	8.5	7.50	83.06	6TH
7	FELIX CHIME	18	15	11.5	12	6.5	6	7	6.00	82.00	7TH
8	ISOLA AKINGBADE	9	15	9.5	12	7.33	8.33	8.5	8.50	78.16	8TH
9	MURITALA O. AWODUN	6	15	10	12	8.67	8	9.17	7.17	76.01	9TH
10	HUSSAINI M. AHMED	12	15	10	12	6.5	5.33	6.83	7.00	74.67	10TH

RECOMMENDATIONS

On completion of its assignment, the Committee hereby recommend to the Finance and General Purpose Committee as follows;

1. that Elamah Oseni Salawe having scored the highest mark among the candidates, be presented for consideration and subsequently recommended for approval of the Board to be appointed the Secretary, Joint Tax Board.
2. that the remaining candidates having shown interest for continuous service and contribution towards the advancement of JTB be recommended for Chairman's gracious consideration for assignment in other possible areas at JTB.
3. that terms and conditions of service regarding the appointment of the Secretary JTB should be in line with the provisions of Personal Income Tax Act, Governance Charter and Human Resource, Policies and Procedures of the JTB, subject to review and approval of the Board

ATTESTATION

1. OGBONNA UDOCHUKWU -CHAIRMAN
2. ADEKUNLE ADEOSUN -MEMBER
3. DR. NIMIBOFA AYAWEI -MEMBER
4. YAKUBU ISA -MEMBER
5. YAKUBU OSENI -MEMBER
6. AMINU DARABATI A. -MEMBER
7. DCM CHARLES THEOPHILUS - MEMBER
8. M.L.ABUBAKAR -SECRETARY

TIN Program Management Office
Internal Memo

To: Finance and general purpose committee

Date: 24th July, 2017

Subject: **RATIFICATION OF REPORT ON THE INTEGRATION OF TAXPAYERS DATABASES OF THE THIRTY SIX (36) STATES DATABASES WITH THE JTB TAXPAYER IDENTIFICATION NUMBER DATABASE**

Based on the observation of the JTB TIN Review Committee that the key objective of the TIN Project which is to implement an electronic Taxpayer registration solution has not been fully achieved. It was suggested that there is need to integrate the existing databases of all the tax authorities into the JTB TIN System. It was also viewed that some operational elements which are imperative to uniqueness of the nationwide database will enhance the overall process.

In order to achieve a quick win towards integration of various database already existing in some states with the JTB platform, databases in 4 (four) states are to be integrated in the first place.

After the 137th meeting held in Ilorin Kwara State, it was agreed that the remaining thirty two (32) States should commence based on some observations by the Technical team of the States, FIRS and the JTB Project team. Another Committee meeting held on 12th May, 2017 to finalise the review of the integration process earlier commenced in July 2016.

Below are members in the attendance

PRESENT:			
S/N	NAME	STATUS	STATE/ORGANIZATION
1	UDOCHUKWU OGBONNA	CHAIRMAN	ABIA SBIR
2	M. L ABUBAKAR	MEMBER	SECRETARY, JTB
3	HAMMAN ADAMA NJABARI	MEMBER	ADAMAWA SBIR
4	ACHIKE EMEJULU-JOE	MEMBER	ANAMBRA SBIR
5	YAKUB ISA	MEMBER	BAUCHI SBIR
6	JOHN UKWU AGWUPUYE	MEMBER REP	CROSS RIVER SBIR
7	EMEKA ODO	MEMBER	ENUGU SBIR
8	MUKHTAR AHMED	MEMBER	KADUNA SBIR
9	SANI ABDULQADIR DAMBO	MEMBER	KANO SBIR
10	ABIDEEN AKANDE	MEMBER REP	LAGOS SBIR

11	ALADE O BUNMI	MEMBER	ONDO SBIR
12	FRANCIS NTORERE	MEMBER REP	RIVERS SBIR
13	AMINU DALHATU	MEMBER	SOKOTO SBIR
14	ISAH MUHD ANKA	MEMBER	ZAMFARA SBIR
15	OHAGWA INNOCENT	MEMBER	FIRS
16	GARBA AHMAD KOFARBAI	MEMBER REP	FIRS-FCT
17	DCM CHARLES THEOPHILUS	MEMBER	FRSC
18	JUSTINA OKORO	MEMBER REP	CITN
19	AMOS ODULEYE	COMMITTEE SEC	JTB
IN ATTENDANCE			
20	WALE SHONEKAN	SA-ICT	FIRS
21	ACM WOLE OLANIRAN	LEGAL ADVISER	FRSC
22	ONAMUSI ROJ	FRSC	FRSC
23	SHEHU DANDARE	ZAMFARA	ZAMFARA SBIR
24	AISHA RIBADU	HEAD M/SERVICE	JTB
25	ZAINAB GOBIR	HEAD F&A	JTB
26	ADEWALE A.O	AG. HEAD ICT	JTB
27	OLORUNLEKE JOSEPH	ICT	JTB
28	UMENWOSU COLLINS	TECHNICAL SERVICE	JTB
29	IGE DAYO	ICT	JTB
30	ABDULRAHMAN ABDULNASIR	ICT	JTB
31	ADEWALE A.A	ACCOUNTS	JTB
32	OMOREGBEE PAUL	ICT	JTB

RECOMMENDATION AND CONCLUSION

Flowing from above, the committee agreed and makes recommendation for FGPC to note, consider and approve the following:

1. Members agreed that Infiniti system should commence consolidation and integration of the rest of the silos of taxpayer databases in the rest of the states and leverage on the BVN database to clean the consolidated database;
2. Members agreed that Infiniti system should commence consolidation and integration of the rest of the silos of taxpayer databases in the rest of the states and leverage on the BVN database to clean the consolidated database;
3. Members agreed that the ownership rights of the system shall be fully vested with JTB and consequently, the source code shall be domiciled in an escrow account of which the JTB shall have unhindered access;

4. Members and the JTB project team members should visit at least two sites of the Microsoft cloud infrastructure where taxpayer information will be housed;
5. JTB to come up with a well-articulated document that will contain the Memorandum of Understanding between JTB and the relevant parties as regards the ownership of the system, recommendations and next steps. This document should be sent to committee members for their review and consideration
6. Members agreed that the JTB TIN support staff should periodically be sent to the states to assist registration officers especially towards resolving technical issues and boosting taxpayer registration
7. JTB and Infiniti to develop a comprehensive change management plan, comprehensive capacity development plan and commence execution of both
8. It was agreed that the JTB Project team and SBIR head of ICT should meet once in a quarter to review technical challenges and recommend a way with the aim of sharing ideas and the smooth operation of the TIN system.
9. Infiniti System Enterprise to continue to refine the system based on the inputs members of the Technical committee has made.
10. After the consolidation, there should be prompt follow up by informing the prospective taxpayers to visit the nearest tax authority for the opening of the relevant file/tax account and for proper data update. Also, the collection of the BVN records should not be a one-off exercise. The data collection from NIBBS should be continuous since BVN registration exercise is continuous;
11. Members that are yet to submit their updated IGR and list of 'High Net-worth' individuals were urged to submit as soon as possible;
12. On the issue of voluntary contribution, members agreed that the JTB secretariat should carefully review what Lagos state has done and send to all the committee members for their inputs. This is to be presented to the Board and will be expected to form part of the communiqué in the next Board meeting. Also, if there is need for a legislative backing, there should be collaboration with the Ministry of Finance to consider options on giving it a constitutional backing.
13. In order to increase taxpayer registration in the states, members recommended the following:
 - i. JTB TIN Project team to visit the states to provide support during registration and also resolve any technical challenge being experienced by the state.
 - ii. Contractors in the states must be registered for TIN before being considered for government contracts.

- iii. JTB TIN Staff and the TIN registration officers in the states should be continuously trained.
- iv. There should be continuous radio and TV jingles in the various states sensitizing taxpayers on the importance of TIN and how to obtain it.
- v. Continuous use of the TIN registration mobile kits to capture taxpayers in the hinterlands/remote places and if possible, acquire additional registration kits.
- vi. TIN should be made compulsory before obtaining driver's license, Tax Clearance Certificate and other important documents.

Thank you.

Udochuckwu Ogbonna
Committee's Chairman

**ANALYSIS OF INTERNALLY GENERATED REVENUE (IGR) 2017 JANUARY TO JUNE
(TAXES & MDA's)**

S/N	STATE	Jan. - June 2017	Jan. - June 2016	Variance	Variance
		N : K	N : K	N : K	%
1	ABIA	-	5,441,944,876.30		
2	ADAMAWA	2,367,699,532.93	3,789,594,569.63	- 1,421,895,036.70	-37.52
3	AKWA IBOM	7,326,382,537.00	8,295,876,237.00	- 969,493,700.00	-11.69
4	ANAMBRA	-	-		
5	BAUCHI	-	4,338,632,939.00		
6	BAYELSA	5,403,977,808.47	3,705,166,312.27	1,698,811,496.20	45.85
7	BENUE	7,472,792,088.93	4,444,157,002.60	3,028,635,086.33	68.15
8	BORNO	-	1,262,241,448.42		
9	CROSS RIVER	6,617,965,537.87	6,772,087,129.49	- 154,121,591.62	-2.28
10	DELTA	25,103,484,725.03	22,446,554,864.37	2,656,929,860.66	11.84
11	EBONYI	-	-		
12	EDO	13,015,045,733.72	12,230,679,444.88	784,366,288.84	6.41
13	EKITI	2,467,513,158.20	1,194,899,968.31	1,272,613,189.89	106.50
14	ENUGU	12,407,903,908.00	6,335,188,321.00	6,072,715,587.00	95.86
15	GOMBE	1,699,449,806.03	1,783,274,479.24	- 83,824,673.21	-4.70
16	IMO	3,452,317,935.52	2,713,519,569.98	738,798,365.54	27.23
17	JIGAWA	-	1,668,759,305.06		
18	KADUNA	9,637,190,364.12	7,748,573,326.42	1,888,617,037.70	24.37
19	KANO	11,107,753,040.09	17,230,629,560.72	- 6,122,876,520.63	-35.53
20	KATSINA	-	2,755,698,238.04		
21	KEBBI	2,281,814,873.80	1,565,159,612.22	716,655,261.58	45.79
22	KOGI	4,919,298,641.98	3,864,007,643.39	1,055,290,998.59	27.31
23	KWARA	-	8,229,330,228.34		
24	LAGOS	168,025,303,441.70	150,596,076,871.98	17,429,226,569.72	11.57
25	NASAWARA	3,541,545,541.08	1,600,178,334.92	1,941,367,206.16	121.32
26	NIGER	3,185,476,752.90	2,877,514,521.00	307,962,231.90	10.70
27	OGUN	39,849,644,684.40	28,149,481,840.76	11,700,162,843.64	41.56
28	ONDO	-	3,888,108,415.27		
29	OSUN	-	4,481,333,121.85		
30	OYO	-	8,177,422,204.00		
31	PLATEAU	5,111,211,378.96	4,545,377,998.47	565,833,380.49	12.45
32	RIVERS	-	46,190,771,475.81		
33	SOKOTO	3,702,247,581.97	2,272,882,763.88	1,429,364,818.09	62.89
34	TARABA	2,985,941,401.76	2,052,569,760.34	933,371,641.42	45.47
35	YOBE	1,483,339,483.64	1,900,110,415.81	- 416,770,932.17	-21.93
36	ZAMFARA	2,060,136,251.33	2,102,917,162.79	- 42,780,911.46	-2.03
	TOTAL	345,225,436,209.43	386,650,719,963.56		



DETAILED INTERNALLY GENERATED REVENUE (IGR) 2017 JANUARY TO JUNE (TAXES & MDA's)

S/N	STATE	PAYE	DIRECT ASSESSMENT	ROAD TAXES	OTHER TAXES	TOTAL TAX	MDAs REVENUE	GAND TOTAL
1	ABIA					-		-
2	ADAMAWA	1,309,235,494.31	12,967,100.00	54,574,802.79	103,769,221.81	1,480,546,618.91	887,152,914.02	2,367,699,532.93
3	AKWA IBOM	5,808,133,507.00	54,208,169.00	31,270,315.00	565,865,291.00	6,459,477,282.00	866,905,255.00	7,326,382,537.00
4	ANAMBRA					-		-
5	BAUCHI					-		-
6	BAYELSA	4,490,068,225.20	53,388,082.43	25,294,000.00	664,412,063.64	5,233,162,371.27	170,815,437.20	5,403,977,808.47
7	BENUE	4,587,970,313.19	353,370,332.17	69,830,849.49	187,508,862.07	5,198,680,356.92	2,274,111,732.01	7,472,792,088.93
8	BORNO					-		-
9	CROSS RIVER	3,294,445,128.50	95,439,263.51	73,391,295.00	1,263,835,742.58	4,727,111,429.59	1,890,854,108.28	6,617,965,537.87
10	DELTA	20,475,547,310.10	180,664,188.55	237,053,473.00	2,895,132,181.73	23,788,397,153.38	1,315,087,571.65	25,103,484,725.03
11	EBONYI					-		-
12	EDO	6,115,199,808.78	306,056,020.26	278,399,255.17	2,166,477,945.38	8,866,133,029.59	4,148,912,704.13	13,015,045,733.72
13	EKITI	1,431,350,596.10	86,013,615.50	47,392,171.74	510,180,421.82	2,074,936,805.16	392,576,353.04	2,467,513,158.20
14	ENUGU	4,301,328,355.00	74,790,045.00	159,766,717.00	771,140,621.00	5,307,025,738.00	7,100,878,170.00	12,407,903,908.00
15	GOMBE	1,211,345,926.15	24,199,144.00	27,165,700.00	111,788,556.57	1,374,499,326.72	324,950,479.31	1,699,449,806.03
16	IMO	2,490,699,618.91	354,699,612.78	107,106,041.00	156,387,239.16	3,108,892,511.85	343,425,423.67	3,452,317,935.52
17	JIGAWA					-		-
18	KADUNA	5,503,728,893.65	127,801,206.81	179,291,117.75	561,497,647.92	6,372,318,866.13	3,264,871,497.99	9,637,190,364.12
19	KANO	5,080,983,232.83	182,646,809.45	286,896,148.54	555,159,795.36	6,105,685,986.18	5,002,067,053.91	11,107,753,040.09
20	KATSINA					-		-
21	KEBBI	1,165,586,488.63	215,799,998.76	806,900.00	22,846,145.20	1,405,039,532.59	876,775,341.21	2,281,814,873.80
22	KOGI	3,966,552,628.72	30,794,073.24	250,699,613.95	279,789,281.87	4,527,835,597.78	391,463,044.20	4,919,298,641.98

23	KWARA					-		-
24	LAGOS	108,197,667,908.75	6,850,006,913.14	3,691,489,684.30	25,546,419,203.74	144,285,583,709.93	23,739,719,731.77	168,025,303,441.70
25	NASAWARA	2,236,307,319.04	21,724,399.45	75,316,460.00	149,114,875.33	2,482,463,053.82	1,059,082,487.26	3,541,545,541.08
26	NIGER	1,648,729,182.35	39,378,575.00	65,878,816.71	1,185,930,693.37	2,939,917,267.43	245,559,485.47	3,185,476,752.90
27	OGUN	15,262,517,945.65	4,222,431,239.66	691,455,395.16	3,963,253,945.76	24,139,658,526.23	15,709,986,158.17	39,849,644,684.40
28	ONDO					-		-
29	OSUN					-		-
30	OYO					-		-
31	PLATEAU	3,225,930,568.15	28,282,559.48	148,904,252.77	370,828,833.70	3,773,946,214.10	1,337,265,164.86	5,111,211,378.96
32	RIVERS					-		-
33	SOKOTO	2,835,953,705.82	240,075,985.58	13,224,609.00	76,297,105.65	3,165,551,406.05	536,696,175.92	3,702,247,581.97
34	TARABA	1,027,187,615.34	51,761,720.53	27,017,119.00	10,872,595.04	1,116,839,049.91	1,869,102,351.85	2,985,941,401.76
35	YOBE	958,835,297.55	3,112,957.26	8,638,450.00	115,467,199.68	1,086,053,904.49	397,285,579.15	1,483,339,483.64
36	ZAMFARA	1,369,508,790.75	109,076,095.66	41,105,970.00	211,588,127.45	1,731,278,983.86	328,857,267.47	2,060,136,251.33
	TOTAL	207,994,813,860.47	13,718,688,107.22	6,591,969,157.37	42,445,563,596.83	270,751,034,721.89	74,474,401,487.54	345,225,436,209.43



**STATE BOARDS OF INTERNAL REVENUE (SBIR) INTERNALLY GENERATED REVENUE (IGR) 5 YEARS
SUMMARY (2012 - 2016)**

S/N	STATE	2012	2013	2014	2015	2016		
						IRS TAXES	MDAs COLLECTION	TOTAL
1	ABIA	16,751,700,375.58	12,512,103,711.18	12,371,194,895.08	13,349,444,263.72	10,814,763,690.83	1,880,075,848.57	12,694,839,539.40
2	ADAMAWA	4,615,407,803.00	4,149,550,775.70	4,994,481,880.78	4,451,736,117.84	2,711,363,297.18	3,077,616,295.16	5,788,979,592.34
3	AKWA IBOM	13,516,810,150.00	15,398,828,428.00	15,676,502,423.00	14,791,175,253.00	20,836,923,629.08	2,432,827,123.00	23,269,750,752.08
4	ANAMBRA	7,601,585,012.15	8,731,599,912.43	10,454,312,316.18	14,793,120,188.67	-	-	-
5	BAUCHI	4,064,710,425.23	4,937,242,875.83	4,853,453,184.87	5,393,721,996.00	8,677,265,878.00	-	8,677,265,878.00
6	BAYELSA	4,958,806,727.00	10,500,936,262.88	10,958,263,688.00	8,713,516,526.24	7,677,510,947.31	227,947,332.99	7,905,458,280.30
7	BENUE	8,436,560,608.98	8,373,720,592.15	8,284,425,160.72	7,631,789,841.37	5,656,515,118.21	3,899,979,946.12	9,556,495,064.33
8	BORNO	2,444,613,205.37	2,132,815,258.00	2,760,773,778.99	3,530,261,222.31	2,382,107,669.52	293,615,394.37	2,675,723,063.89
9	CROSS RIVER	12,734,560,333.00	12,002,167,999.57	15,738,850,743.95	13,567,122,507.38	10,669,498,503.15	4,107,309,828.68	14,776,808,331.83
10	DELTA	45,566,897,481.00	50,208,229,986.91	42,819,209,025.24	40,805,656,911.96	41,673,321,026.45	2,384,594,446.27	44,057,915,472.72
11	EBONYI	8,234,317,213.01	10,427,861,231.23	11,032,472,512.00		3,837,169,666.23	505,205,059.59	4,342,374,725.82
12	EDO	18,880,055,380.83	18,899,322,710.47	17,023,595,231.62	19,117,468,369.25	16,780,373,370.26	6,261,052,229.45	23,041,425,599.71
13	EKITI	3,787,607,515.35	2,339,670,199.77	3,462,341,448.32	3,297,707,703.96	1,982,764,494.03	1,008,277,361.45	2,991,041,855.48
14	ENUGU	12,209,587,683.00	20,203,802,864.00	19,250,345,593.00	18,081,014,527.00	6,694,792,803.00	7,540,719,424.00	14,235,512,227.00
15	GOMBE	3,717,188,863.22	3,870,998,757.79	5,196,460,381.93	4,784,605,861.47	2,735,291,083.34	206,147,027.29	2,941,438,110.63



**STATE BOARDS OF INTERNAL REVENUE (SBIR) INTERNALLY GENERATED REVENUE (IGR) 5 YEARS
SUMMARY (2012 - 2016)**

S/N	STATE	2012	2013	2014	2015	2016		
						IRS TAXES	MDAs COLLECTION	TOTAL
16	IMO	6,810,221,957.04	7,583,501,933.27	8,115,751,385.95	5,472,581,633.87	5,871,026,976.75	-	5,871,026,976.75
17	JIGAWA	7,884,900,135.26	9,755,337,731.73	6,273,310,616.35	5,081,424,105.40	2,592,999,477.45	942,350,431.16	3,535,349,908.61
18	KADUNA	11,531,795,961.69	10,932,071,462.59	12,782,522,514.51	11,536,729,988.59	12,940,454,336.79	4,111,410,200.34	17,051,864,537.13
19	KANO	11,051,971,481.61	17,142,211,079.94	13,661,853,935.85	13,611,853,935.85	17,370,097,598.59	13,588,929,933.33	30,959,027,531.92
20	KATSINA	5,029,720,846.00	6,852,511,585.00	6,223,037,599.00	5,791,008,741.00	5,032,139,315.54	513,761,517.79	5,545,900,833.33
21	KEBBI	5,424,015,848.65	3,732,343,145.11	3,834,143,641.95	3,592,406,108.30	2,761,148,966.33	371,194,295.25	3,132,343,261.58
22	KOGI	3,185,459,549.72	5,020,349,740.18	6,569,928,653.47	6,776,580,756.17	5,915,973,585.82	3,653,150,901.34	9,569,124,487.16
23	KWARA	11,317,269,584.36	13,838,085,972.51	12,460,517,954.55	7,178,922,182.76	7,044,998,129.40	10,208,831,430.11	17,253,829,559.51
24	LAGOS	219,202,426,843.89	236,195,308,896.71	276,163,978,675.95	268,224,782,435.23	253,824,775,689.60	48,600,316,275.18	302,425,091,964.78
25	NASARAWA	4,132,282,812.68	4,012,291,835.93	4,085,127,585.70	4,281,701,806.50	3,299,714,385.38	102,901,676.76	3,402,616,062.14
26	NIGER	3,782,827,634.99	4,115,777,679.30	5,737,185,035.88	5,975,149,921.86	4,974,530,064.70	907,054,344.77	5,881,584,409.47
27	OGUN	12,438,765,025.22	13,777,026,969.63	17,497,620,787.52	34,596,446,519.52	32,764,570,941.94	40,218,549,061.91	72,983,120,003.85
28	ONDO	10,153,042,597.01	10,498,697,469.99	11,718,741,502.49	10,098,000,000.00	7,348,474,927.10	1,335,931,651.53	8,684,406,578.63
29	OSUN	5,020,250,633.94	7,284,225,003.77	8,513,274,186.67	8,072,966,446.00	6,607,438,479.63	2,277,317,560.72	8,884,756,040.35
30	OYO	14,598,808,723.10	15,251,369,563.24	16,307,233,700.20	15,663,514,824.73	14,354,579,913.00	4,524,504,219.00	18,879,084,132.00



**STATE BOARDS OF INTERNAL REVENUE (SBIR) INTERNALLY GENERATED REVENUE (IGR) 5 YEARS
SUMMARY (2012 - 2016)**

S/N	STATE	2012	2013	2014	2015	2016		
						IRS TAXES	MDAs COLLECTION	TOTAL
31	PLATEAU	6,927,858,653.07	8,486,806,640.08	8,284,425,159.92	6,937,349,802.70	7,185,075,347.52	2,006,296,930.35	9,191,372,277.87
32	RIVERS	66,275,698,676.01	87,914,415,268.80	89,112,448,347.58	82,101,298,408.43	-	-	85,287,038,971.02
33	SOKOTO	4,313,699,006.03	5,509,132,929.43	5,617,763,260.35	6,224,448,122.53	3,844,070,906.24	701,694,621.52	4,545,765,527.76
34	TARABA	3,418,289,991.33	3,344,006,052.45	3,799,040,873.48	4,155,053,816.15	4,974,745,273.20	920,793,701.12	5,895,538,974.32
35	YOBE	1,785,221,060.95	3,072,006,109.88	3,073,780,160.87	2,251,330,427.39	1,807,846,102.15	1,433,021,465.64	3,240,867,567.79
36	ZAMFARA	2,592,935,139.95	3,039,396,601.83	3,149,630,553.96	2,741,632,541.03	3,488,597,914.18	1,288,571,623.62	4,777,169,537.80
	Total	584,397,870,939.22	662,045,725,237.28	707,857,998,395.88	682,673,523,814.18	547,132,919,507.90	171,531,949,158.38	803,951,907,637.30

SOURCE: STATE BOARDS OF INTERNAL REVENUE

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**STATUS OF MEMBERS' INDEBTEDNESS
AS AT 11TH AUG , 2017**

S/ N	ORGANISATI ON/SIRS	ARREARS	2013	2014	2015	2016	2017	TOTAL
1	ABIA						1,500,000.00	1,500,000.00
2	ADAMAWA	-	-	-				-
3	AKWA IBOM						1,500,000.00	1,500,000.00
4	ANAMBRA	-	-				1,500,000.00	1,500,000.00
5	BAUCHI	-					1,500,000.00	1,500,000.00
6	BAYELSA						1,500,000.00	1,500,000.00
7	BENUE	-						-
8	BORNO	-					1,500,000.00	1,500,000.00
9	CROSS RIVER					1,000,000.00	1,500,000.00	2,500,000.00
10	DELTA	-						-
11	EBONYI		1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	7,500,000.00
12	EDO	-	-	-				-
13	EKITI		-	-	1,500,000.00	1,500,000.00	1,500,000.00	4,500,000.00
14	ENUGU							-
15	GOMBE	-			500,000.00	1,500,000.00	1,500,000.00	3,500,000.00
16	IMO						1,500,000.00	1,500,000.00
17	JIGAWA	-						-
18	KADUNA						1,500,000.00	1,500,000.00
19	KANO	-	-	-			1,500,000.00	1,500,000.00
20	KASTINA	-						-
21	KEBBI		1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	7,500,000.00
22	KOGI		-	-				-
23	KWARA	-	-	-	-		1,500,000.00	1,500,000.00
24	LAGOS	-	-	-	-			-
25	NASARAWA	-	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	7,500,000.00
26	NIGER	-	-					-
27	OGUN							-
28	ONDO	-	-					-
29	OSUN			1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	6,000,000.00
30	OYO			1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	6,000,000.00
31	PLATEAU	-	-	-				-
32	RIVERS	-	-	-				-
33	SOKOTO		1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	7,500,000.00
34	TARABA	-	-	-				-
35	YOBE					1,500,000.00	1,500,000.00	3,000,000.00
36	ZAMFARA						1,500,000.00	1,500,000.00
37	FIRS	-	-	-				-
38	CITN						562,500.00	562,500.00
39	FRSC	-	-	-				-
40	FCTA	-	-	-		1,125,000.00	1,125,000.00	2,250,000.00
41	RMA&FC			1,125,000.00	1,125,000.00	1,125,000.00	1,125,000.00	4,500,000.00
	TOTAL	0.00	6,000,000.00	10,125,000.00	12,125,000.00	16,750,000.00	34,312,500.00	79,312,500.00

JOINT TAX BOARD					
SUMMARY OF MEMBERS CONTRIBUTION RECEIVED					
FOR YEAR, 2017					
MONTH	STATES IRS/ORG	OUTSTANDING PAID N : K	2017 CONTRIBUTION N : K	TOTAL N : K	DATE PAID
JANUARY					
SUB-TOTAL					
FEBRUARY	KOGI		1,500,000.00	1,500,000.00	3/2/2017
	ABIA	1,000,000.00		1,000,000.00	3/2/2017
	BENUUE		1,500,000.00	1,500,000.00	15/2/2017
	IMO	6,000,000.00		6,000,000.00	15/2/2017
	KADUNA	3,000,000.00		3,000,000.00	17/02/2017
	CROSS RIVER	2,000,000.00		2,000,000.00	20/02/2017
	CITN		562,500.00	562,500.00	21/02/2017
	PLATEAU		1,500,000.00	1,500,000.00	24/02/2017
SUB-TOTAL				17,062,500.00	
MARCH	AKWA IBOM	1,500,000.00		1,500,000.00	3/3/2017
	NIGER		1,500,000.00	1,500,000.00	9/3/2017
	KATSINA		1,500,000.00	1,500,000.00	10/3/2017
	ENUGU		1,500,000.00	1,500,000.00	16/03/2017
	ADAMAWA		1,500,000.00	1,500,000.00	16/03/2017
	OGUN		1,500,000.00	1,500,000.00	16/03/2017
	LAGOS		1,500,000.00	1,500,000.00	15/03/2017
	ABIA	1,000,000.00		1,000,000.00	17/03/2017
	OSUN	500,000.00		500,000.00	20/03/2017
	DELTA		1,500,000.00	1,500,000.00	20/03/2017
	CROSS RIVER	2,000,000.00		2,000,000.00	24/03/2017
	EDO		1,500,000.00	1,500,000.00	27/03/2017
	FIRS		78,300,855.26	78,300,855.26	30/3/2017
SUB-TOTAL				95,300,855.26	
APRIL	CROSS RIVER	2,000,000.00		2,000,000.00	6/4/2017
SUB-TOTAL				2,000,000.00	
MAY	FRSC		1,125,000.00	1,125,000.00	12/5/2017
	CROSS RIVER	2,000,000.00		2,000,000.00	17/5/2017
	ABIA	1,000,000.00		1,000,000.00	19/5/2017
SUB-TOTAL				4,125,000.00	
JUNE	GOMBE	1,000,000.00		1,000,000.00	7/6/2017
	RIVERS		1,500,000.00	1,500,000.00	8/6/2017
	TARABA		1,500,000.00	1,500,000.00	9/6/2017
SUB-TOTAL				4,000,000.00	
JULY	BORNO	1,500,000.00		1,500,000.00	13/07/2017
	JIGAWA		1,500,000.00	1,500,000.00	13/07/2017
	SOKOTO	1,500,000.00		1,500,000.00	19/7/2017
SUB-TOTAL				4,500,000.00	
AUGUST	ONDO	1,500,000.00	1,500,000.00	3,000,000.00	1/8/2017
	ABIA	2,500,000.00		2,500,000.00	4/8/2017
				5,500,000.00	
GRAND TOTAL				132,488,355.26	



LIST OF STATE IRS THAT HAVE SUBMITTED VAIDS MOU

1. Lagos State
2. Nasarawa State
3. Bayelsa State
4. Plateau State
5. Kogi State
6. Niger State
7. Ogun State
8. Kwara State
9. Zamfara State
10. Adamawa State
11. Taraba State
12. Ondo State
13. Gombe State

Training of FIRS and State IRSs on Implementation of Voluntary Assets and Income Declaration Scheme (VAIDS)

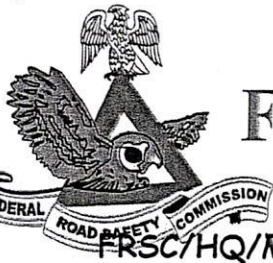
List of Participants – FIRS – 20, State IRSs 2 each

SN	STATE IRS	NAME OF PARTICIPANTS	REMARKS
1	ABIA	1. Okoronka Chijioke 2. Onyebuch Alozie	
2	ADAMAWA	1. Yahya Badikko 2. Esther Tarfa	
3	AKWA IBOM	1. Inemesit Oko Nta 2. Emmanuel Michael Bassey	
4	ANAMBRA		
5	BAUCHI	1. Jibrin Adamu Aliyu 2. Kaltume Abdullah	
6	BAYELSA	1. Ebiegberi Otobo 2. Anthony Ijebu	
7	BENUE	1. Attah Mark Ochoga 2. Terna Ade	
8	BORNO	1. Bulu Mohammed Kekema 2. Abdu Aliyu Musa	
9	CROSS RIVER	1. Victor Okplewu 2. John Eko James	
10	DELTA	1. Alex Onagero 2. Umukoro Jacob	
11	EBONYI		
12	EDO	1. Ogedegbe Osariemen 2. Odia Eghosa Brown	
13	EKITI	1. Oluwadare Kehinde 2. Mrs. Ajiboye Adenike	
14	ENUGU	1. Joe Onuoha 2. Emma Digiwu	
15	GOMBE		
16	IMO	1. Ndukwu C. E. 2. Chukwueke Ifeoma	
17	JIGAWA	1. Abbas Shahada 2. Tijjani Umar	
18	KADNUA	1. Ibrahim Abdullahi Sanusi 2. Yusuf Garba	
19	KANO	1. Bashir Ado 2. Umar Shehu Kadiri	
20	KATSINA		
21	KEBBI	1. Mukhtar Abdullahi Kalgo 2. Nasiru Umar Gwandu	
22	KOGI		

23	KWARA		
24	LAGOS	1. Igho Orienru 2. Funmi Bakrin-Osho	
25	NASARAWA	1. Umar Adamu Okpadobu 2. Abdullahi Aso Nana	
26	NIGER	1. Uba Godabe 2. Vivian Kolo	
27	OGUN	1. Mr. Sotannde R.O 2. Ms. Ronke Odulaja	
28	ONDO	1. Akinmutimi E. D. 2. Adeniji Adejoro	
29	OSUN	1. Tosin Falomo 2. W. Olaitan	
30	OYO		
31	PLATEAU	1. Dagwom Yohanna Dang 2. Paul Yakubu Arin	
32	RIVERS	1. Alaye Soye Baranjo-Tariah 2. Leyira Nwidag	
33	SOKOTO	1. Usman Sani Kasim 2. Usman Balarabe	
34	TARABA	1. Felix Manthy 2. Bala Abdulkadir	
35	YOBE	1. Ababakar Musa Damaturu 2. Ali Habu Yunusari	
36	ZAMFARA	1. Shehu Damdare Gumini 2. Ibrahim Abdulnasir	
37	FIRS	1. Segun David Igoli 2. Popoola Binta Ojone 3. Usman Mohammed Baba 4. Adenusi Omolara Bukola 5. Ikwue Okeoghene Samuel 6. Saleh Muhammed Abdu 7. Ashioba Ikechukwu 8. Usman Gershom 9. Fwanya Kwaseh 10. Gubam Britus Haruna 11. Muhammad Audu Salem 12. Faniran Felix 13. Otuoye Christopher Udochukwu 14. Tom-George Ibiso Nyingi 15. Adams Abdullahi Allandu 16. Onitolo Raimi Ayinla 17. Adigun Taofeek Adesina 18. Gadzama Grace Gambo 19. Ofodi Fatima Faith 20. Ojo Oluwaseyi Adeniyi	
	TOTAL		

National Headquarters

4 Maputo Street,
Zone 3, Wuse District,
P.M.B 125, Wuse Abuja
website: www.frsc.gov.ng
e-mail:mva@frsc.gov.ng
Tel: 08077690006



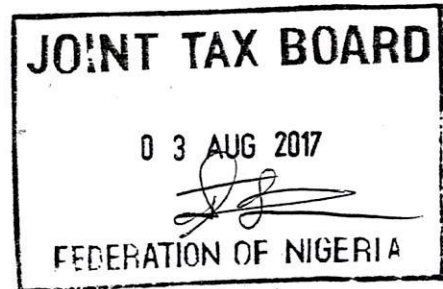
Federal Road Safety Corps

Department of Motor Vehicle Administration

FRSC/HQ/MVA/437/VOL.III/018

21 July, 2017

M.L. Abubakar
The Secretary,
Joint Tax Board,
Plot No. 1863, Cadastral Zone,
Lee Kuan Yew Street,
Off Mahathir Mohammed Street,
Behind Governors Forum Extension 3,
Asokoro District,
Abuja.



REQUEST FOR PAYMENT OF OUTSTANDING DEBT ON VEHICLE NUMBER PLATES PRODUCTION

The above subject is in respect of the letters sent to eleven (11) Chairmen States Board of Internal Revenue.

2. I have instruction to inform you that the Corps Marshal has written to the following Chairmen of States Board of Internal Revenue requesting the States to kindly defray the debt owed on Number Plates:

S/N	STATES	AMOUNT OWED
i	Anambra	88, 073,820.00
ii	Cross River	28, 607,620.00
iii	Rivers	125, 201,750.00
iv	Kano	4, 983,990.00
v	Niger	6, 935,000.00
vi	Delta	16, 138,000.00
vii	Edo	13, 867,000.00
viii	Oyo	51, 764,501.00
ix	Ekiti	46, 646,763.00
x	Kwara	20, 260,000.00
xi	Plateau	14, 381,001.00



3. I am further directed to request that the JTB kindly assist the Corps in following up with the above mentioned States to facilitate the payment of the debt to enable the Corps procure the needed raw materials used for the production of Number Plates.
4. Please accept the assurances of the Corps Marshal's esteemed regards.



DCM Charles Theophilus, *fdc*
Deputy Corps Marshal
Motor Vehicle Administration
for: **Corps Marshal**



Federal Road Safety Corps

Department of Motor Vehicle Administration

National Headquarters

4 Maputo Street,
Zone 3, Wuse District,
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Tel: 08077690006

FRSC/HQ/MVA/437/VOL.III/018

26 July, 2017

M.L. Abubakar
The Secretary,
Joint Tax Board,
Plot No. 1863, Cadastral Zone,
Lee Kuan Yew Street,
Off Mahathir Mohammed Street,
Behind Governors Forum Extension 3,
Asokoro District,
Abuja.



REPORT ON STATUS OF UNDISTRIBUTED DRIVERS LICENCE AT VARIOUS STATES BOARD OF INTERNAL REVENUE: WAY FORWARD

The Federal Road Safety Corps in line with its mandate to design and produce Drivers Licence for drivers of all categories of vehicles has continued to carry out the statutory role without prejudice to the generality of the motoring public.

2. However, more worrisome is the inability of the Drivers Licence Applicants to received printed Licences from the various States' Board of Internal Revenue who are charged with the responsibility of distributing National Drivers Licences (NDLs) to applicants.

3. As at 18th July, 2017 the following is the status of Drivers Licences yet to be distributed to applicants at the States Board of Internal Revenue.

S/N	States	Licences yet to be Dispatched to Applicants
i	Abia	5,515
ii	Adamawa	1,243
iii	Akwa-Ibom	4,243
iv	Anambra	4,930
v	Bauchi	905
vi	Bayelsa	2,601
vii	Benue	1,218
viii	Borno	1,993

ix	Cross River	2,624
x	Delta	7,860
xi	Ebonyi	865
xii	Edo	2,085
xiii	Ekiti	1,851
xiv	Enugu	4,330
xv	FCT	27,174
xvi	Gombe	838
xvii	Imo	3,950
xviii	Jigawa	449
xix	Kaduna	3,523
xx	Kano	4,125
xxi	Katsina	1,483
xxii	Kebbi	359
xxiii	Kogi	233
xxiv	Kwara	2,679
xxv	Lagos	105,733
xxvi	Nasarawa	6,818
xxvii	Niger	3,685
xxviii	Ogun	14,949
xxix	Ondo	4,248
xxx	Osun	3,847
xxxi	Oyo	15,008
xxxii	Plateau	985
xxxiii	Rivers	21,188
xxxiv	Sokoto	292
xxxv	Taraba	315
xxxvi	Yobe	440
xxxvii	Zamfara	208
<i>Grand Total</i>		<i>262,792</i>

4. It is pertinent to note that on Thursday 18th May, 2017 the Ag. President, His Excellency, Prof. Yemi Osinbajo SAN, signed an Executive Order on transparency and improving the business environment in Nigeria. Also the Order Paper from the House of Representative sitting of Thursday 15th June, 2017 urge the FRSC to ensure that applicants are issued the new Drivers Licence within two (2) months of completing the data capture (please see attached House of Rep. Order Paper).

5. In view of the need to be efficient and deliver quality service to Nigerians, I have instruction to inform the Secretary JTB that the Corps has engaged the services of Greater Washington (a currier company) to handle the optional distribution of Drivers Licences to applicants and the cost borne by the applicants as this will address the issue of delay in the dispatch of NDLs in conformity with '*Ease of Doing Business*' and the House of Representative Order Paper No. 4 of Thursday, 15th Jun. 2017.

6. Please accept the assurances of the Corps Marshal's esteemed regards and highest consideration.

A handwritten signature in black ink, appearing to be 'C. Theophilus', written in a cursive style.

DCM Charles Theophilus, *fdc*
Deputy Corps Marshal
Motor Vehicle Administration
for: Corps Marshal

CORPS MARSHAL'S PRESENTATION TO THE 138TH MEETING OF THE JTB SCHEDULED FOR 14TH AUGUST, 2017 AT BON HOTEL DURUMI DISTRICT, ABUJA

i. Request for Upward Review in the Prices of National Driver's Licence (NDL) and Vehicle Number Plate (VNP): The Corps is proposing the following:

Driver's Licence:

S/N	Validity Period	Current Price (₦)	Proposed Price (₦)
a	3years	6,000.00	9,000.00
b	5years	10,000.00	15,000.00
<u>Motorcycle:</u>			
c	3years	3,000.00	6,000.00

Number Plates:

S/N	Number Plates	Current Price (₦)	Proposed Price (₦)
a	Standard	5,000.00	7,500.00
b	Out of series	20,000.00	30,000.00
c	Fancy	40,000.00	60,000.00

ii. **Distribution of Unclaimed Drivers Licence:** The Corps is requesting that States create a help desk where FRSC and MLA officials can attend to applicants for prompt distribution of Licences (see attached list of unclaimed NDL records according to States).

iii. **Compulsory Use of National Identification Number (NIN):** From the 1st of Jan. 2018, the use of NIN will be compulsory for all Drivers Licence applicants.

- iv. **Information: Issuance of Class 'A' Licence:** The Corps will commence the issuance of Class 'A' Licence for Motorcycle and Tricycle riders by the 1st of September, 2017.
- v. **Request to States: Need to Establish More Driving Schools:** States are encouraged to open more Driving Schools, especially to accommodate the training of articulated vehicle drivers.
- vi. **Number Plates:** The nation's highway is awash with illegal, old, fake and plastic number plates. The States Board of Internal Revenue Service's (SBIRs) are called upon to initiate a joint task force to enforce compliance with the new number plate system.
- vii. **Need for the Regular Upload of Registered Vehicles information into the NVIS Portal:** The Corps solicits the cooperation of the States Motor Licensing Officers in forwarding information on registered vehicles from the Zonal offices to the FRSC NVIS Desk Officers for upload unto the NVIS Portal.
- viii. **Truck/Articulated Vehicle Number Plates:** The States Internal Revenue Service should endeavour to place orders for trucks/articulated vehicle number plates.

UNCLAIMED NATIONAL DRIVER'S LICENCE (NDL) RECORDS AS AT 3RD
AUGUST, 2017

S/N	States	Licences yet to be Dispatched to Applicants
1	Abia	4,878
2	Adamawa	877
3	Akwa-Ibom	3,988
4	Anambra	3,790
5	Bauchi	771
6	Bayelsa	2,008
7	Benue	1,213
8	Borno	1,947
9	Cross River	2,012
10	Delta	2,512
11	Ebonyi	821
12	Edo	1,290
13	Ekiti	1,294
14	Enugu	2,818
15	FCT	21,461
16	Gombe	571
17	Imo	3,596
18	Jigawa	402
19	Kaduna	2,633
20	Kano	2,550
21	Katsina	1,224
22	Kebbi	306
23	Kogi	196
24	Kwara	1,707
25	Lagos	83,298
26	Nasarawa	2,382
27	Niger	3,052
28	Ogun	12,501
29	Ondo	3,963
30	Osun	3,481
31	Oyo	14,381
32	Plateau	747
33	Rivers	16,920
34	Sokoto	94
35	Taraba	212
36	Yobe	464
37	Zamfara	67
Grand Total		206,847