



2022

TRAINING PROGRAMME

CITN... Developing the Tax Profession



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/citnnigeria



www.citn.org



09080888815



www.taxacademyng.org



VISION

To be one of the foremost professional associations in Africa and beyond

MISSION

To build an Institute which will be a citadel for the advancement of taxation in all its ramifications.

CORE VALUES

Service
Teamwork
Excellence
Professionalism

MOTTO

Integrity & Service



ADESINA ADEDAYO, mni, FCA, FCTI

15TH PRESIDENT/CHAIRMAN OF COUNCIL

2021/2022 EXCO MEMBERS



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AWOGBADE, FCA, FCTI
REGISTRAR/CHIEF EXECUTIVE



PROF. GODWIN EMMANUEL
OYEDOKUN, FCA, FCTI

CHAIRMAN, EDUCATION COMMITTEE

CITN MANAGEMENT TEAM



Adefisayo
Awogbade Msc, FCA, FCTI
Registrar/Chief Executive

TOP MANAGEMENT



'Lanre
Oiasunkanmi Ph.D, MBA, ACA, FCTI
Deputy Registrar, Corporate & Internal Services



Afolake
Oso (Mrs.), LLB, BL, FCTI
Deputy Registrar, Technical & Professional Services



Oyeronke
Ojo (Mrs.) MPA, AMNIM, ACIPM, HRPL
Deputy Director, Education and Professional Services



Mary-Fidelis
Abiahu Msc, FCA, MCIB, ACTI
Deputy Director, Research and Professional Standards

HEAD OF DEPARTMENTS

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Head Examinations

Mrs. Yetunde Suleiman
Head Education

Mrs. Elizabeth Adebajo
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Mr. Nasir Adegbenga
Head Information & Communication Technology

Mr. Adeyinka Adebayo
Head Marketing & External Relations

Mr. Robert Aigbodior
Head Membership

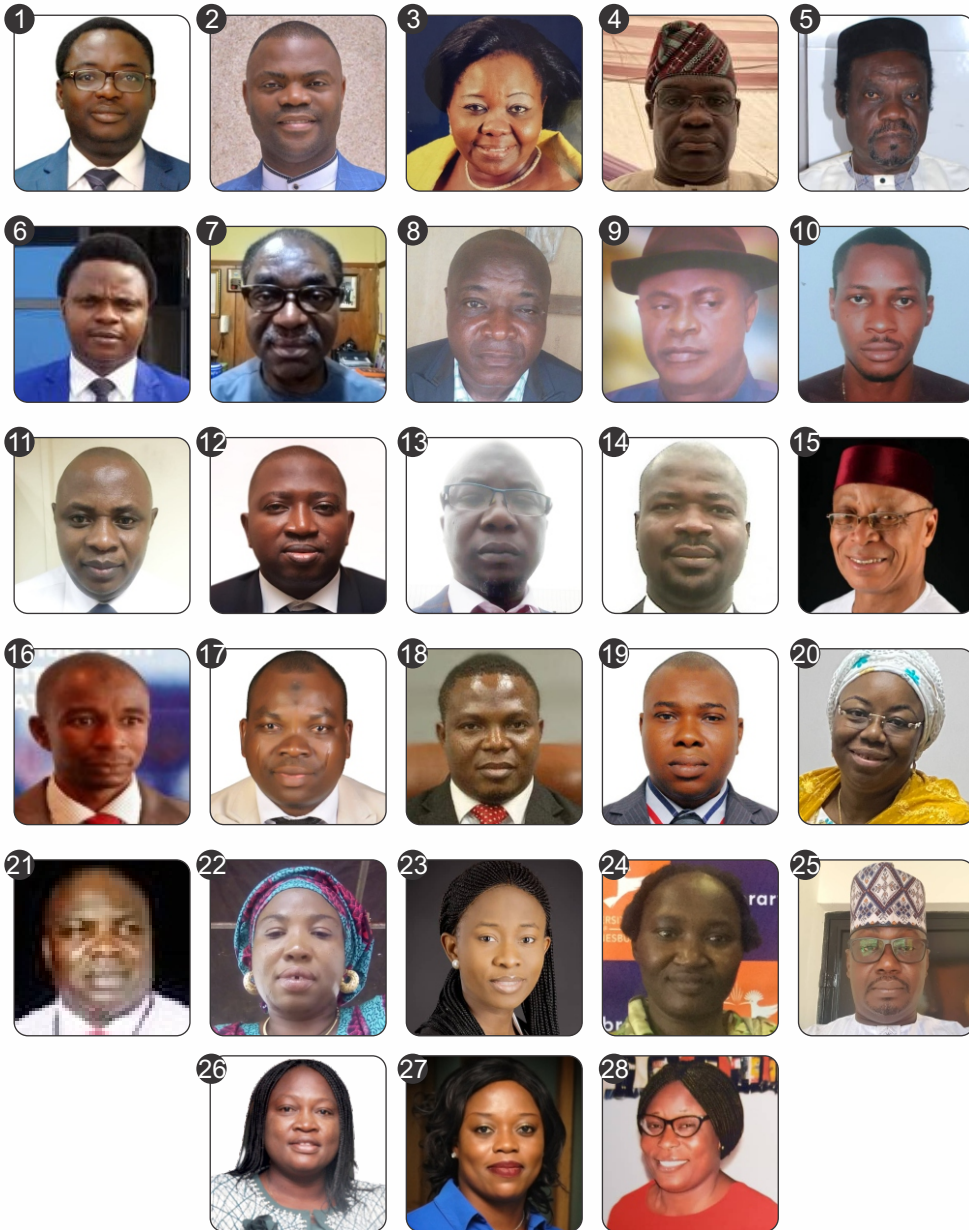
Mr. Monday Akonafua
Head Human Resource and Admin

Mrs. Kemi Oluwagbami
Head Corporate Communications

Mrs. Ndidi Attah
Head Internal Audit, Systems and Controls

Mr. Moshood Oluneye, ACTI
Ag. Head Finance & Accounts

Mr. Kola Awoyeriju, ACTI
Head Abuja Liaison Office



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13. Hassan Mukadas Adeniyi, FCTI - **Member**
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20. Akaro Mainoma Fatima Yawo, ACTI - **Member**
21. Omidiji Olugbenga David, ACTI - **Member**
22. Dr. (Mrs.) Onyekwelu Lucy Uche, ACTI - **Member**
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24. Dr. Salawu Kehinde Mary, FCTI - **Member**
25. Agbo Ameh, ACTI - **Member**
26. Ojo Oyeronke - **Deputy Director, Education & Professional Services**
27. Suleiman Yetunde - **Secretary**
28. Abu Patricia - **Asst. Secretary**



PRESIDENT'S STATEMENT

It is my pleasure to present the 2022 Training Programme handbook to all our members, individuals and organisations who have taken interest to seek for knowledge in taxation.

In accordance with the Institute's statutory role of regulating tax practice and administration in Nigeria, as well as being a knowledge-based Institute, it has become imperative to improve on our capacity building by providing relevant trainings on trending issues relating to taxation and fiscal policy of the government and also to certify qualified Tax Professionals in Nigeria as empowered by the provisions of our charter.

The Institute performs this function effectively through the Mandatory Professional Training Programme (MPTP) which is being held virtually due to the new normal and the government directives on covid-19 protocols. We will continue to leverage technology and improve upon our service delivery to our growing list of members towards developing the tax profession.

It is highly commendable that despite the disruption occasioned by the COVID-19 Pandemic over the years, the MPTP programmes were held successfully and our members and the general public were not denied the benefits that the MPTP offers. The ability to leverage on technology has assisted in no small measure in fulfilling this

cogent role to our stakeholders without creating any gaps in the quality of knowledge.

Taxation is dynamic and ever revolving, we must strategically respond to these changes and also monitor measures taken by government and tax authorities towards addressing the challenges arising therefrom.

Ultimately, it is expected the training programme for this year is geared towards enlightening and educating our members and stakeholders on trending tax issues in order to keep them informed of recent developments in the tax space in Nigeria and beyond.

May I appreciate the commitment of all the members of the Education Committee ably led by Prof. Godwin Emmanuel Oyedokun, FCTI and the Secretariat team for their unrelenting efforts towards ensuring the sustainability our training programme which has been greatly commended by the members of the Institute from their feedbacks for immense benefits provided via this training.

In conclusion, it is my pleasure to present our training programme schedule for the year 2022 which promises to deliver robust value to all the participants.

Adesina ADEDAYO, mni, FCA, FCTI
15th President and Chairman in Council
Sunday, 21 November, 2021

FROM THE DESK OF THE CHAIRMAN



INTRODUCING THE 2022 TRAINING PROGRAMME

One of the established mandates of the Institute is to continuously update the knowledge and skills of those engaged in tax practice and administration in Nigeria. This mandate, Council has placed upon the Education Committee, is to ensure that members develop and maintain their professional competence to provide high-quality services to clients, employers, and other relevant stakeholders.

As a standing Committee of Council, the Education Committee has been developing training programmes that achieve this core objective most efficiently over time. In the past year, as a result of the Institute's transition to Webinar MPTP training, the number of trainings carried out have been strategically dispersed in such a way that the number of MPTP runs remain the same laps with the additional locations with in-house trainings facilitated for corporate organizations.

Continuing on these giant strides, the Committee has carefully put together this training programme to meet the needs of professionals, tax and allied disciplines, policymakers, business owners and other individuals who seek knowledge for their varied needs.

The strategic focus of the 2022 Training Programme is geared towards addressing the operational challenges confronting the new role of Tax Practitioners and Administrators in Nigeria. Specifically, the focus is aimed at;

- i. Enabling participants to have a thorough grasp of recent developments in the Nigerian fiscal space with a particular focus on tax administration, legislation and practice
- ii. Expose participants to emerging global trends in taxation
- iii. Clarify contentious issues in taxation in Nigeria

The overall outlook of this year's training programme is therefore structured to give participants value for money with focus on quality content, better course delivery and facilitation.

With the renewed focus on taxation by all tiers of government, we are poised to make our training programme reflective of current developments in the tax profession with a view to equipping members adequately for the challenges ahead.

Let me emphasize that the MPTP credit hours policy has been reviewed to provide more avenues to earn credit hours to members and credit hour ratings to

individual events have been included as well.

The accumulation of a minimum of 35 credit hours in a year shall be strictly applied and members are therefore enjoined to attend at least two MPTPs before the year runs out.

Also, in the coming years, the Committee will explore the opportunity of organizing the MPTP training on a Zonal basis. This is envisaged to encourage more participation in the MPTP programmes.

Our E-Learning MPTP platform has been upgraded for more user-friendly engagements. Participants will be able to take e-MPTP courses on the go, by accessing qualitative online training at their comfort and convenience. The three papers can be taken individually and completed separately. Proportionate amount of MPTP Credit hours will be allocated to each paper completed.

Let me also encourage members to key in by attending the trainings as it promises to be enriching, rewarding and will enhance members' professional competencies.

We look forward to your feedback on the programmes as these provide us with the impetus to keep upgrading our training for the benefit of our members. With your collective support, we hope to deliver a very robust training programme in the year 2022.

**Prof. Godwin Emmanuel Oyedokun, PhD,
FCA, FCTI**

Chairman, Education Committee

ABOUT THE INSTITUTE

The Chartered Institute of Taxation of Nigeria commenced on February 4, 1982, as Association of Tax Administrators and Practitioners (ATP). Thereafter, it transformed into Nigeria Institute of Taxation, which was formally launched on February 21, 1982, and statutorily recognized on May 6, 1987, as a company Limited by Guarantee.

The Institute became chartered by the Federal Government of Nigeria by the enabling Act No. 76 of 1992 (now CITN Act, CAP C10, Laws of the Federation of Nigeria, 2004) and was charged with the responsibility, among others, of regulating and controlling the practice of the tax profession in its entire ramifications and determining what standards of knowledge and skills are to be attained by persons seeking to become professional Tax Practitioners or Administrators.

THE CHARTER OF THE INSTITUTE

The aims and objectives of the Institute as laid down in its charter (Act No. 76 of 1992), among others, are:

- To determine what standards of knowledge and skill are to be attained by persons seeking to become registered members of the taxation profession;
- To raise, maintain and regulate the standard of taxation practice amongst its members;
- To promote professional ethics and efficiency in tax administration and practice; and
- To encourage, promote and coordinate research for the advancement of taxation practise and administration in Nigeria.

Under the Act, the Institute is the only professional body empowered to regulate tax practise and administration in Nigeria and only its members can practise Taxation. The Act sets out the rules as regards membership, composition and officers of Council, etc.

For further details, contact:

**Registrar/Chief Executive
Tax Professionals' House
Plot 16, Otunba Jobi Fele Way
Central Business District, Alausa, Ikeja
P.O. Box 1087, Ebute – Metta, Lagos State, Nigeria Tel: 09080888815
Website: www.citn.org, Email: citn@citn.org**

**Abuja Liaison Office David Olorunleke House
Block 26 (27) Abidjan Street Wuse Zone 3, Abuja, FCT
Tel: 09-2918349**

EDUCATION COMMITTEE'S RESPONSIBILITY

Continuous education of its members on topical fiscal policy issues within the global economic context is one of the key responsibilities of the Institute. Accordingly, the Council of the Institute set up the Education Committee and charged it with the responsibility of fulfilling this mandate. Over the years, the Committee has organized various training programmes to update the skills and competencies of tax professionals bringing them up to speed with current developments in the tax profession.

In continuation of this mandate, the Committee further broadened the scope of its training programmes to accommodate emerging developments and all potential implications for the sustainable economic development of the country in line with the economic policy thrust of the government.

The objective of the Committee, therefore, is to ensure that members' knowledge is updated to enhance professionalism in tax practice and administration, while certain programmes also have been put in place to enlighten the general public on taxation issues.

MANDATORY PROFESSIONAL TRAINING PROGRAMME (MPTP) OBJECTIVES

The essence of MPTP is to continuously update and enhance the technical skills and competencies of Tax Professionals through training programmes provided at affordable fees.

The principal objectives of the Mandatory Professional Training Programme are as follows:

- Provide access to continuous update of technical skills of Tax Professionals
- Maintain the knowledge, skill and ability to provide quality service
- Enhance the productivity, efficiency and skills of members
- Keep members abreast of current developments in tax policy, regulations and guidelines
- Provide members with knowledge that will help them maintain and develop their expertise
- Encourage members to uphold the ethical standards of the profession and employ an ethical approach to discharging their duties

STRATEGIC FOCUS FOR 2022 MANDATORY PROFESSIONAL TRAINING PROGRAM (MPTP)

Current global changes in the world particularly the advent of the pandemic era (covid - 19) has made the world to adapt to the new normal by changing the practices and activities of entities, businesses and organizations, conform to the new mode of operations and to improve the performance of their businesses. Several constraints as a result of the recent changes within have attributed to leading the country into another round of decline in economic trade and developments. On the part of the government, several activities such as tax laws, tax reforms, tax innovations, and policy statements are employed to curtail this decline and stabilize the economy.

Strategically, the focus of the 2022 MPTP is on tax planning strategies and tax compliance as it affects revenue generation, tax administrators, and professionals as well as taxpayers so as to improve members' expertise and to be informed about the level of compliance as well as strategies to be adopted in their respective places of work.

In line with the above, therefore, MPTP topics have been carefully selected to achieve this objective.

POLICY OF THE INSTITUTE ON CREDIT HOURS

The following is the policy of the Institute for Credit Hours:

1. Members without requisite 35 Credit Hours in the previous year or a cumulative of 105 Credit Hours over previous 3 years will not be able to:
 - a. Sponsor Students seeking to be registered with the Institute
 - b. Endorse Students' registration forms
 - c. Sign new members' application form
 - d. Apply for Practicing License
 - e. Apply for Transfer to Fellow
 - f. Sponsoring Candidates for Council Election
 - g. Be eligible for nomination/contesting Council Election
 - h. Be eligible for nomination into Committee or Sub-Committee of Council
 - i. Be eligible for nomination into Executive Committee or Committee or Sub-Committee of Districts Societies/Chapters of the Institute
2. Members, who are deficient in the yearly MPTP Credit Hours requirement are expected to make up the deficiency at the next available programme to avoid sanctions or attend a make-up training programme to be organized for that purpose. However, this will not qualify members for sponsoring Candidates to Council if it is done less than 3 months to the date of sponsoring.

ALLOCATION OF CREDIT HOURS

It is mandatory for every member of the Institute to attend and participate in the Mandatory Professional Training Programme (MPTP) and other training programmes organized by the Institute which is grouped into Structured and Unstructured.

Below are the credit hours as allocated for participation at the various programmes.

Structured	Credit Hours
1. MPTP (Physical)	15
2. Webinar MPTP	10
3. Learning MPTP (Online MPTP) Per Paper	4
4. Quarterly luncheon with paper presentations	4
5. Annual Tax Conference	20
6. Academic Conference with Paper Presentation	12
7. District meeting/SWIT with Technical session	2
8. CITN TAX Academy Training & Seminar	4
9. Budget Workshop	2
10. JDS Zonal Conference	12
11. International Conference relating to Tax	12
12. Forum of Firms/Tax Faculty's one-day seminar	6
13. Chairman of Session (MPTP)/ Paper Presenter/ Discussant at the Institutes Programmes i.e., MPTP, ATC etc	5
14. Technical Retreats	4/day
15. District Tax Week	7
Unstructured	
16. Annual General Meeting	4
17. Annual Dinner/ District Society Annual Dinner	2
18. Council/EXCO Meeting	4
19. Committee/Faculties Meeting	2
20. Examination Exercises:	
a. Pool Setting/Moderation of questions assessment	4
b. Assessment of Pathfinder	4
c. Marking	4
21. Administrative Retreats	2

Maintenance of MPTP requirement is fundamental for the issuance of Letter of Good Standing by the Institute.

Participation at the Council/Committee meetings would entitle each member to a maximum of 12 credit hours yearly.

Members, who are deficient in the yearly requisite credit hours are expected to make it up at the next available programme to avoid sanctions.

NOTE: Out of the compulsory 35units credit hours, at least 24units must be from structured.

ACCREDITATION OF SEMINARS/WORKSHOPS

The policy is put in place for CITN District Societies and Organizations who wish to organize programmes for the Institute's accreditation of such programs for the award of credit hours. Application for Accreditation of Seminar/Workshop, which shall be from a financial member of the Institute should be addressed to the Registrar/Chief Executive and accompanied with the following:

1. A sum of N150,000 as registration fee for organizations other than FIRS and State Boards of Internal Revenue Service
2. A sum of N200,000 as registration fee for FIRS and State Boards that may wish to explore this opportunity
3. Date and venue of the programme
4. The theme of the programme /course outline/topics
5. Contact Hours (Total number of lectures delivering hours)
6. Course programme, reflecting the duration of each paper
7. Resume of resource persons
8. Target Audience
9. Expected number of participants
10. Name of the course coordinator
11. Seminar papers should be forwarded three weeks before the date of the seminar for evaluation
12. All organizations having their training programmes outside Lagos would be responsible for the expenses of the Committee member(s) (Maximum of two members) that would attend to evaluate such training
13. Evidence of original attendance of members through attendance sheets signed by participants

All requests for local and international accreditation must also comply with the above criteria for assessment before credit hours can be allocated to such seminars or workshops.

COLLABORATION SEMINAR/WORKSHOP PROGRAMMES WITH THIRD PARTIES

The Institute opens its arms of fellowship to Firms, Corporate and Government entities to collaborate on Training, Seminar and Workshop programmes subject to the terms herewith outlined below:

- i. The Institute shall grant the use of its name and logo on materials required for approved workshop/seminar only
- ii. The Institute's marketing activities shall be restricted to approval for the use of its name and logo. Where any officer of the Institute is requested to deliver a keynote address and/or declare a workshop/seminar open or close, participate in meetings (determined on its merit) with targeted participants whether individual or corporate organizations, the associated cost of making the officer available shall be defrayed by the other party,
- iii. Opinion(s) expressed or positions taken by any facilitator or group of facilitators or participants/discussants shall NOT be ascribed to The Institute. The Institute shall therefore not be liable for breach of contract with any third party or any action or inactions resulting from activities of the other party,
- iv. The Institute's share of proceeds shall be 10% of gross revenue subject to a minimum of N50,000.00 (Fifty Thousand Naira) only while all the costs would be borne by the other party,
- v. The requesting party shall be responsible for all other logistics including remuneration of facilitators,
- vi. The Institute will provide seasoned resource persons for all the topics, and
- vii. The Institute shall award MPTP credit hours to its members that are in attendance at the Workshop/Seminar.

COLLABORATION SEMINAR/WORKSHOP PROGRAMMES WITH OTHER PROFESSIONAL BODIES

The Institute shall collaborate with other professional bodies on the terms listed below: via a memorandum of understanding to be signed by both parties.

1. The parties shall collaborate to jointly organize seminars/workshops periodically on a date(s) to be agreed on by the Parties.
2. The projected Income and expenditure for the seminar shall be prepared and approved by the Parties before the take-off of the Seminar.
3. The sources of income shall be through contributions by the Parties, sponsorship and participation fees.
4. The Parties shall fix the Seminar participation fee.
5. All revenues and expenditures about the Seminar shall be shared equally among the parties.
6. All expenditures towards the seminar shall be agreed upon before they are incurred.
7. All revenue whether in cash or cheques concerning the Seminar shall be received and receipted as appropriate for accounting and reconciliation.
8. In the event of a net loss or surplus from the Seminar, the same shall be shared equally among the parties.
9. The Parties shall act reasonably and with utmost good faith towards ensuring the success of the Seminar.
10. All issues outside the aforesaid relating to the Seminar shall be agreed upon by the parties before they can be implemented.

IN - HOUSE TRAINING

This programme is designed to train members of the Institute in organizations who by their duties and positions cannot attend the structured MPTP. It is also targeted at organizations with a large number of members of the Institute as their workforce and those aiming at updating the skills and knowledge of their other workforce.

Requirements for In - House Training Programme Organization's Responsibility:

1. The organization will propose topics from the Institute's MPTP approved manual as it deems fit.
2. The organization is at liberty to propose suitable facilitators from the Institute pool of facilitators for the topics. This will, however, be subject to the Institute's review to the topics to be presented and agreed to by the Organization.
3. The organization will be responsible for the venue and entertainment of participants, organizers and facilitators at the programme.
4. The date for the training will be agreed by both parties

CITN's Responsibility:

- a. The Institute shall bear the honoraria for the facilitators
- b. Training materials and certificate will be presented to participants at the programme
- c. The Institute will award appropriate MPTP Credit Hours to participants who are members of the Institute.
- d. The duration of the Institute's MPTP training programmes is one day.
- e. Training fee is N30,000 for each member of the Institute and N40,000 for non-members.
- f. The minimum required number of participants per training is 50
- g. The price may vary if participants are less than 50

COURSES, RESOURCES, CONTENT AND DELIVERY STRATEGIES

The Institutes' courses have been structured in such a way that will technically and professionally equip participants to face the emerging challenges in tax practice and administration, using Information Technology (IT) as a tool. The adoption of this approach is intended to ensure that necessary and adequate data are fed through the information process to avoid unwarranted liabilities while ensuring adequate disclosure.

The Institute shall make the MPTP training e-booklet as well as presentation slides available to registered participants for each programme. Additional materials and presentations made in other zones will be displayed for members purchase at subsidized fees.

TRAINING FEES**MPTP FEES**

The fees charged for MPTP in 2022 are as follows:

1.	Members (Physical)	-	=N=25,000.00
2.	Non-Members (Physical)	-	=N=30,000.00
3.	Virtual MPTP (Member & Non-Member)	-	=N=15,000.00
4.	E-Learning (per paper)	-	=N= 7,000.00

SEMINAR FEES

1.	One Day Seminar		
	Members	-	=N=18,000.00
	Non-Members	-	=N=20,000.00
2.	Two days Seminar		
	Members	-	=N=30,000.00
	Non-Members	-	=N=35,000.00

EXECUTIVE SEMINARS FEE

1.	One Day Seminar		
	Members	-	=N=50,000.00
	Non-Members	-	=N=55,000.00
2.	Two days Seminar		
	Members	-	=N=75,000.00
	Non-Members	-	=N=80,000.00

EXECUTIVE TAX SEMINARS

Two Days Seminar – Projected for United Kingdom and Dubai. Rates to be determined subject to prevailing Exchange rate at the time of implementation.

PAYMENT METHOD

Payment could be made on-line or by direct lodgment to the Institute's bank account (Access Bank Account No: 0041893766) or with Certified Bank Draft on or before the date of each programme

Please note that a copy of the teller should be tendered for issuance of the official receipt.

Participants are advised to register early for the MPTP, Seminars and Workshops as preparations for participants would be on a first-come-first-served basis.

Note also that MPTP, seminar and workshop materials will only be in electronic format

CITN TOP MANAGEMENT TEAM

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Registrar/Chief Executive

Lanre Olasunkanmi, Ph.D, ACA, FCTI
Deputy Registrar, Corporate and
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Oyeronke Ojo, MPA, ACIPM, AMNIM
Deputy Director, Education and Prof. Services

OTHER MANAGEMENT TEAM

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Head, Examination

Elizabeth Chiemeka Adebajo, MBA
Head, Students' Affairs

Adeyinka Adebayo
Head, External Relations

Kola Awoyeriju, ACTI, CNA
Head, Abuja Liaison office Executive

Moshood Oluneye, ACA, ACTI
Head, Finance & Accounts

Rosemary Ndidi Attah
Head, Internal Audit & System Control

Afolake Oso, FCTI, LL.B, BL
Deputy Registrar, Technical &
Professional Services

Mary-Fidelis Abiahu, ACTI, FCA
Deputy Director, Research & Prof. Standard

Yetunde Suleiman, MPA, AMNIM, ACIPM
Head, Education

Adegbenga Musa Nasir
Head, Information & Communication
Technology

Monday Akonafua
Head, Human Resource and Admin

Robert Aigbodior
Head, Membership

Kemi Oluwagbami
Head, Corporate Communications

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070-55488711 |

2022 MPTP TOPICS				
THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA				
SUMMARY OF EDUCATION TRAINING PROGRAMME				
S/N	COORDINATING UNIT	TOPICS	DATE	PRESENTATION MODE
1	LAGOS	<ul style="list-style-type: none"> Tax Returns: Errors, Prevention and Correction Strategies Corporate Tax Risk Management and Governance 	March 8, 2022	Webinar
2.	ABUJA	<ul style="list-style-type: none"> Tax Returns: Errors, Prevention and Correction Strategies Digitalization and Ethical Tax Practice: A Panacea to Quality Tax Management 	Thur. March 17, 2022	Webinar
3	ENUGU	<ul style="list-style-type: none"> Voluntary Tax Compliance and Taxpayer Charter Corporate Tax Risk Management and Governance 	Tue. March 29, 2022	Webinar
4.	YENAGOA	<ul style="list-style-type: none"> Digitalization and Ethical Tax Practice: A Panacea to Quality Tax Management Value Added Tax and Revenue Generation: The Finance Act Perspective 	Tue. April 12, 2022	Physical
5.	KADUNA	<ul style="list-style-type: none"> Tax Planning Strategies for SMEs Value Added Tax and Revenue Generation: The Finance Act Perspective 	Thur. April 21, 2022	Physical
6.	OWERRI	<ul style="list-style-type: none"> Tax Planning Strategies for SMEs Taxpayer Rights and the Concept of Legitimate Expectation 	Tue. June 7, 2022	Webinar
7.	LAGOS	<ul style="list-style-type: none"> Blockchain Technologies and Tax Implications of Cryptocurrencies Digitalization and Ethical Tax Practice: A Panacea to Quality Tax Management 	Thur. June 16, 2022	Webinar
8.	WARRI	<ul style="list-style-type: none"> Value Added Tax and Revenue Generation: The Finance Act Perspective Blockchain Technologies and Tax Implications of Cryptocurrencies 	Tue. June 21, 2022	Webinar
9	IBADAN	<ul style="list-style-type: none"> Tax Planning Strategies for SMEs Multiplicity of Taxes and Business Survival 	Tue. July 5, 2022	Webinar

10	PORT HARCOURT	<ul style="list-style-type: none"> • Tax Returns: Errors, Prevention and Correction Strategies • Blockchain Technologies and Tax Implications of Cryptocurrencies 	Thur. July 14, 2022	Physical
11.	BENIN	<ul style="list-style-type: none"> • Digitalization and Ethical Tax Practice: A Panacea to Quality Tax Management • Tax Planning Strategies for SMEs 	Tue. August 9, 2022	Physical
12.	ASABA	<ul style="list-style-type: none"> • Value Added Tax and Revenue Generation: The Finance Act Perspective • Voluntary Tax Compliance and Taxpayer Charter 	Thur. August 18, 2022	Physical
13	JOS	<ul style="list-style-type: none"> • Digitalization and Ethical Tax Practice: A Panacea to Quality Tax Management • Voluntary Tax Compliance and Taxpayer Charter 	Tue. September 6, 2022	Physical
14	ABEOKUTA	<ul style="list-style-type: none"> • Voluntary Tax Compliance and Taxpayer Charter • Corporate Tax Risk Management and Governance 	Thur. September, 15, 2022	Webinar
15.	UYO	<ul style="list-style-type: none"> • Blockchain Technologies and Tax Implications of Cryptocurrencies • Taxpayer Rights and The Concept of Legitimate Expectation 	Tue. September 20, 2021	Physical
16.	ILORIN	<ul style="list-style-type: none"> • Digitalization and Ethical Tax Practice: A Panacea to Quality Tax Management • Local Government Revenue Administration: Taxes & Levies Collectible for Sustainable Development 	Thur. October 6, 2022	Webinar
17.	KANO	<ul style="list-style-type: none"> • Tax Returns: Errors, Prevention and Correction Strategies • Value Added Tax and Revenue Generation: The Finance Act Perspective 	Tue. October 11, 2022	Physical
18.	MAKURDI	<ul style="list-style-type: none"> • Local Government Revenue Administration: Taxes & Levies Collectible for Sustainable Development • Multiplicity of Taxes and Business Survival 	Tue. November 1, 2022	Webinar

SEMINAR TOPICS

S/NO	LOCATION	TITLES	DATES
1	Lagos	<ol style="list-style-type: none"> 1. Nigeria Tax System: Implementation and Implication of Africa Continental Free Trade Agreement (AfCFTA) 2. Global Tax Reform: Implications for Nigeria's Tax System. 3. The Journey Back to Finance Act Era: Implications for Vat Administration in Nigeria 4. The New Dawn in Petroleum Industry: Understanding the Fiscal Provisions of the Petroleum Industry Act 2021 5. Developments in International Financial Reporting Standards and the Tax Implications 	

2022 MPTP

1. TAX RETURNS: ERRORS, PREVENTION AND CORRECTION STRATEGIES

OBJECTIVES

At the end of the course, participants should be able to:

- a. Explain the concept of tax returns from personal and corporate perspectives
- b. Identify common mistakes in tax returns.
- c. Describe error prevention strategies on tax returns
- d. Highlight penalties for late returns
- e. Mention the purpose for clearance Certificate
- f. Summarize error correction strategies

CONTENTS:

- a. Introduction of relevant concepts
- b. Purpose of Tax Clearance Certificate
- c. Tax calendar and timely filing of tax returns
- d. Accounting Profit vs Taxable profit
- e. Common errors in tax returns
- f. Error prevention and correction strategies
- g. Penalties for late/ no Returns
- h. Summary and conclusion
- i. References

2. TAX PLANNING STRATEGIES FOR SMEs

OBJECTIVES:

At the end of the course, participants should be able to:

- a. Distinguish entity-type options available for small businesses
- b. Discuss the important tax considerations for the small business at each stage of its life
- c. Select an appropriate strategy for compliance with the various tax laws
- d. Identify opportunities resulting from timing difference

CONTENTS:

- a. SMEs and their contributions to the economy
- b. The tax life of a business
- c. Important tax considerations for SMEs
- d. Tax planning and management
- e. Morality in tax planning
- f. Tax avoidance and Evasion
- g. Anti-Tax Avoidance provisions in Nigeria
- h. Compliance with relevant tax laws
- i. Summary and conclusion
- j. References

3. VALUE ADDED TAX AND REVENUE GENERATION: THE FINANCE ACT PERSPECTIVE

OBJECTIVES:

At the end of the course, participants should be able to:

- a. Explain the concept of the value added tax
- b. Compare the pre and post Finance Act experiences on VAT
- c. Discuss current issues in VAT
- d. Explain the implication of VAT on recent development.

CONTENTS:

- a. Overview of Value added Tax
- b. Comparative analysis of pre and post Finance Act 2019/2020 on VAT
- c. Recent development in value added tax
- d. Implication of VAT on recent development in Nigeria
- e. Summary and conclusion
- f. References

4. LOCAL GOVERNMENT REVENUE ADMINISTRATION: TAXES & LEVIES COLLECTIBLE FOR SUSTAINABLE DEVELOPMENT

OBJECTIVES:

At the end of the course, participants should be able to:

- a. Describe the Structure and organization of Local Finance and General-Purpose Committee (FPGPC)
- b. Discuss in details, the Revenue Administration Process in Local Government in Nigeria
- c. Identify Local Government revenue sources
- d. Enumerate the challenges of Local Government revenue administration

CONTENTS:

- a. Overview of Local Government Structure/Organogram
- b. Local Government Revenue Committee
- c. Approved levies collectable rate (where applicable) by Local Government in Nigeria
- d. Enforcement procedure of levies collection
- e. The legal position of the use of police in Revenue Process
- f. Ethical issues in Revenue Administration
- g. Challenges of Local Government revenue administration
- h. Conclusion and Recommendations
- i. References

5. MULTIPLICITY OF TAXES AND BUSINESS SURVIVAL

OBJECTIVES:

At the end of the course, participants should be able to:

- a. Identify the various taxes at the 3 tiers of Government

- b. Explain the concept of multiplicity of taxes
- c. describe the ripple effect of multiplicity of taxes on the Nigerian economy
- d. Outline the management of multiple taxes
- e. Assess the roles of the three tiers of government on tax harmonization

CONTENTS:

- a. Various taxes in Nigeria
- b. Multiplicity of taxes: An overview
- c. Impact of Multiplicity of taxes on Business survival
- d. Navigating the tax multiplicity trenches
- e. Collaboration among the 3 tiers of Government
- f. Recommendation on the harmonization of the various taxes
- g. Conclusion and Recommendations
- h. References

6. BLOCKCHAIN TECHNOLOGIES AND TAX IMPLICATIONS OF CRYPTOCURRENCIES

OBJECTIVES:

At the end of the course, participants should be able to:

- a. Discuss the relevance of blockchain technologies
- b. Itemize major cryptocurrencies in virtual market
- c. Assess Cryptocurrencies market operations and global regulatory environment
- d. Describe the Central Bank Digital Currency (CBDC) in Nigeria
- e. Explain digital currency transaction and tax implications
- f. Outline the taxation of cryptocurrencies in selected countries
- g. Highlight the way forward on Cryptocurrencies for FIRS and Nigeria

CONTENTS:

- a. Relevance of blockchain technologies
- b. Cryptocurrencies and virtual world market
- c. Cryptocurrency market operations and global regulatory environment
- d. An overview of Central Bank Digital Currency (CBDC) in Nigeria
- e. Digital currency transaction and tax implications
- f. Taxation of cryptocurrencies in selected countries.
- g. Way forward for FIRS and Nigeria
- h. Summary and conclusion
- i. References

7. DIGITALIZATION AND ETHICAL TAX PRACTICE: A PANACEA TO QUALITY TAX MANAGEMENT

OBJECTIVES:

At the end of the course, participants should be able to:

- a. Explain the concept of digital tax ethics

- b. Identify ethical duties of taxpayers and tax professional in Nigeria
- c. Recognize unethical tax actions and repercussions
- d. differentiate between cognitive and machines biases in digitalization
- e. Safeguards against unethical digital tax practice

CONTENTS:

- a. What is digital tax ethics
- b. Why digital tax ethics
- c. Ethical duties of taxpayers and tax Professionals
- d. Unethical tax actions and repercussion
- e. Cognitive and Machines biases
- f. Compliance with the statement of Taxation Standard
- g. Dealing with cognitive and machine biases in the digital era
- h. Conclusion and Recommendations
- i. References

8. VOLUNTARY TAX COMPLIANCE AND TAXPAYER CHARTER

OBJECTIVES:

At the end of the course, participants should be able to:

- a. Outline what voluntary compliance entails
- b. Explain the causes of tax non-compliance
- c. Highlight the strategies employed in achieving voluntary compliance
- d. Summarize Cost-savings potential of Voluntary Compliance- taxpayers and tax authorities perspectives
- e. Elucidate the Revenue generation potentials of Voluntary Compliance

CONTENTS:

- a. Voluntary Compliance: What does it entails?
- b. Causes of tax non-compliance
- c. Recent amendments in tax legislatures to facilitate Voluntary Compliance (Finance ACT and subsequent Regulations in focus)
- d. Strategies for encouraging Voluntary Compliance
- e. Deterrence theory and Voluntary Compliance
- f. Benefits of Voluntary Compliance

9. CORPORATE TAX RISK MANAGEMENT AND GOVERNANCE

OBJECTIVES:

At the end of the course, participants should be able to:

- a. Explain the concept of corporate tax governance
- b. Explain the term tax risk management
- c. Define tax control framework
- d. Identify the role of Board of Directors in tax governance
- e. Mention tax compliance monitoring strategies

CONTENTS:

- a. Concept of Corporate tax Governance
- b. Corporate Tax Risk Management
- c. Corporate Tax obligations
- d. Tax Compliance Strategies
- e. Tax Control Framework
- f. Role of Board of Directors

10. TAXPAYER RIGHTS AND THE CONCEPT OF LEGITIMATE EXPECTATION**OBJECTIVES:**

At the end of the session participants should be able to:

- a. Identify the basic principles of taxation
- b. Gain insight into tax administration in Nigeria at all levels of government.
- c. Explain the functions and revenue generation responsibilities of tax administration authorities in Nigeria.
- d. Explain tax administration mechanisms adopted for revenue generation.
- e. Gain insight into taxpayers bill of rights.
- f. Explain the doctrine of legitimate expectation and implications for taxpayers rights.
- g. Gain insight into the implications of discretionary powers on relationship between tax payers and tax administration authorities.
- h. Appreciate the impact of judicial decisions adopted by tax authorities on taxpayers insights.
- i. Concept of Transfer Pricing – UN, OECD and Issues of documentation
- j. Compliance requirements based on the 2018 Nigerian TP Regulations
- k. Relevant documentation concerning the 2018 Nigerian TP Regulations, 2017 OECD TP Guidelines and 2017 UN TP Practical Manual.

CONTENTS

- a. Concept of taxpayers right and taxpayers charter.
- b. Principle of legitimate expectation.
- c. Types of legitimate expectation(a)procedural (b) substantive.
- d. Application of legitimate expectation in Nigeria.
- e. Tax administration tools for revenue generation and mobilization.
- f. Overview of tax administration mechanism in Nigeria across the tiers of government.
- g. Functions of tax administration.
- h. Prospects and challenges with tax administration strategies in Nigeria

2022 SEMINAR

1. THE THREE-TIERED TRANSFER PRICING DOCUMENTATION: IMPLEMENTATION OF THE COUNTRY-BY-COUNTRY REPORTS (CBCR) IN NIGERIA

OBJECTIVE:

To highlight the level of Nigeria's compliance with the minimum standard requirements regarding Action 13 of the OECD BEPS Project and the compliance obligations on relevant taxpayers.

1. NIGERIA TAX SYSTEM: IMPLEMENTATION AND IMPLICATION OF AFRICA CONTINENTAL FREE TRADE AGREEMENT (AfCFTA)

OBJECTIVE:

- a. Understand the prospects and challenges of free trade across national borders
- b. Highlight the benefits and challenges of AfCFTA implementation to Nigeria
- c. Identify the implications of AfCFTA on Nigeria's tax system

CONTENTS:

- a. Overview of the AfCFTA agreement
- b. Ratification status of AfCFTA agreement
- c. AfCFTA implementation challenges
- d. Implications of AfCFTA for EU-Africa trade agreement
- e. Implications of AfCFTA agreement for Nigeria's tax revenue generation

2. GLOBAL TAX REFORM: IMPLICATIONS FOR NIGERIA'S TAX SYSTEM

OBJECTIVE:

- a. Highlight the objective and scope of G20/OECD's Inclusive Framework on BEPS
- b. Understand the OECD pillar one and pillar two blueprints
- c. Identify the impact of OECD two pillars on the taxation of digital economy
- d. Explain the implications of project on resolution of international tax disputes
- e. Identify the prospects and challenges of Inclusive Framework for Nigeria

CONTENTS:

- a. Overview of OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting
- b. Objective and modalities for implementation of OECD pillar one and pillar two blueprints.
- c. OECD's two pillars and Nigeria's inclusion in Multilateral Convention to Implement Tax Treaty Related measures (MLI)
- d. Implications of Inclusive Framework on Nigeria's Transfer Pricing Regulations, CbyC Regulations and Common Reporting Standards
- e. References

3. THE JOURNEY BACK TO FINANCE ACT ERA: IMPLICATIONS FOR VAT ADMINISTRATION IN NIGERIA

OBJECTIVE:

At the end of the session participants should be able to:

- Identify Finance 2019 and 2020 amendments to VAT Act
- Explain the impact of Finance Act amendments to VAT on digital economy
- Understand the implications of VAT modification Order
- Provide update on VAT Constitutional Issues

CONTENTS:

- Highlights of Finance Act 2019 amendments to VAT Act
- Highlights of Finance Act 2020 amendments to VAT Act
- Highlights of VAT Modification Order 2021
- Implication of VAT amendments for specialized businesses
- Significant Economic Presence and VAT administration

4. THE NEW DAWN IN PETROLEUM INDUSTRY: UNDERSTANDING THE FISCAL PROVISIONS OF THE PETROLEUM INDUSTRY ACT 2021

OBJECTIVE:

- Identify the notable changes Petroleum Profit Tax Act and Petroleum Industry Act
- Highlight the fiscal provisions in the PIA
- Understand the compliance requirements under the PIA

CONTENTS:

- Overview of Petroleum Industry Act
- Fiscal provisions in the PIA for Upstream petroleum operations
- Highlights of changes in compliance requirements for oil and gas industry

5. DEVELOPMENTS IN INTERNATIONAL FINANCIAL REPORTING STANDARDS AND THE TAX IMPLICATIONS

OBJECTIVE:

- Understand the recent changes to IFRS that have tax implications
- Identify the tax implications for changes in accounting for insurance contracts (IFRS 17)
- Identify the tax implications for changes in accounting for leases
- Identify the tax implications for changes in accounting for financial assets

CONTENTS:

- Overview of IFRS changes effective from 2022
- Tax implications for changes in accounting for insurance contracts (IFRS 17)
- Tax implications of accounting for leases
- Tax implications of accounting for financial assets under IFRS 9
- Deferred tax implications on Nigerian government bonds expiring in 2022



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- b) Executive Diploma in Customs Administration
- c) Executive Certificate in Customs Administration

3. Executive Advanced Diploma in Local Government Revenue Administration

- a) Executive Advanced Diploma/ACTI in Local Government Revenue Administration
- b) Executive Diploma in Local Government Revenue
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(For 'O' Level Candidates)

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12. Certificate in International Taxation
13. Certificate in Taxation of Capital Market Operations
14. Certificate in Taxation of Hotels and Hospitality
15. Certificate in Local Government Revenue Administration
16. Certificate in Taxation of Transportation
17. Certificate in Taxation of Legal Services
18. Certificate in Taxation of Healthcare Services
19. Certificate in Property Taxation
20. Certificate in Taxation of Educational Services

CTA Virtual Learning Platform

9:00am

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TUESDAY 17TH - FRIDAY 20TH MAY, 2022

@ International Conference Centre
Plot 900, Herbert Macaulay Way, Abuja

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Physical and Virtual

THEME: GLOBAL DISRUPTION, TAXATION AND DIGITALISATION: IMPLICATIONS FOR SOCIO-ECONOMIC DEVELOPMENT

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Discounts

* 5% discount will be given to members who register and pay for the conference on or before March 7, 2022.

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