



**8<sup>th</sup> IGR Peer Learning Event / Launch of the Public Finance Database**  
**Monday 19<sup>th</sup> September 2022 | 9:00 – 5:00pm | The Wells Carlton Hotel, Abuja**

**AGENDA**

Time	Activity	Description
9:00 – 9:50	<b>Registration</b>	
<b>Opening Session:</b> Setting the stage - Facilitator explains the purpose of the event and reviews the agenda to clarify the spirit of the meeting		
9:50 – 10:00	<b>Welcome Address</b> - Asishana Okauru, Director General, Nigeria Governors’ Forum	
10:00 – 10:35	<b>Goodwill Messages</b> - Jeremie Zoungrana, Country Director, Bill and Melinda Gates Foundation - Shubham Chaudhuri, World Bank Country Director, Nigeria, Western and Central Africa Region - Muhammad Mamman Nami, Executive Chairman, Federal Inland Revenue Service (FIRS) - Dr. Ben Akabueze, Director-General, Budget Office of the Federation at Federal Government of Nigeria	
10:35 – 10:45	<b>Keynote Address and Launch of the Public Finance Database</b> - His Excellency, Kayode Fayemi, Chairman of Nigeria Governors’ Forum	
10:45 – 11:15	<b>Group Photograph, Tea Break and Gallery Walk</b>	
<b>Technical Session</b>		
11:15 – 12:20	<b>Background Presentations</b> - The ‘State’ of Tax Reforms in Nigeria by <i>David Nabena, Senior Economist, NGF</i>	
12:20 – 13:30	<b>Session I:</b> Consolidated Revenue Code (CRC) 1. Commissioner of Finance, Ebonyi State (SE) 2. Executive Chairman, Kaduna State IRS (NW) 3. Executive Chairman, Kogi State IRS (NC)  <b>Guiding Questions</b> <ul style="list-style-type: none"> <li>• In addition to formal institutional arrangements, are there non-formal channels of making the most of CRCs?</li> <li>• Are there unique insights that can help bring on board the local governments and MDAs into a functional arrangement of tax consolidation and harmonization?</li> </ul>	<p>Within the legal context, one of the primary tools for streamlining taxes and curtailing the rise of ‘nuisance’ taxes is the establishment of a consolidated revenue code (CRC), to exhaustively cover the system of laws or a particular area of law, through a process of codification. The CRC ensures that the government’s effort to raise tax revenues does not lead to the proliferation of arbitrary or duplicative taxes.</p> <p>The CRC was first introduced in 2018 by three (3) states, with Kaduna, Kogi and Plateau as the forerunners, 16 states followed in 2019, 10 additional states in 2020 and a total of 32 states<sup>1</sup> by mid-2022.</p>

	<ul style="list-style-type: none"> <li>• Are there success stories of collaboration between private sector/taxpayer groups and the IRS that have been adopted to harmonise taxes or tax rates in the state.</li> </ul>	While these laws are consolidated not all have properly harmonised collections. As a result, taxes and rates are clear but overlaps in collections still exist, hence, leading to multiple taxation.
<b>13:30 – 14:30</b>	<b>Lunch</b>	
<b>14:30 – 15:40</b>	<p><b>Session II: Autonomy for Tax Authorities:</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Finance, Edo State (SS)</li> <li>2. Executive Chairman, Ondo State (SW)</li> <li>4. Executive Chairman, Lagos State IRS (SW)</li> </ol> <p><b>Guiding Questions</b></p> <ol style="list-style-type: none"> <li>i. What are the most reasonable and successful pathways of achieving autonomy?</li> <li>ii. How can the IRS manage the likely resistance from within and outside in the transition process</li> <li>iii. How can the Ministries of Finance help support the professionalization of tax authorities?</li> </ol>	<p>Administrative and financial autonomy has been the most important driver of tax administration. The reform is usually the take-off point from which all other institutional reforms are launched and sustained, because it empowers tax authorities to professionalise their workforce, improve performance and introduce more robust and sustainable funding arrangements.</p> <p>In 2019, an NGF study which reviewed data from 20 States, comparing their institutional arrangement and source of funding for the periods 2015 – 2018 revealed that autonomy was a necessary, though not a sufficient condition to mobilise revenues sustainably.</p> <p>The latest data shows a sustained push to entrench independence for all tax authorities in the country, although in practice, only 14 out of 34 States that have autonomy in their revenue laws, have same in practice. In most States, the sections of the revenue laws that give the tax authorities independence have become ‘dead letters’ or ‘desuetudes’ due to a long period of disuse.</p>
<b>15:40 – 16:40</b>	<p><b>Session III: Tax-for-Service Programmes</b></p> <ul style="list-style-type: none"> <li>▪ Commissioner of Finance, Ogun State (SW)</li> <li>▪ Executive Chairman, Kwara State IRS (NC)</li> <li>▪ Executive Chairman, Gombe State IRS (NE)</li> </ul> <p><b>Guiding Questions</b></p> <ol style="list-style-type: none"> <li>i. What are the key considerations for selecting a programme to build the State or IRS-society relations?</li> </ol>	<p>The ailing fiscal social contract between governments and citizens remains a key concern.</p> <p>Independent surveys conducted by the Nigeria Economic Summit Group in 2018 and the Nigeria Governors’ Forum Secretariat in 2021 demonstrate that most Nigerians are dissatisfied with the provision of essential social services, and this has strongly contributed to a low tax morale in the country. Low public trust and dissatisfaction with government services are perhaps the biggest risks to taxation in the</p>

	<p>ii. What are the top programmes/services that have delivered the greatest impact for informal sector taxpayers (or others)?</p> <p>iii. TfS initiatives are usually small-scale and constrained by the budget of the IRS, how can the Ministry of Finance scale up such programmes to gain state-wide impact to help strengthen public legitimacy and goodwill?</p>	<p>country, outweighing other challenges such as lack of human, financial and technological resources for tax authorities. This distrust is also in part due to their limited exposure to social benefits.</p> <p>SIRS have responded with TfS programmes, by facilitating the delivery of selected services as incentives for rewarding taxpayer compliance. TfS spending by tax authorities have gained traction in recent times, with at least 22 States expending their budget to provide targeted services to specific taxpayer groups such as market traders, unions, and motor park operators/users. Such services are usually targeted at infrastructural improvements and social services. According to SIRSs, this has had the most impact on the number of taxpayers enumerated and tax revenue generated.</p>
<p><b>16:40 – 17:00</b></p>	<p>Closing</p>	<p>Future possibilities, partnerships, and Technical Assistance.</p>