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KGIRS NEWS LETTER

A Quarterly Publication of Kogi State Internal Revenue Service

FUNDAMENTALS OF FINANCIAL CRIME

GOV. BELLO FLAGS-OFF OSARA CASSAVA CITY PROJECT, *TO CREATE OVER 20,000 JOBS.*

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REMODELLED KOGI STATE SPECIALIST HOSPITAL

KOGI STATE SPECIALIST HOSPITAL (ADMIN COMPLEX)

ULTRA MODERN GENERAL HOSPITAL, GEGU-BEKI.

PALACE OF OHINOYI OF EBIRA LAND, OKENE

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GOV. BELLO FLAGS-OFF OSARA CASSAVA CITY PROJECT, TO CREATE OVER 20,000 JOBS.

By Muhammad Mukhtar Idris

Kogi State Government has reiterated its determination to always key into the Federal Government's diversification of the economy from oil to agriculture to generate revenue and create enormous jobs for youths and women in the State.

The State Executive Governor, Alhaji Yahaya Bello, stated this during the flag – off ceremony of the first Osara Cassava City Project situated in Osara Community, Adavi Local Government Area of Kogi State.

Governor Yahaya Bello, who was represented by the Secretary to the State Government, Folashade Ayoade-Arike, stated that the project would be another indication of the promises of his new direction government to revolutionize agriculture as an added means to increase revenue generation in the State.

The Executive Governor noted that cassava remains a viable food product with a plethora of uses as all its parts are useful for different purposes while appreciating all contributing sectors that made the Cassava City Project come to fruition.

He continued by saying that the project seeks to explore the opportunities that abound in cassava production as it also introduces the farmers to the opportunities resident in cassava farming which

include processing, storage, marketing, financing, packaging, and on technological applications.

The Executive Governor appreciated the people of Osara Community for being the host of the project and for donating hectares of land for the Cassava Project.

The highest highlight of the ceremony was the public declaration of the State Government that over twenty thousand (20,000) farmers are to benefit from the Project, stressing that this will drastically curb restiveness among the youths as it will create employment opportunities for the teeming youths in the Community and in the State at large.

The Acting Executive Chairman of Kogi State Internal Revenue Service, Alhaji Sule Salihu Enehe, who was represented at the ceremony by Mr. Emmanuel Yusufu, the Head of Department, Business Development Planning Research and Statistics (BDPRS), commended His Excellency, the Executive Governor of Kogi State, for his foresight to boost internally generated revenue through agriculture and job creation.

Other dignitaries present include Honourable Abdulkareem Siyaka, the Special Adviser to the Governor on Finance, Economy and Investment and the Chief Executive of Kogi State Investment Promotion and Private Public Agency; Mrs Hannah Odiyo, the State Commissioner for Culture and Tourism; Mr. Salifu Isah Idachaba, Commissioner for Commerce and Industry, Mr. Gabriel Olofu, the Project Coordinator, National Livestock Transformation Project, Kogi State; Femi Abolarin, the Managing Director, Kogi State Agricultural Development Project; Permanent Secretaries, Appointees among others.

REDOUBLE YOUR EFFORTS IN REVENUE GENERATION, SULE SALIHU ENEHE CHARGES KGIRS STAFF.

By Muhammad Mukhtar Idris

The Acting Executive Chairman of Kogi State Internal Revenue Service, Alhaji Sule Salihu Enehe, has lauded the commitment, dedication and hard work of the Management and Staff of the Service in the area of tax collection.

Salihu Enehe gave the commendation in the first few weeks of the new year 2022 while declaring open the training on "Tax Administration, and Work Ethics and Attitudinal Change"; a six week long capacity training put together by the Management to train all the Staff at the Head Office and across the eleven Area Tax Offices of the Revenue Service in order to improve the productivity of the workforce of the Revenue Agency.

The Acting Executive Chairman who was ably represented in the six weeks long training by the Director of MDAs and Other Revenue, Mr. Olubunmi Ajayi, urged the Staff to intensify their efforts to increase the revenue collection of the Service, assuring that most of the challenges hindering their performance would be adequately addressed by the Management as soon as possible.

The Acting Executive Chairman, however, warned the Staff against ineptitude to duty, noting that the Management will not tolerate lack of commitment from any of the Staff just as the Service will

always be committed to rewarding every hardworking Staff through promotion and other incentives.

The Acting Executive Chairman, Alhaji Sule Salihu Enehe, despite his tight schedules, visited all the centres on the closing days of the training where he thanked the Staff for their usual cooperation and understanding, urging them to be more committed in discharging their duties and responsibilities of tax collection.

Among the high profile resource personalities were Prof J. O. Alabi from Prince Abubakar Audu University, Anyigba, and Associate Professor Emmanuel E. Onoja from Federal University, Lokoja.

The entire Staff were of high ecstasy as they all commended the Acting Executive Chairman and other members of the Management for their efforts aimed at repositioning KGIRS.

TAX JOKES

By Haruna Ilyasu Adoke

1. Welcome to the Revenue House, where taxpayers are kings as our citizens are our assets.
2. Why are Tax Administrators so happy but calm at the same time when money comes in? Because funds will be available for the State's developmental projects.
3. What do you call a Tax Collector with an opinion? A tax expert.
4. They say two things in life are unavoidable: death and taxes. At least, death only happens once but tax chose every time we are alive.
5. Children may not be tax deductible, but they're still taxing.
6. Why do Tax Administrators make good lovers? They're great with facts and figures!
7. It is quite strange how Revenue Agencies have ATMs (Area Tax Managers) but they cannot dispense cash.
8. Even tax collectors pay tax. Who, then, is free? Nobody!

TAX QUOTE:

"A fine is a Tax for doing wrong. A Tax is a fine for doing right"

CRUDE OIL, NATURAL RESOURCES, NO LONGER DEPENDABLE, ACTING EXECUTIVE CHAIRMAN.

By Muhammad Mukhtar Idris

The Acting Executive Chairman, Kogi State Internal Revenue Service, Alhaji Sule Salihu Enehe, has said that crude oil and natural resources are no longer dependable to sustain the economy of the nation. He made this statement while charging the Staff of the Revenue Service during a 2 – day strategic performance review programme for Quarter 1, 2022, held recently at Reverton Hotel in Lokoja, Kogi State.

According to him, the need to improve on the revenue generation in the State becomes imperative considering the current situation where crude oil and natural resources can no longer meet the yearning and the financial obligations of the government.

The Acting Executive Chairman, who described the economic livewires of the nation as skewing on the path of law of diminishing returns, stressed that the days of depending on crude oil and natural resources are soon to be over given the advent of technology being gradually adopted in other parts of the world. "A time will come when motorcars will no longer need our crude oil as they will be replaced by electric motorcars", he said.

Alhaji Sule Salihu Enehe

He further noted that if the country does not intensify efforts of revamping internally generated revenue, the country may be looking at the worst recession possible in the history of its creation.

Salihu hinted that the reason for the strategic performance review programme is to get all hands on deck in the act and struggle to ensure that both new and untapped sources of revenue in Kogi State are giving due consideration to meet up with the desired target of the Service for the year 2022.

Speaking at the programme, the lead facilitator of the lecture sessions, Professor John O. Alabi, Executive Director, Confluence Business School, Lokoja, corroborated the words of the Acting Executive Chairman on the need for Kogi State to take the lead in tapping undiscovered revenue lines and reviving the dormant ones to mitigate the inevitable economic reality coming in the future. He stressed that the Service can adopt the idea of tax ambassadorship by using notable figures in the society to appeal to the heart – value of the people on tax compliance.

He also admonished that professionalism at workplace and on job schedules at all times are a good catalyst for achieving a guaranteed increased revenue generation.

During the second phase of the lecture sessions led by Dr. Sunday Simon, the seasoned resource speaker introduced the *scarcely – checked Informal Sector* in the revenue pool of the State. While describing it as a potential goldmine once well harnessed, he said that a meticulous drive of the revenue line will yield returns in leaps and bounds as it comprises the portion of the masses that are not captured in the formal settings of the society. He noted that while the other portion of the workforce is captured in Personal Income Tax and Pay As You Earn (PAYE), a chunk of the other portion of the entire workforce are often neglected. He suggested the use of locals under a controlled system to be engaged in driving this line of revnue.

The highlight of the review session was the award session by the Management of the Service to deserving Staff and Directorates for their outstanding performance in revenue collection, presentation and on innovations.

TAX QUOTE:

"A fine is a Tax for doing wrong. A Tax is a fine for doing right"

THE AWARDEES INCLUDE:

1. Best Performed Department – **MDAs, Directorate of MDAs and Other Revenue.**

2. Best Presenter, Q1 2022 Performance Review: **Salihu Hassanat Salawu, Directorate of PIT.**

3. Most Innovative Department: **Enforcement, Directorate of Legal Services and Enforcement.**

4. Best Presenter ATM, Q1 2022 Performance Review: **Ibraheem Abdulazeez, Lokoja I ATO.**

5. Most Innovative/Creative ATM: **Matthew Victor Eleojo, Anyigba ATO.**

6. KGIRS/CBS Most Friendly Leader: **Sule Salihu Enehe, Ag Executive Chairman.**

The awardees were also appreciated with cash rewards by the Management of Kogi State Internal Revenue Service.

THE WORLD BANK AND REVENUE FACILITATION

By Emmanuel Ondoma

At the inception of *Kogi State Internal Revenue Service* (KGIRS) in 2016, Management and Staff of the nascent Revenue Service practically grew accustomed to the State World Bank Project Office as an indispensable partner who had been helpful in the vital aspects of capacity building and visibility (tax-related billboards across the State, handbills, souvenirs, etc.)

The World Bank has equally assisted the government in the area of revenue budgeting, revenue accounting/reporting, and much more, thus, giving KGIRS the needed leverage to thrive as it aspires to fulfil its lofty vision of becoming a leading Revenue Service in Nigeria in terms of collection, creativity and cost efficiency.

The Bank has positively influenced revenue generation for governments across the world over the years.

The World Bank is the largest provider of development finance for collecting public revenue. As of January 2021, the World Bank Group had 233 active engagements (technical assistance and lending operations) on domestic resource mobilisation across 105 countries, totaling $2.8 Billion in commitments.

In addition to financial support, the Bank provides governments with guidance and support. The Bank also assists countries in raising revenue through efforts to:

- Improve tax policies and administrations' ability to collect revenues.
- Equip revenue administrations with knowledge and tools to raise revenues in hard-to-tax sectors and reduce the size of the shadow economy.
- Institute transfer pricing arrangements and mechanisms for resolving disputes between taxpayers and revenue administrations that secure a fair share of taxes on profits for developing countries, Vietnam being a recent example.
- Expand the tax net to include the digital economy, informal sector and environmental damages.
- Build trust in the tax system by fighting tax evasion through early detection, smarter auditing, and effective investigation and prosecution that holds evaders accountable.
- Increase taxpayers' voluntary compliance with tax laws through outreach and education to increase collection and address informality.
- Close wasteful loopholes and reduce unwarranted tax incentives for investors.

Depending on the nature of tax burdens in a given country, the World Bank Group can help governments improve competitiveness in ways such as:

- Simplifying taxes for small and medium-size enterprises — this also can help to address corruption.
- Instituting e-filing to reduce the time and effort spent on filing.
- Establishing one-stop shops (e.g., for registering businesses and obtaining VAT and company tax numbers).
- Create swift and fair dispute settlement mechanisms that instill confidence among investors.
- Ensure the predictability of tax policies and their administration, thus, reducing corporate risks.

- Implement environmental tax designs that support competitiveness like consumption-based carbon taxes, border tax adjustment or output-based tax rebates.

The World Bank Group works with governments to create fair and equitable tax systems by reducing the adverse impact of the tax system on the poor, which may include helping to:

- Increase taxes on wealthy households through taxation of properties and capital gains.
- Use the tax system to provide incentives for better social outcomes, for example, through tobacco and carbon taxation and smart earmarking of taxes to support social programs in education and health.
- Institute minimum thresholds for paying taxes and progressive personal income tax regimes which contribute to reducing income inequality.

SOME ACHIEVEMENTS RECORDED AS A RESULT OF WORLD BANK SUPPORT IN SOME PARTS OF THE WORLD

- **Colombia:** The country designed a comprehensive carbon pricing policy mix and implemented a carbon tax. Its complementing domestic carbon offsetting mechanism is a great example of triggering private investment in low-carbon projects beyond the scope of the tax. Colombia is now working to fully operationalise its national emissions trading system, with support from the World Bank.

- **South Africa:** The country introduced the world's first carbon tax in June 2019 as well as a domestic offset system, and is adopting a-whole-of-economy approach to tackle climate change. Reform in the energy sector now allows for embedded electricity generation; a critical step to mobilise cleaner energy of up to 100MW. These reforms, supported by the World Bank, paved the way for a landmark multilateral agreement at COP26 to help finance South Africa's just energy transition.
- **Armenia:** The Tax Administration Modernization Project (2012-2018) has trained 35,000 tax inspectors, automated 96% of tax services and documents, and significantly reduced the time required for making tax payments (by 187 hours, or 38%). Since 2012, tax collection has improved from 16 to 21% of GDP.
- **Kuwait:** Through Reimbursable Advisory Services, the Bank supported the government's efforts to modernise its entire system of tax administration by creating an automated database covering more than 95% of registered taxpayers.
- **Peru:** Technical assistance under an international tax project has contributed to tax adjustments of more than $120 Million in 2018 due to audits by the tax administration of multinational companies' transfer pricing arrangements.
- **Philippines**: With World Bank support, the government raised tobacco and alcohol taxes over the period 2012-16. The "sin tax" reform helped reduce the number of smokers from 30% of the population in 2011 to 25% in 2015, with the largest declines posted by the poor and young. The reform also generated 80% of the $3.9 billion in additional revenues that were recorded over three years and was linked to a threefold increase in the budget of the Department of Health. The additional resources were used to triple the number of families receiving free health insurance, from 5.2 million in 2012 to 15.3 million in 2015.

ABOUT ROAD TAXES

By Road Taxes Department, KGIRS.

INTRODUCTION

Traffic laws and regulations in Nigeria were inherited from the colonial administration. The first edit is the 1920 Road traffic ordinance of Lagos Colony and Southern Protectorate of Nigeria which was applied to the operations of all motor vehicles until the country was demarcated into the Northern, Western and Eastern regions. Therefore, each region was empowered to promulgate its traffic regulations.

The regions carried out the responsibility of vehicle inspections as contained in their laws by the Directorate of Works while the issuance of licensing was carried out by the motor licensing authorities (supervised by the motor licensing officer) under the ministry of finance.

On 1st January, 1949, the road traffic Act was promulgated. This Act gave birth to the establishment of Vehicle Inspection Officers (VIO) in all regions with the creation of States in year 1967. Each State Ministry of Works established a VIO department under the directorate of mechanical Engineering. The VIO was headed by the Chief VIO.

In Kogi State, the administration of Road Taxes was the responsibility of the State Directorate of Revenue under the Ministry of Finance (now Kogi State Internal Revenue Service) as an independent or autonomous organisation.

Road Taxes department was formally known as Motor Vehicle Tax Administration (MVTA) and later recoined as Other Taxes Department, and is now named Road Taxes Department by the Joint Tax Board (JTB).

Road Taxes consist of taxes and levies payable to the State Government to obtain licences, permits and certificate of ownership for purpose of plying public routes for personal comfort, pleasure or for economic gains.

SERVICES RENDERED BY KOGI STATE ROAD TAXES INCLUDE;

1. Sales of New National Number Plates (NNP).
2. Registration/Renewal of different brands of vehicles.
3. Registration/Renewal of motorcycle and tricycles (keke).
4. Change of vehicle category.
5. Change of vehicle ownership.
6. Dealer's licence for motor vehicle and motorcycle.
7. Learner's permits.
8. Issuance and renewal of driver's licence.

VEHICLE REGISTRATION PROCEDURE

Motor vehicle registration:

The taxpayer is assessed through the custom papers directly or indirectly.

Direct:

Taxpayer/customer/applicant is expected to produce the following:

1. Custom Duty Certificate
2. Receipt of Purchase/Sales Agreement
3. Valid Means of Identification i.e. International Passport, National Identification Number (NIN), National Driver's Licence, Voters Card *et al.*
4. Court Affidavit
5. Police Extract, and
6. A written application to the office of The Executive Chairman of the Service requesting to register a new vehicle

This process applies to all forms of New Registration of all categories of vehicles, motorcycles, and tricycles.

RENEWAL OF MOTOR VEHICLE/MOTORCYCLE DOCUMENTS

Assessment of the taxpayer is by checking the motor vehicle/motorcycle documents. The expired vehicle licence brought should be either the original or a photocopy for assessment.

CHANGE OF OWNERSHIP

A change of ownership request must be accompanied by:

A change of ownership request must be accompanied by:

1. Vehicle particulars of the vehicle requiring a change of ownership
2. Sales Agreement Document
3. Valid Means of Identification i.e. International Passport, National Identification Number (NIN), National Driver's Licence, Voters Card
4. Court Affidavit
5. Police Extract, and
6. A written application to the office of The Executive Chairman of the Service requesting a change of ownership

SWAPPING OF NUMBER PLATES

Swapping of number plates is a process whereby a number plate is being transferred from a particular vehicle to the newly bought vehicle which is owned by the initial registered owner. The new FRSC regulation on number plate is not transferrable.

WHAT TO COLLECT FROM THE TAXPAYER/CUSTOMER/APPLICANT:

1. Original vehicle documents issued for the previous number plate e.g. vehicle licensc or proof of ownership
2. Custom paper of the new vehicle
3. Purchase receipt to confirm if the name is the same with the first registered owner
4. All other processes required for registration of a new vehicle as earlier stated.

It is pertinent to note that a genuine Insurance Policy is important in motor vehicle/motorcycle documentation either for registration or renewal. This will allow the Road Taxes operator to enter the customer's data into NVIS portal and give the FRSC NVIS desk officer to verify, upload and approve, so as to allow the Road Taxes operator to print online proof of ownership certificate to the customer.
Taxpayers strongly ignore regular renewal of vehicle particulars despite the fact that it is the least tax payable.

LEARNER'S PERMIT

A customer or an applicant who is willing to drive must apply to a government-approved driving school for training and obtain a learner's permit at KGIRS so as to allow the applicant to learn and know how to drive.The applicant must complete the three (3) stages (1st issue – 3rd issue) of the learner's permit after which the applicant can proceed to apply for a valid driver's licence if certified by the driving school.

WHAT TO COLLECT FROM THE TAXPAYER/APPLICANT/CUSTOMER:

1. Two (2) passport photographs
2. Name and address of the applicant

E-DRIVER'S LICENCE:

A fresh applicant who is willing to drive must apply to a government –approved driving school for training and obtain a learner's permit at MLA office so as to allow the applicant to learn.
A driving school certificate is issued to the applicant after completion of the driving training, which is used to generate FRSC driver's licence application form. The taxpayer makes a payment into the designated banks **(N10, 350 for 3 years and N15, 450 for 5 years for both fresh and renewal).**
Approval must be obtained from VIO office.

OTHER REQUIREMENTS:

1. Confirmation of payment arena.
2. Applicant moves to VIO for approval.
3. Applicant submits forms, tellers, and receipt of payment to IRS Officer in charge of driver's licence processing.
4. IRS Officer verifies the payment, and ensures papers are in order.
5. FRSC driver's licence application form is given to FRSC Officer for other registration and approvals.
6. FRSC Officials capture the image of the driver's licence applicant and print the temporary licence.
7. FRSC dispatches the driver's licences which are coded in batches for easy identification with hard copies of the production and made manifest to the Executive Chairman, KGIRS.
8. KGIRS Officers in – charge collect the driver's licence and the hard copies of the production are made manifest after paper verification, enter the licence in a register, and SMS is sent to the applicant for collection.
9. The applicant acknowledges receipt of driver's licence containing owner's name, address, signature and date of collection.

DEALERSHIP LICENCE:

The processing of motor vehicle and motorcycle dealership licence DKG Number is centrally processed at KGIRS Headquarters.

WHAT IS REQUIRED FROM CUSTOMER/APPLICANT/TAXPAYER:

1. Application letter to the Office of the Executive Chairman, KGIRS.
2. Collection of application form with clearance from the association, police report and affidavit in lieu of the clearance from the association.
3. Photocopies of Tax Clearance Certificate (TCC) document for three (3) years (original to be sighted).
4. Photocopy of certificate of incorporation (original to be sighted).
5. Two (2) passport photographs of the applicant.

6. Inspection of dealership standard garage/showroom.

Vehicle Licence, Hackney Permit, Transfer of Ownership Certificate, General Motor Receipt and New Number Plate receipt are processed online by Court-ville Business Solution.

We have Twenty Four (24) Motor Licensing Officers (MLO) across the State with ten (10) processing centers.
Road Taxes provide vital statistical information on number of vehicle registered in a year to CBN, Police, and Bureau of Statistics. We also collaborate with the Commissioner of Police towards crime reduction in the State.

HAULAGE FEE:
Haulage fee is payable at the point of loading or at the point of discharge in the State as follows:

I. 16 tyres and above = N 8,000.00
II. 12 tyres = N 6,000.00
III. 10 tyres = N 5,000.00
IV. 8 tyres = N 3,000.00
V. 6 tyres = N 2,000.00

THE EMERGENCE OF ALHAJI SULE SALIHU ENEHE AS THE ACTING EXECUTIVE CHAIRMAN OF KOGI STATE INTERNAL REVENUE SERVICE

By Muhammad Mukhtar Idris

If anyone had told Alhaji Sule Salihu Enehe that before the end of year 2021, he would be sitting at the helm of affairs of the Kogi State Internal Revenue Service, he would probably argue that it's a delusion as that wouldn't have crossed his mind at all. But, alas, it happened! *"Every day in splendour doth He the exalted God shine." (Q55:29).*

The year 2021was phenomenal and fulfilling for Sule Salihu Enehe. It was also paradoxical that, in the same year, high spirits intertwined with low moments at interval, and excitements gleefully shook hands with disappointments for him as during the time, there were upheavals in his job at the same establishment. But that's how life is designed, anyway, not to be bed of roses.

In all, this was a most memorable year for which Sule Salihu Enehe must remain grateful to the Almighty as *"Which of the favours of your Lord can you deny?" (Q55:13).*

In this year 2022, it's my unwavering belief that Sule Salihu Enehe will definitely see through the fog that there are new hurdles to scale, depths to fathom, heights to reach and decisions to make. I am convinced, like every other Staff in the Kogi State Revenue Service that, surely, Sule Salihu Enehe will succeed beyond expectations.

My Lord, His Lord, Our Lord, is with him round the 24 hour clock, and He will guide him through. The attitude of gratitude remains as eyes are fixed on the next altitude.

Sule Salihu Enehe, the current tax Commander of the Kogi State Internal Revenue Service, is a focus – driven, humble individual

with impeccable character which, thus, any time anyone has a moment with him, it is usually an exhilarating experience as his humility is an admiration to all. As a guest before his presence, you feel honoured and ambushed with his cheerful face that is always full of ecstasy.

Myself, the writer of this piece, I see Sule Salihu Enehe as a very great giant and a unique role model who displays an exemplary lifestyle that is quite different from the typicality of African leaders, going way back to his days as the Director, Tax Audit and Compliance Directorate, and Director, Finance and Accounts, of the Service. If you so wish, you may verify by carrying out your arithmetical and forensic findings for the few things I have said about the personality of Sule Salihu Enehe to prove me wrong.

I admire the person of Sule Salihu Enehe so much for his great and unparalleled devotion to his job. Albeit, I am not qualified to score his performance, this is my honest submission about him through the five years of our working together.

Permit me to raise my golden pen for more about this phenomenal human; SULE SALIHU ENEHE. I do know too well from the Holy Qur'an (Q55:90) that God says: *"Is there any reward for goodness other than goodness?"* Also in the Holy Bible: (Col. 3:23-24).

Here, I conclude by saying congratulations to all KGIRS family as we are very blessed to have such a great man with a golden heart and special character, and along with his workaholic Management team packed full with brilliant and lofty ideas that are sure to propel the Service to an enviable position.

Some of the achievements of Alhaji Sule Salihu Enehe as Acting Executive Chairman of Kogi State Internal Revenue Service within his first 6 Months:

1. Procurement of executive cushion chairs at the reception and into offices, Area Tax Offices inclusive.
2. Prompt remittance of pension deductions.
3. Prompt payment of monthly Staff salary.
4. \Various engagements of all Stakeholders on strategies to increase revenue.
5. Approval and release of funds to repair all the Service's faulty vehicles.
6. Refurbishing of the conference hall.
7. Facelift of the office of the Executive Chairman.
8. Repair of all faulty air conditioners.
9. Improved relationship management between the taxpayers and the Service.
10. Approval and release of funds for production of office stationeries.
11. Training and retraining of all the Staff on Revenue Administration.
12. Implementation of Salary/Step increment.
13. Office reconditioning.
14. Renovation of Okene Area Tax Office perimeter fence.
15. Repair of the overhead water tank at the Head Office.
16. Connection of the Revenue House to the 33KV Power Transformer.
17. Construction of flood drainage control in Lokoja I Area Tax Office.
18. Renovation of Ankpa Area Tax Office including the convenience facility.
19. Deployment of Central Billing System.
20. Automation of Infrastructure Maintenance Levy (IML)
21. Renovation of Kabba Area Tax Office.

A phenomenal change has, indeed, occurred and we are seeing a ray of light on the horizon.

In my honest admonition, let us all come together with our brilliant skills and ideas to support this current most dignified Management as it is only by one and another that we can move to the next level.

Alhaji Sule Salihu Enehe

TAX QUOTE:

AFTER GOD,

IT IS GOVERNMENT AND YOU CAN'T HAVE A VOICE WITHOUT PAYING YOUR TAXES AND LEVIES

Your birth isn't recognised until government says you're born **(Certificate of Birth).**

You're not educated until Government certifies that you are **(School Certificates).**

You can't run a viable business without government's approval **(Certificate of incorporation)** or evidence of registration with government.

Your marriage isn't recognised until government acknowledges that you're married **(Marriage Certificate)**

You can't claim lawful ownership of properties except government confirms they belong to you **(Certificate of Occupancy)**

You cannot build house on your piece of land without government's approved building plan **(Building Plan Approval).**

You're an offender driving your car except government grants you authority to do so **(Vehicle/Driver's Licence and particulars)**

You are not the lawful owner of your vehicle until government issues you a **(Proof Of Ownership Certificate)**

You're not a patriot if you make money in your business and don't give certain percentage to government, with a tax clearance acknowledging same **(Tax Certificate)**

You're not even confirmed dead except government officially says you are dead **(Death Certificate)**.

Government is in control of the major aspects of our lives.

Yet, someone tells you not to be part of the process that determines those who emerge to form your government.

YES!!! YOU CANNOT BE IF YOU ARE NOT A TAX COMPLIANT PERSON AND EVEN IF YOU VOTE, YOU CAN'T HAVE A SAY ON HOW THE ELECTED OFFICIALS RUN THE AFFAIRS OF GOVERNANCE.

PAY YOUR STATUTORY TAXES AND LEVIES FOR YOU TO HAVE A SAY

TAX PAYMENT: A RIGHT ATTITUDE

By Kolawole Iyadunni Hannah

A quote states "Attitude is everything, attitude changes everything, and attitude is a little thing that makes a big difference"

Tax is a compulsory financial charge imposed on a taxpayer by the government in order to fund her spending and other various public expenditures. With the compulsion in tax payment, an *Attitude* is expected to be formed, and attitude, according to Wikipedia, is a mental and emotional entity that characterises a person.

Despite several Tax Reforms and Education, tax compliance is still a challenge as taxpayers' attitude remains negative. The outcome of positive attitude is tax compliance and that of negative attitude is tax non-compliance.

Attitude to tax is essential in tax compliance. James and Alley (2004) defined tax compliance as "*the willingness of individuals and other taxable entities to act in accordance within the spirit as well as the letter of tax law administration without the application of enforcement activity".*

Many factors have been attributed to influencing tax compliance. They include economic, social and psychological factors (Nkwe, 2013).

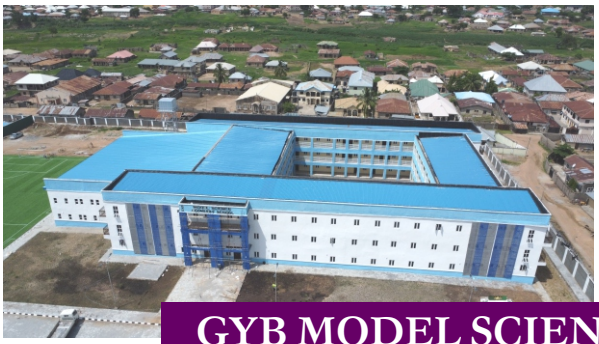
Your attitude towards tax payment should be 100%, as shown in the analysis below:

A	T	T	I	T	U	D	E		
1	20	20	9	20	21	4	5	=	100

TAX PAYERS'

REVENUE HOUSE, LOKOJA

MUHAMMADU BUHARI CIVIC CENTRE, LOKOJA



GYB MODEL SCIENCE SEC. SCHOOL LOKOJA

MONEY IN ACTION!

UNDER GOV. YAHAYA BELLO'S ADMINISTRATION

REFERENCE HOSPITAL OKENE

GANAJA FLYOVER, LOKOJA

KGIRS BEGINS ENFORCEMENT OF GOV. BELLO'S BAN ON ILLEGAL ROADBLOCKS ON REVENUE COLLECTION

By Muhammad Mukhtar Idris

The Management of Kogi State Internal Revenue Service has begun the enforcement of Governor Yahaya Bello's ban on touting and illegal revenue collection on the road.

The Acting Executive Chairman who begun an action disclosed that we as the only revenue body saddled with the responsibilities for the collection of revenue into the government coffer must rid the state from revenue touts and racketeer.

His Excellency, Alhaji Yahaya Adoza Bello, sometimes late last year announced the ban while he was on his way to Okene for official engagement adding that the illegal revenue collector has constitute themselves as mafia in the State, who rake in millions of government revenue into their private pocket were still adamant on their illegal action; But as the only revenue body saddle with such responsibilities to collect and remit to government coffer has ordered the revenue staff, and officer from Nigeria Police in collaboration to ensure full compliance with the order, in our roads.

Finally, the Chairman warned those who engage in touting and other unlawful acts with the State to desist forthwith. The revenue body has put all necessary machinery in place to arrest and bring violators of order to justice.

BE A MODERN TAXPAYER THROUGH

THE KOGI STATE CENTRAL BILLING SYSTEM (KOGI – CBS)

By MDAs Department

REVENUE COLLECTION AUTOMATION

This is the transfer of revenue assessment, payment and reporting from a manual system to an online platform.

THE CENTRAL BILLING SYSTEM (CBS)

The Central Billing System(CBS) is a platform that enables revenue-collecting Ministries, Departments and Agencies (MDAs) to initiate billing processes from a single platform, even though from different accesses, with a view to achieving an end-to-end coordination of the entire revenue collection cycle.

The Central Billing System (CBS) was deployed for revenue assessment and collection in Kogi State on 17th of January, 2022.

The deployment of CBS is aimed at creating efficiency, transparency and quality assurance in the billing and revenue collection processes.

It is an automated system capable of eliminating delays, bureaucracies and revenue leakages associated with manual processing of bills and payments.

It includes bills notification and payment reporting tools to enable smooth monitoring and evaluation of revenue generation performance.

INFORMATION AND DATA UPLOADED TO THE CBS

i. Taxpayers' database containing every taxpayer's information, such as name, Tax Identification Number (TIN), address, email address, telephone number, etc.
ii. Approved revenue lines, rates and their description.

EXPECTATIONS FROM THE MDAs

i. Total cooperation for a smooth automation exercise.
ii. Submission of complete and updated data whenever required.
iii. Integration with existing platforms (where applicable).
iv. Generation of all forms of assessments exclusive to the respective MDA on the CBS (no more manual assessment).
v. Assign dedicated staff and supervisors for training on CBS.
vi. Discontinue issuance of manual assessments.
vii. Determine the volume of manual assessments so far issued and update CBS accordingly.
viii. Join KGIRS and KSG to sensitize the public to enhance the adoption of CBS.

EXPECTATIONS FROM THE GENERAL PUBLIC

i. Adopt the new system of dealing with KGIRS and MDAs on tax and non-tax revenue matters.
ii. Regularly login to profiles on CBS public portal to check status of assessments
iii. Use any of the available channels for payments
iv. Support the government by promoting CBS and the automated processes. Tell others about Kogi CBS.

EXPECTATIONS FROM THE KGIRS STAFF

i. Proper taxpayers data collection and profiling on the CBS
ii. Regular update of taxpayers information as the need arises
iii. Educating the taxpayers and the general public on the use of the CBS
iv. Give necessary cooperation and support to the MDAs.

BENEFITS OF THE CBS

a. To the government
   i. Holistic view of all revenue activities across MDAs from a single platform.
   ii. Better coordination of end-to-end billing and payment processes.
   iii. Monitoring from a centralized view creates a better opportunity for KGIRS to carry out oversight function on all revenue-generating units/agencies for necessary intervention.
   iv. CBS will reduce the cost of maintaining different systems.
   v. Revenue assurance is guaranteed as leakages will be exposed.

b. To the MDAs
   i. Real-time performance tracking of revenue lines is achieved.
   ii. Evaluation of revenue generating/collecting units or agencies can be easily achieved.
   iii. Data building and analytics can be efficiently achieved.
   iv. Report generation is simpler and revenue codes are easily aligned to each payment made by taxpayers.
   v. Reconciliation between bills and actual payment is made easier.

c. To the general public
   i. Tax payers get notified electronically by email and SMS in addition to the hard copy assessment notice.
   ii. Provides ease to tax payers to pay via different convenient options- USSD, Card, Account Transfer, POS Agents and Bank Branches.
   iii. Electronic receipts can be generated through taxpayers profile available online via https://kogicbs.ng
   iv. Tax payers can now monitor their tax obligations and payments in the comfort of their homes or offices through their phones and computer systems.

PAYMENT CHANNELS

i. Banks
ii. USSD
iii. Card/Online Payment
iv. POS Agents

To make payment, access your billing profile with details below:

Profile type: Corporate, Individual, or Government.
Confluence ID: (Your unique identifier)
BILL ID: Unique identification number attached to an assessment

MAKING PART PAYMENT ON ASSESSED LIABILITY

Log into your public profile https://kogicbs.ng, select ***part payment*** option, and follow the instructions.

UPDATING PERSONAL PROFILE DETAILS ON THE CBS

Log into your public profile at https://kogicbs.ng, click on ***update profile***, and follow the instructions.

TAX MATTERS:

TAXATION; A MEANS OF PROVIDING SOCIAL AMENITIES

The purpose of which the Government imposes taxes on the citizens is to generate revenue in order to pay for public amenities and also to meet up with its social, economic and political obligations e.g. building schools, hospitals, road constructions etc.

TAX EVASION:
KGIRS SEALS THE FACILITIES OF TWO TELECOMMUNICATION COMPANIES OVER N360 MILLION TAX DEFAULT

By Muhammad Mukhtar Idris

Kogi State Internal Revenue Service (KGIRS) recently sealed the network facilities of two telecommunication companies operating in Kogi State for their refusal to remit tax liabilities worth over Three Hundred and Sixty Million, and Thirty Five Thousand Naira (N360,035,000.00) to the State Government.

The Director of Legal Services and Enforcement, Barrister Saidu Isah Okino, ably represented by the Head of Enforcement Department of the Revenue Service, Alhaji Abubakar Obori, who led the team to seal the facilities of the two companies at the Mount Patti Hill, and across the State, lamented that besides the fact that the two companies; GLOBACOM NIGERIA LTD AND AIRTEL NETWORKS LTD, have all refused to meet their tax obligations to the tune of N360,035,000.00, they have constantly evaded the fulfillment of such civic duty.

Giving the breakdown of the taxes owed by the two telecommunication companies, Okino revealed that Globacom Nigeria Ltd, Kogi State, unremitted tax liabilities run into Three Hundred Million Naira (300,000,000), both Corporate and Individual, and on Social Service Contribution Levy (SSCL) covering from year 2017 through year 2021.

Also, Airtel Networks Ltd, Kogi State, defaults on the Social Service Contribution Levy, and on Corporate and individual tax liabilities to the tune of Sixty Million and Thirty Five Thousand Naira (N60,035,000.00).

According to him, "The Service has written several letters to the Management of the companies to pacify them to pay the taxes they owe the Kogi State Government but had never shown any sign of commitment.

BARRISTER SAIDU ISAH OKINO
DIRECTOR, LEGAL AND ENFORCEMENT

"The sealing of the sites and properties was at the instance of a High Court Order sitting in Lokoja, Kogi State, and until they pay their tax liabilities, the Service will not unseal the sites located at the Mount Patti, and across the State". He added.

Okino further called on other defaulters to pay their outstanding tax liabilities to avoid sealing of their business facilities by the Service as tax enforcement procedures is a continuous one.

KGIRS INAUGURATES IML ENFORCEMENT TASK – FORCE TO BOOST REVENUE COLLECTION

By Muhammad Mukhtar Idris

Kogi State Internal Revenue Service (KGIRS), under the administration of the Acting Executive Chairman, Alhaji Sule Salihu Enehe, has formally inaugurated the Infrastructure Maintenance Levy (IML) Joint Enforcement Task – Force to drive compliance of the daily revenue collection.

While inaugurating the task – force recently at the KGIRS Conference Hall in Lokoja, the Acting Executive Chairman said that the Infrastructure Maintenance Levy (IML) is a state collectible in accordance with Section 32 (4)(6) of the Kogi State Harmonization of Taxes Law, 2017.

"This is a daily levy that commercial transporters pay to State Government under the law" he added.

According to him, having automated the collection processes, commercial transporters–of various transport unions are expected to pay the IML through accredited POS terminals on the road while going about their daily commercial activities.

He noted that members of the joint task – force are drawn from various associations namely; The Nigerian Motorcycle Transport Union, Tricycle Owners Association of Nigeria, National Union of Road Transport Workers and the Road Transport Employers Association of Nigeria, describing the task – force as independent in carrying out their duties.

"The IML collection has been fraught with numerous challenges since the inception of the Revenue Service in year 2016. It is about time that the new administration in KGIRS accord IML a priority, as this represents a great watershed in the revenue collection effort of the Service", he stated.

MAXIMISING REVENUE

THROUGH TECHNOLOGY OF PEOPLE'S MANAGEMENT

By Ilemona Ayo Ichaba

Human Asset is a valuable resource which requires combining a conceptual element of an employee life cycle in an organisation with the impact made. Intellectual Development is a learning process that has to do with acquiring technical skills and managerial knowledge to proffer changes as a result of growth and experience in people's capacity for thinking and reasoning.

Human Resource professionals have shed their traditional image of policing rulemaking strategy, taking charge of their responsibility in engaging and committing our most valuable asset to adroitly contribute towards achieving optimum organisational performance. The trend had changed from an administrative dinosaur of narrow reactive role to a wider Management – Employees' collaboration in exploring the abreast reservoir of knowledge for delivery of excellence as competitiveness can be achieved not by only using the upgraded technologies and facilities, but by motivating.

Human Resource professionals continuously look for new sources of revenue to meet the State's expectations of growth, or the Service's expectations for financial outcomes. Therefore, closing the defaulting gap and tapping into newly identified tax potentials is appealing, as there are myriad of untapped human resources within KGIRS that could, and should, be mobilised to generate revenue for the State. Thousands of potential taxpayers are not focused on and possibly not driven, because of the underutilised resources of the Service's workforce.

WHAT IS THE ROLE OF HUMAN RESOURCES DEPARTMENT IN DISCOVERING AND MAXIMISING THIS INVISIBLE LEVER, AND HOW CAN THE EMPLOYEE DATA BE USED TO ASSIST THIS PROCESS?

Human Resource Department has a two-fold role in this capacity. First, Human Resource will play a more traditional role in helping with tasks such as job design or referral incentives. Second, and most importantly, Human Resource can leverage its wide variety of employee data to understand drivers of employee referrals/engage a non-revenue generating unit of the Service to assist in maximising revenue, in line with the stipulated rate by relevant tax laws. Human Resources Department must, of course, gain access to the referral/data for the target taxpayers' population. The information gathered enables the Human Resource Department to determine what motivates employees to drive revenue.

KGIRS– led generated data are a tracking tool that allows you to see where the Service currently stands, and determines progress. When combined with HR data around employee opinions, competencies, training, employment tenure, it can give great insights into the work environment and the overall abilities of the Service.

Data have the sole purpose of being drivers of business outcomes, and not employee engagement, job satisfaction, or great leadership competencies. Meanwhile, very few organisations use these data to demonstrate how they drive business outcomes and determine types of assessment to be made in meeting those outcomes.

Achieving competitive advantage in revenue generation requires bringing together Business Development and Human Resources Managers to sublimely strategise and link their data for the good of the Service.
HR can also contribute to the organisation's revenue by managing employee retention, improving employee productivity, and building organisational talent and workforce capabilities for the present as well as the future

KEY AREAS WHERE HR CAN LEAD TO POSITIVE REVENUE CONTRIBUTION:

Moving towards Strategic and More Value-Adding Tasks: HR functions need to move away from performing the basic tasks to tasks that can add strategic value to revenue generation. For example, HR can help directly in improving the revenue by introducing a continuous performance management process.
Workforce engagement is one of the key strategic tasks entrusted to HR professionals. An environment of engagement and openness leads to a socially collaborative culture among the workforce.

HR can plan strategic initiatives like appointing a social engagement manager who would be responsible for bringing people from different departments and hierarchies together. This would lead to an increase in the overall productivity and improved financial success for the Service.

1. **USING ANALYTICS:** HR should liaise with businesses and use data mining tools to understand where they can step in and impact the revenue. Data analytics can help them in this decision-making as well as in measuring the impact of their initiatives. HR functions play a more diverse and strategic role in the Service to positively impact its ability to innovate and gain a competitive advantage over others on revenue generation. Intellectual capital which has to do with composition, deployment, integration, and interaction in maximising performance also manages the flow of organisational best possible knowledge to comply with necessarily required standards.

- **SKILL MANAGEMENT AS TOOLKITS FOR IMPROVEMENT:**

Skill Management deals with employees' knowledge of the job on different levels. The qualifications and skills that are important for excellent services are the main issues. Human Resource Management Information Systems are used to keep Staffers' latest profiles with their rated skills in hand. Skill Management is based on cultural and organisational change. Employees with appropriate skills can be searched and properly engaged linking their skills with the needs of certain job opportunities.

RECENT TRENDS AND FUTURE DIRECTIONS FOR KGIRS

HR should be deeply anchored and aligned to the KGIRS business environment in revenue generation.
HR function should play an instrumental role in anticipating change and implementing change to set in motion, active mobility of people, across the Service.
HR should be challenged to empower and reward outstanding Staff.
HR should be the outspoken advocate of employee interests for revenue generation excellence.
HR professionals must accept that continuous learning is an integral part of the modern workplace.
They should possess the ability and attitude to constantly enhance the skills of the employees and their own.
They should take workers as a knowledge pool of talent.
They should develop leaders who are capable of thinking, inspiring, and acting in a competitive environment.
Training programmes need to be developed to meet long–term needs for revenue drive excellence.
HR Managerial process should make a deep insight into how employees can be motivated and how an organisation can tap the vast potential of human assets.

KGIRS ACTING BOSS COMMENDS THE CORPORATE COMMUNICATIONS UNIT, URGES THEM TO DO MORE IN 2022.

By Muhammad Mukhtar Idris

The Acting Executive Chairman, Kogi State Internal Revenue Service, Alhaji Sule Salihu Enehe, has commended the dexterity and commitments of the Staff in the Corporate Communications Unit of the Service while highlighting the achievements and successes recorded in year 2021.

Salihu Enehe gave the commendation during the end of the year 2021 get-together organised by the Corporate Communications Unit under the Directorate of Administration of the Service for members of its Staff.

He urged the Staff of the Unit and other Management Team present at the occasion to brace up to tackle the tasks of year 2022 in order to improve the revenue collection for the Service, noting that the organisation would need their input in tax education and enlightenment campaigns as well as the overall corporate image – building of the organisation.

In their separate remarks, the Directors; Saidu Isah Okino, Olubunmi Ajayi, Abubakar Mohammed Bello, and Hilary Ojomah Egwudah, all appreciated the Unit for its inputs in the organisation and urged the Staff not to relent in their efforts to do more.

They assured that the Management will look inwards to empower the Unit for the effective discharge of its duties.

In his address of welcome, the Head of the Unit, Muhammad Mukhtar Idris, explained that the Unit strives hard in its activities to promote the corporate image of the Service.

"We carry out effective interfaces with the Stakeholders and sufficient enlightenment of the taxpayers on tax and other areas that can advance the cause of the organisation" he stated.

While highlighting the challenges of the Unit as well as its aspirations to do more, the head of the Unit assured that with maximum support from the Management, the Unit will not only boost the image of the organisation, it will also propagate its policies and programs.

The high point of the event was the recognition and presentation of awards to deserving Staff as follows:

- **RECOGNITION OF THE DIRECTOR, DIRECTORATE OF ADMINISTRATION.**
  Abubakar Mohammed Bello

- **RECOGNITION OF HEAD DEPARTMENT OF ADMINISTRATION**
  Isah Idris

- **RECOGNITION OF THE HEAD OF UNIT, CORPORATE COMMUNICATIONS.**
  Muhammad Mukhtar Idris

- **BEST DRESSED STAFF**
  Shaibu Prince Kedonojo

- **MOST PUNCTUAL STAFF**
  Salihu Usman Danasabe

- **MOST CREATIVE STAFF**
  Salawu Sunday

- **MOST GENTLE AND RELIABLE STAFF**
  Raji Farida

- **MOST PERFORMING STAFF**
  Smile Sunday

KGIRS TRAINS THE STATE'S TOWN PLANNING BOARD ON APPLICATION OF THE CENTRAL BILLING SYSTEM

By Muhammad Mukhtar Idris

Kogi State Internal Revenue Service (KGIRS) has moved to train the Town Planning Board of the State on application of the Central Billing System.

The Acting Executive Chairman, Sule Salihu Enehe, who was represented by the Director, Road Taxes and Other Revenue, Mr. Olubummi Ajayi, urged the Staff of the State Town Planning Board to key into the new Central Billing System introduced by the State Government as the project is of high interest to the State Governor, His Excellency, Alhaji Yahaya Bello, and that it exists to replace all manual operations in the assessment and collection of tax payments in the State.

While he assured of synergy between the Board, the Service, and all the Area Tax Managers across the State, he stated that the system is designed to deliver ease, transparency, simplification and due accountability on overall tax payments by Taxpayers in the State.

The General Manager, Kogi State Town Planning Board, TPL J. K. Sumaila, thanked the Management of KGIRS for the initiative, while he promised a good working relationship of the Board with the Service to boost revenue generation in the State.

KGIRS AG. EXECUTIVE CHAIRMAN CALLS FOR COLLABORATION TO INCREASE REVENUE GENERATION IN KOGI STATE

By Muhammad Mukhtar Idris

The Acting Executive Chairman, Kogi State Internal Revenue Service (KGIRS), Alhaji Sule Salihu Enehe, has called for more collaboration with the Kogi State Local Government Service Commission as it makes a critical stakeholder in the State, to harness the revenue opportunities that abound in the local government. councils. Sule who disclosed this today, June 22, 2022, at the Kogi State Government Glass House, Lokoja, while declaring open the one-day sensitisation/capacity building workshop on income tax revenue and informal sector/market participants.

According to him, "the income of revenue in the State is dwindling, and that is why the Service is taking a reactive step in collaborating with the Local Government Service Commission to look elsewhere towards activating the dormant revenues in the local council.

"The State revenue body organised this 1-day training/sensitisation to equip the Revenue Officers at the local government with knowledge of all taxes due for the local governments and for the State for a seamless operation between both parties in the State, and so that the Officers from the Local Governments may be proficient in their assigned responsibilities".

He noted that similar collaboration has worked in many States that are doing well in revenue generation while assuring that he would also try to replicate what other States are doing in order to achieve the level of their success.

"It is important to relate with the Market Women Association through the local council authorities concerned", he advised.

In his remarks, the Executive Chairman, Kogi State Local Government Service Commission, Mr. Adams Adabenege, appreciated the Acting Executive Chairman of KGIRS for organising the sensitisation/capacity training for the Revenue Officers in the local government council. He stated that such effort will go a long way in the discharge of their duties with free of rancour, describing the current Revenue Boss in the State as an agent of positive change.

Adabenege assured that similar meeting will also be held with all local government chairmen in the State for efficient harnessing of the local government revenues.

FUNDAMENTALS OF FINANCIAL CRIME

By Emmanuel Yusufu

What is Financial Crime?

Financial Crime, also known as Economic Crime, refers to illegal acts committed by an individual or a group of individuals to obtain a financial or professional advantage. In such crimes, the offender's principal motive is economic gain. Cyber-crimes, tax evasion, robbery, selling of controlled substances, to mention few, are examples of economic crimes.

A financial crime is also a regulatory, reputational, or monetary act or attempt against financial services institutions, corporations, governments, or individuals by internal or external agents to steal, defraud, manipulate, or circumvent established rules.

Financial crime involves criminals obtaining money, services or property illegally or by deception, and benefiting from the proceeds. Crime is thus the intentional commission of an act deemed socially harmful; or dangerous and the reason for making any given act a crime is the public injury that would result from its frequent participation.

In fact, financial crime now accounts for 3.6 per cent of global GDP, making crime one of the largest economies in the world.

Categories of Financial Crime

First, there are those activities that dishonestly generate wealth for those engaged in the conduct in question. For example, the exploitation of insider information or the acquisition of another person's property by deceit will invariably be done with the intention of securing a material benefit.

Second, there are also financial crimes that do not involve the dishonest taking of a benefit, but that protect a benefit that has already been obtained or to facilitate the taking of such benefit. An example of such conduct is where someone attempts to launder criminal proceeds of another offence in order to place the proceeds beyond the reach of the law.

Types of Financial Crime

The most common types of financial crimes are

a. **Tax Evasion**
b. **Assets Misappropriation**
c. **Accounting Fraud**
d. **Cyber Crime**
e. **Money Laundering**
f. **Bribery and Corruption**
g. **Terrorist Financing**
h. **Data Security Breaches**
i. **Sanction Breaches**

Who Commits Financial Crime

There are essentially seven groups of people who commit the various types of financial crime:

- Organised criminals, including terrorist groups, are increasingly perpetrating large-scale frauds to fund their operations.
- Corrupt leaders may use their position and powers to loot the coffers of their(often impoverished) countries.
- Business leaders or senior Executives manipulate or misreport financial data in order to misrepresent an organisation's true financial position.
- Employees from the most senior to the most junior steal organisation's funds and other assets.
- From outside the organisation, fraud can be perpetrated by a customer, taxpayers, supplier, contractor or by a person with no connection to the organisation.

Impact of Economic Crime

Financial crime has direct financial impact and hidden cost. The hidden "costs" by far outweigh direct financial impact. The hidden cost includes but not limited to the following.

- Impact on Taxpayers including increased cost of compliance
- Loss of confidence in organisation
- Damage to reputation and brand
- Possible loss of revenue
- Cost of investigations and new internal controls
- Accountability of Organisation Senior Executives and possible legal action against them
- Decline in staff morale
- Impaired business relations

Conclusion

Financial Crime is an act that is condemnable by every sane society and, therefore, appropriate steps are taken for its prevention by prescribing specific punishments for each crime. As responsible members of the society, we must uphold honesty, integrity and accountability (at all costs) both in our private and public dealings.

KGIRS AND KOTRAMA RECEIVE THE DONATION OF TRAFFIC CONTROL POST FROM MIKANO INTERNATIONAL LIMITED

The donation was chiefly received by the Acting Executive Chairman of Kogi State Internal Revenue Service, Alhaji Sule Salihu Enehe, who was accompanied by his Management team.

Also present at the reception were:

Honourable Prince Sanusi Mamman, Special Adviser to the Executive Governor of Kogi State on Transport.

Honourable Hameed Suleiman, Special Adviser to the Executive Governor of Kogi State on Revenue.

Mr. Nurudeen Salako, Representative of Mikano International Limited.

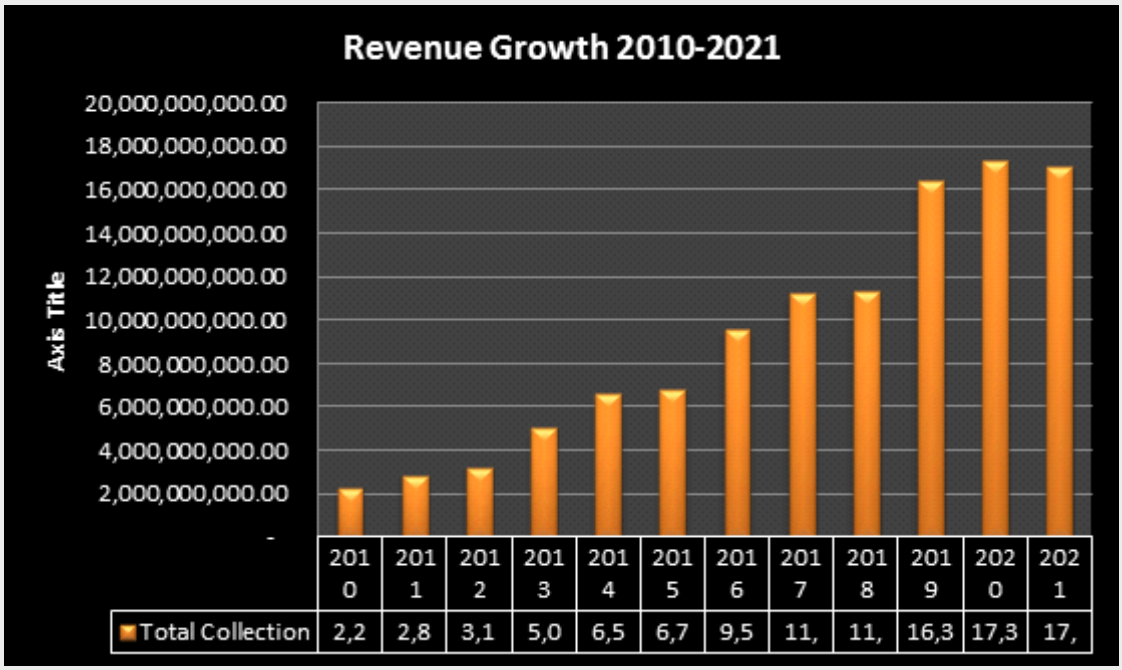
Kogi State Commissioner of Police, ably represented by the Area Commander, M. B. Umoru, and

Internally Generated Revenue Collection in Kogi State 2010-2021

S/N	Year	Annual Collection	Average Monthly Collection	Total Average Annual Collection	Total Average Monthly Collection
1	2010	2,217,504,390.25	184,792,032.52	Before Automation **4,436,529,188.72**	Before Automation **369,710,765.72**
2	2011	2,848,556,782.15	237,379,731.85		
3	2012	3,185,459,549.72	265,454,962.48		
4	2013	5,021,145,000.00	418,428,750.00		
5	2014	6,569,928,653.47	547,494,054.46		
6	2015	6,776,580,756.17	564,715,063.01		
7	2016	9,569,124,487.16	797,427,040.60		
8	2017	11,244,260,974.75	937,021,747.90	**After Automation** **13,820,528,068.91**	**After Automation** **1,245,829,849.58**
9	2018	11,334,113,743.58	944,509,478.63		
10	2019	16,389,026,388.80	1,365,752,199.07		
11	2020	17,357,833,531.99	1,446,486,127.67		
12	2021	17,028,809,287.09	1,419,067,440.59		

Kogi State IGR Collection under the Defunct Board of Internal Revenue

Kogi State IGR Collection under the New Kogi State Internal Revenue Service (KGIRS).



Revenue Increment (2010-2021): Effect of System Automation

All Collection shown on the Bar Chart are in Billion (N)

Bar Chart Showing the Effect of Revenue Harmonisation and System Automation in Kogi State (2010 – 2021)

BDPRS, KGIRS. March 2022

TAX EDUCATION CORNER

LANDMARK PROJECTS OF

GOV. YAHAYA BELLO'S ADMINISTRATION

PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA

KOGI STATE POLYTECHNIC (SCHOOL OF APPLIED SCIENCES)

KOGI STATE POLYTECHNIC (ACADEMIC OFFICE COMPLEX)

LANDMARK PROJECTS OF

GOV. YAHAYA BELLO'S ADMINISTRATION

CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY, OSARA

GYB MODEL SCIENCE SEC. SCHOOL, LOKOJA.

GYB MODEL SCIENCE SEC. SCHOOL, LOKOJA.

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