



The Chartered Institute of Taxation of Nigeria
(Chartered by Act No. 76 of 1992)

2023 TRAINING PROGRAMME

CITN... Developing the Tax Profession



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info@citn.org



/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



CHIEF ADESINA ADEDAYO, mni, FCTI

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2022/2023 EXCO Members



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Vice President



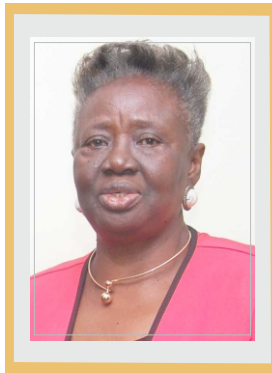
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Deputy Vice President



KATO, S.N., FCTI
Honorary Treasurer



SIMPLICE, G.O., (Dame), FCTI
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2022/2023 Council Members

	Date joined Council
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MEMBERS

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Godwin Emmanuel OYEDOKUN, Chief, (Prof.), FCTI	– 2016
Kolawole Ezekiel BABARINDE, FCTI	– 2017
Ruth Oluwabamike AROKOYO, Mrs., FCTI	– 2020
Cecilia Odenafenale ODIBO, Mrs., FCTI	– 2020
Taopheeq Ade-Tunde ORETUGA, FCTI	– 2020
Isola Olurotimi AKINGBADE, FCTI	– 2021
Sheriff Adeyemi SANNI, (Dr.), FCTI	– 2021
Emeke Monday NWABUZOR, (Dr.), FCTI	– 2021
Olutayo Funsho ABIDAKUN, FCTI	– 2022
Cyril Ikemefuna EDE, Chief (Dr.), FCTI	– 1995

Rep. CITN in the House of Rep.

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Rep. Executive Chairman, FIRS

Kabir ABBA, FCTI

Rep. of Tertiary Education (Universities)

Muhammad Akaro MAINOMA, mni, (Prof.), FCTI

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Rep. of Joint Tax Board

Ahmed, Yakubu MUHAMMAD, ACTI

Rep. of Joint Tax Board

Okon OKON, FCTI

Rep. of Federal Ministry of Finance

Fatima Z. HAYATU (Hajia)

Rep. of Federal Ministry of Education

Adegboye ADEBAYO, FCTI

Rep. of North-Eastern Region

Ali Manga BULAMA, FCTI

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Jacob Babalola OKELE, FCTI (Late)	– 1997 - 1999
Titus Olukayode AIYEWUMI, FCTI	– 1999 - 2001
Adebimpe Atinuke BALOGUN, (Mrs.), FCTI	– 2001 - 2003
Emmanuel Nwafor OSEMENE, FCTI (Late)	– 2003 - 2005
Gabriel Foluso FASOTO, FCTI	– 2005 - 2007
Kamoru Adeleke ADIGUN, FCTI	– 2007 - 2009
Rasaq Adekunle QUADRI, (Prince), FCTI	– 2009 - 2011
John Femi JEGEDE, (Asiwaju), FCTI	– 2011 - 2013
Mark Anthony Chidolue DIKE, (Chief), FCTI	– 2013 - 2015
Olateju Abiola SOMORIN, (Prof.), FCTI	– 2015 - 2017
Cyril Ikemefuna EDE, Chief (Dr.), FCTI	– 2017 - 2019
Gladys Olajumoke SIMPLICE, (Dame), FCTI	– 2019 - 2021

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Layi Babatunde, (SAN), FCTI
Charles Amajuoritse Ajuyah, (SAN), ACTI
Abdulummini Bala Ahmed, (Prof.), ACTI

Registrar/Chief Executive

Adefisayo Awogbade, FCTI



MR. ADEFISAYO AWOGBADE, FCTI

REGISTRAR/CHIEF EXECUTIVE



MR. ISOLA AKINGBADE, FCTI

CHAIRMAN, EDUCATION COMMITTEE

CITN MANAGEMENT TEAM



Adefisayo
Awogbade Msc, FCTI
Registrar/Chief Executive

TOP MANAGEMENT



Lanre
Olasunkanmi Ph.D, MBA, 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



Yetunde
Suleiman (Mrs.) MPA, AMNIM, ACIPM
Assistant Director, CITN Tax Academy

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Head Examinations

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

Mr. Adeyinka Adebayo
Head Marketing & External Relations

Mrs. Kemi Oluwagbami
Head Corporate Communications

Mr. Monday Akonafua
Head Human Resource and Admin

Mrs. Ndidi Attah
Head Internal Audit, Systems and Controls

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

Mr. Kola Awoyeriju, CNA
Head Abuja Liaison Office

Mrs. Ayodeji Adeyemi
Head, Research and Technical

Mrs. Patricia Abu
Ag. Head, Education

2023 TRAINING PROGRAMME



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17. TARFA ESTHER - Member
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28. OBIORAH NDIDIAMAKA STELLA - Member
29. OBAZE MARTINS EHIZE - Member
30. YUSUF UMAR MUHAMMAD - Member
31. OSO AFOLAKE - Deputy Registrar, Technical & Professional Services
32. OJO OYERONKE - Deputy Director, Education & Professional Services
33. ABU PATRICIA - Secretary
34. AYENI OMOTAYO - Asst. Secretary



PRESIDENT'S STATEMENT

It is my esteemed pleasure to present the 2023 Training Programme Handbook of the CITN which will serve as a strategic guide for all seeking knowledge on taxation in Nigeria throughout the year 2023.

As a knowledge based Institution that is statutorily obligated to regulate tax practice and administration in Nigeria, the concept of “learning” is key to our corporate and institutional relevance. You will agree with me that as tax professionals, the level of professionalism we demonstrate can only be as high as the depth of knowledge we possess.

As I’m sure you all know, taxation is complex and ever-evolving. To stay ahead of the curve of trends in taxation and fiscal policies therefore, we as tax professionals must continually upskill and reskill to remain relevant.

As a matter of duty, it behooves on us to ensure that our members possess the requisite knowledge they require to be outstanding tax professionals. It is for this reason that the Council of the Chartered Institute of Taxation of Nigeria places high premium on the Mandatory Professional Training Programme (MPTP). Over the years, the MPTP has become a veritable platform driving the recertification process for members of the Institute.

To strengthen the operational framework of the MPTP, you will recall that the Council of the Institute changed the payment model from the hitherto post-payment model to a pre-programme payment model. This deliberate policy turn-around has tremendously improved the outlook of the

programme especially, in terms of planning, quality of content, strength of facilitators and seamlessness of operations.

Today, I unveil and introduce to you the 2023 Training Programme Handbook which contains the strategic focus for 2023 MPTP and vehicles for achieving same. Sound topics have also been carefully selected to provide the required professional skills for all members of the Institute and those intending in the year 2023.

Members are therefore, enjoined to attend at least two MPTP's before the year runs out. Our numerous locations provide members with the opportunity to attend our training programmes conveniently at a reduced cost. As you all are aware, there are credit hours’ incentives for active participation which promotes advancement in the Institute.

As I conclude, I must appreciate the commitment of all the members of the Education Committee ably led by Mr. Akingbade Olurotim Isola, 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.

Finally, dear professional colleagues, it gives me great delight to unveil and present the training programme schedule of the CITN for the year 2023.

Thank you and God bless.

Adesina ADEDAYO, mni, FCTI
President and Chairman in Council
Chartered Institute of Taxation of Nigeria

FROM THE DESK OF THE CHAIRMAN



The Education Committee is the standing committee of The Chartered Institute of Taxation of Nigeria (CITN) approved by Council to provide adequate training for CITN members in order to ensure that members develop and maintain professional competences in the area of Tax Practice including Tax Planning & Tax Management, Tax Administration and Tax Corporate Governance for the purpose of delivering quality services to all stakeholders. The training is also extended to the general public who are eager to broaden their knowledge in taxation.

In fulfilment of this responsibility, Education Committee has been able to establish itself by running high quality training programme before, during and after the breakout of COVID 19 pandemic. In the year 2022, CITN was able to organize twenty (20) programmes at various locations including Lagos, Abuja, Benin, Asaba, Owerri, Enugu, Warri, Abeokuta, Ibadan, Port Harcourt, Yenagoa, Uyo, Calabar, Kano, Jos, Makurdi and Kaduna. Of the twenty MPTPs, fourteen were run virtually, one was a physical training and five were run as hybrid of both virtual and physical training. In addition, an in-house training was also organized for one of the foremost business empires in Nigeria with a huge success recorded.

In October 2022, the Education Committee, in conjunction with the Institute's Tax Faculties, jointly organized a roundtable discussion with the theme "Nigeria and the Global Two-Pillar Solution: Implications and Way Forward" where reasons as to why Nigeria and two other nations did not endorse the Statement on a Two-Pillar Solution to address the Tax Challenges arising from the Digitalization of the Economy put together by OECD/G20 Inclusive Framework on BEPS were discussed.

In the year 2023, it is the determination of this Committee to run most of the Mandatory Professional Training Programme as hybrid programme (physically and virtually) in order to give our members and other members of the public the opportunity to participate more effectively without stress. We also plan to conduct more in-house training to desiring corporate organizations and business entities.

The 2023 Training Programme shall therefore, be focusing mainly on strategic tax policies, global best tax practices, emerging market and taxation of Digital Economy, the pros and cons of the Nigeria Finance Act and its tax implication since

2020 (2019 Finance Act), and so on. The year 2023 Training Programme shall impact meaningfully on the knowledge of both the Tax Practitioners and the Tax Administrators, and the collaborative effects of both parties towards nation building through efficient tax system shall be enhanced.

It should be noted that the Institute has strategically structure the year 2023 MPTPs to capture major aspects of the nation's economy. We therefore encourage our members and the interested members of public to please follow up with all our programmes so as to ensure that no opportunity is lost.

Also, in the coming year, the Committee will explore the opportunity of organizing the MPTP training with almost all our Districts Societies in all locations. This is to encourage more participation in the year 2023 MPTP programme.

As highlighted in the year 2023 programme, we need to emphasize here that our E-Learning MPTP platform has been

upgraded for more user-friendly engagements. Participants will be able to take e-MPTP courses by accessing qualitative online training at their own convenience. Members are therefore encouraged to visit our website regularly for this opportunity.

For effective and easy feedback on all our programmes, Education Committee shall develop google questionnaires for all participants to fill at the end of each programme. With this development, we will have the opportunity to continually improve our performances and give qualitative training to our members from time to time.

We therefore solicit for your support and effective participation in order to deliver a very robust training programme in the year 2023.

Thank you

**OLUROTIMI ISOLA AKINGBADE, 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's 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 skills 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 practice and administration in Nigeria.

Under the Act, the Institute is the only professional body empowered to regulate tax practice 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

One of the key responsibilities of the Institute is the continuous education of its members on topical fiscal policy issues within the global economic context. 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 programme 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 tax 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 programme 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, skills 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 2023 MANDATORY PROFESSIONAL TRAINING PROGRAM (MPTP)

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. Attendance of make-up training will not qualify members for sponsoring Candidates to Council if training 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 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 Programme 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
d.	Invigilation	2
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 training 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 that wish to organize training programmes for the Institute's accreditation and 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 the Federal Inland Revenue Service (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 PROGRAMME WITH THIRD PARTIES

The Institute opens its arms of fellowship to Firms, Corporate and Government entities to collaborate on Training, Seminar and Workshops 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 PROGRAMME 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 jointly sign a Memorandum of Understanding to collaborate to 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 programme 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 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 for MPTP in 2023 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=30,000.00
	Non-Members	-	=N=35,000.00
2.	Two days Seminar		
	Members	-	=N=50,000.00
	Non-Members	-	=N=55,000.00

EXECUTIVE SEMINARS FEE

1.	One Day Seminar		
	Members	-	=N=150,000.00
	Non-Members	-	=N=160,000.00
2.	Two days Seminar		
	Members	-	=N=250,000.00
	Non-Members	-	=N=275,000.00

EXECUTIVE TAX SEMINARS

- International tax conference on exchange of information, data mining and digital transformation
- International conference on Financial Reporting Standards and Taxation
- International conference on Corporate Governance and Tax Justice

Two Days Seminar – Projected for Turkey 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

Adefisayo Awogbade, FCTI, FCA
Registrar/Chief Executive

Lanre Olasunkanmi, Ph.D, ACA, FCTI
Deputy Registrar, Corporate and
Internal Services.

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

Oyeronke Ojo, MPA, ACIPM, HRPL
Deputy Director, Education and Prof. Services

Yetunde Suleiman, MPA, AMNIM, ACIPM
Assistant Director, CITN Tax Academy

OTHER MANAGEMENT TEAM

Ini James Esau, FCTI, FCA
Head, Examination

Elizabeth Chiememe Adebajo, MBA
Head, Students' Affairs

Patricia Abu
Ag. Head, Education

Adegbenga Musa Nasir
Head, Information & Communication
Technology

Adeyinka Adebayo
Head, Marketing & External Relations

Monday Akonafua
Head, Human Resource and Admin

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

Robert Aigbodior
Head, Membership

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

Kemi Oluwagbami
Head, Corporate Communications

Rosemary Ndidi Attah
Head, Internal Audit & System Control

Ayodeji Adeyemi, MSc, BSc
Head, Research & Technical

STAFF OF EDUCATION/RESEARCH AND TECHNICAL DEPARTMENT

- | | |
|--|--|
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- ✓ *Weekend Course*
- ✓ *Executive Course*
- ✓ *Professional Certification*
- ✓ *Single subject Certificate Course*

EXECUTIVE COURSES

- 1. Tax Administration**
 - Executive Advanced Diploma/ACTI in Tax Administration and Management
 - Executive Diploma in Tax Administration and Management
 - Executive Certificate in Tax Administration and Management
- 2. Customs Administration**
 - Executive Advanced Diploma/ACTI in Customs Administration
 - Executive Diploma in Customs Administration
 - Executive Certificate in Customs Administration
- 3. Executive Advanced Diploma in Local Government Revenue Administration**
 - Executive Advanced Diploma/ACTI in Local Government Revenue Administration
 - Executive Diploma in Local Government Revenue
 - Executive Certificate in Local Government Revenue

PROFESSIONAL PROGRAMS

- 1. PROFESSIONAL CERTIFICATE IN TAXATION**
(For 'O' Level Candidates)
 - Business Law
 - VAT and Stamp Duties
 - Personal Taxation
 - Principles of Accounting
- 2. PROFESSIONAL DIPLOMA IN TAXATION**
 - Business Taxation
 - Business Compliance
 - Corporate Taxation
 - Professional Responsibilities and ethics
- 3. PROFESSIONAL ADVANCED DIPLOMA IN TAXATION**
(For OND/ND Holders)
 - Financial Reporting
 - Income Tax
 - Indirect Tax
 - Governance, Risk & Ethics

SINGLE SUBJECT CERTIFICATE COURSES

1. Certificate in Tax Intelligence and Information Gathering
2. Certificate in Tax Law
3. Certificate in Transfer Pricing
4. Certificate in Tax Audit and Investigation
5. Certificate in Oil and Gas Taxation
6. Certificate in Applied Taxation
7. Certificate in Taxation of Food Services
8. Certificate in Aviation Taxation
9. Certificate in Taxation of Intellectual Property
10. Certificate in Customs Administration
11. Certificate in Maritime Taxation
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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- Click on apply now
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SUMMARY OF 2023 EDUCATION PROGRAMMES

Mandatory Professional Training Programme - WEBINAR

S/N	COORDINATING UNIT	TOPICS	DATES
1.	LAGOS 1 ST Lap	<ul style="list-style-type: none"> Effect of Tax reforms on Value-Added Tax: Finance Acts in Perspective The Nigeria Startup Act: Unpacking the Business Opportunities, Fiscal and Tax Incentives 	Tue, March 7, 2023
2.	ABUJA 1 ST Lap	<ul style="list-style-type: none"> Finance Acts: Implications for Stamp Duties Administration & Revenue Generation in Nigeria Taxation of the Nigerian Digital Economy 	Thur, March 16, 2023
3.	ENUGU	<ul style="list-style-type: none"> Value-Added Tax Administration in Nigeria: Implications and Challenges The Nigeria Startup Act: Unpacking the Business Opportunities, Fiscal and Tax Incentives 	Thur, March 23, 2023
4	YENAGOA	<ul style="list-style-type: none"> Effect of Tax reforms on Value-Added Tax: Finance Acts in Perspective Tax Policies, Tax Legislations and Tax Administration in Nigeria 	Tue, April 11, 2023
5.	KADUNA	<ul style="list-style-type: none"> Personal Income Tax Administration and Management: Challenges and Prospects. Taxation of the Nigerian Digital Economy 	Thur, April 20, 2023
6.	OWERRI	<ul style="list-style-type: none"> Tax Policies, Tax Legislations and Tax Administration in Nigeria Personal Income Tax Administration and Management: Challenges and Prospects. 	Tue, June 6, 2023
7.	LAGOS 2 ND LAP	<ul style="list-style-type: none"> Digitization, Digitalization, and Digital Transformation: Tools for Effective Tax Management and Compliance in Nigeria Transfer Pricing Compliance in Nigeria: Understanding Disclosure, Declaration and Documentation Obligations. 	Tue, June 20, 2023

8.	WARRI	<ul style="list-style-type: none"> • Petroleum Industry Act 2021: Redefining Nigeria's Petroleum Fiscal Regime • Finance Acts: Implications for Stamp Duties Administration & Revenue Generation in Nigeria 	Thur, June 29, 2023
9.	IBADAN	<ul style="list-style-type: none"> • Personal Income Tax Administration and Management: Challenges and Prospects. • Tax Investigation – Triggers and Mitigation Strategies 	Tue, July 4, 2023
10.	PORT HARCOURT	<ul style="list-style-type: none"> • Petroleum Industry Act 2021: Redefining Nigeria's Petroleum Fiscal Regime • Transfer Pricing Compliance in Nigeria: Understanding Disclosure, Declaration and Documentation Obligations. 	Thur, July 13, 2023
11.	BENIN	<ul style="list-style-type: none"> • Cryptocurrency Operation: Implications for Nigerian Tax System. • Tax Administration, Taxpayers Rights and Responsibilities 	Tue, August 8, 2023
12.	ASABA	<ul style="list-style-type: none"> • Value-Added Tax Administration in Nigeria: Implications and Challenges • The Nigeria Startup Act: Unpacking the Business Opportunities, Fiscal and Tax Incentives 	Tue, August 15, 2023
13.	ABUJA 2 nd Lap	<ul style="list-style-type: none"> • Global Minimum Tax Regime: Implications for the Nigerian Tax System and Revenue Generation • Tax Strategies and Management: Focus on Property Market Operators (PMOs) in Nigeria. 	Tue, August 22, 2023
14.	JOS	<ul style="list-style-type: none"> • Local Government Autonomy and Revenue Generation in Nigeria • Disputes Resolution Mechanism in Tax Administration 	Tue, Sept 5, 2023
15	ABEOKUTA	<ul style="list-style-type: none"> • Local Government Autonomy and Revenue Generation in Nigeria 	Thur, September 14, 2023

		<ul style="list-style-type: none"> Disputes Resolution Mechanism in Tax Administration 	
16	UYO	<ul style="list-style-type: none"> Disputes Resolution Mechanism in Tax Administration Taxation of the Nigerian Digital Economy 	Tue, September 26, 2023
17	ILORIN	<ul style="list-style-type: none"> Tax Policies, Tax Legislations and Tax Administration in Nigeria Companies and Allied Matters Act 2020: Tax Considerations and Impact on Revenue Generation. 	Tue, Oct. 3, 2023
18	LAGOS 3 rd Lap	<ul style="list-style-type: none"> Tax Strategies and Management: Focus on Property Market Operators (PMOs) in Nigeria. Cryptocurrency Operation: Implications for Nigerian Tax System. 	Tue, October 10, 2023
19	KANO	<ul style="list-style-type: none"> Value-Added Tax Administration in Nigeria: Implications and Challenges Tax Investigation – Triggers and Mitigation Strategies 	Thur, October 12, 2023
20	MAKURDI	<ul style="list-style-type: none"> Personal Income Tax Administration and Management: Challenges and Prospects. Companies and Allied Matters Act 2020: Tax Considerations and Impact on Revenue Generation. 	Tue, November 7, 2023
21	CALABAR	<ul style="list-style-type: none"> Tax Administration, Taxpayers Rights and Responsibilities Digitization, Digitalization, and Digital Transformation: Tools for Effective Tax Management and Compliance in Nigeria 	Thur November 16, 2023
22	LAGOS 4 th Lap	<ul style="list-style-type: none"> Finance Acts: Implications for Stamp Duties Administration & Revenue Generation in Nigeria Global Minimum Tax Regime: Implications for the Nigerian Tax System and Revenue Generation 	Tue December 12, 2023

2023 REGIONAL PHYSICAL MPTPs

S/NO	HOST DISTRICTS	TOPICS	DATES	LOCATION
1	South East Districts a. Abakaliki b. Awka c. Enugu d. Onitsha e. Owerri f. Umuahia	<ul style="list-style-type: none"> Effect of Tax reforms on Value-Added Tax: Finance Acts in Perspective Digitization, Digitalization, and Digital Transformation: Tools for Effective Tax Management and Compliance in Nigeria 	To be communicated	Owerri
2	South West Districts a. Abeokuta b. Ado-Ekiti c. Akure d. Osogbo e. Ota f. Ibadan g. All District Societies in Lagos	<ul style="list-style-type: none"> Taxation of the Nigerian Digital Economy Companies and Allied Matters Act 2020: Tax Considerations and Impact on Revenue Generation 	To be communicated	Abeokuta
3	South-South Districts a. Asaba b. Benin c. Calabar d. Port Harcourt e. Uyo f. Warri g. Yenagoa	<ul style="list-style-type: none"> Personal Income Tax Administration and Management: Challenges and Prospects. Tax Investigation – Triggers and Mitigation Strategies 	To be communicated	Uyo
4	North East/West a. Bauchi b. Damaturu c. Sokoto d. Gombe e. Gusau f. Kaduna g. Kano h. Kebbi i. Yola	<ul style="list-style-type: none"> Local Government Autonomy and Revenue Generation in Nigeria The Nigeria Startup Act: Unpacking the Business Opportunities, Fiscal and Tax Incentives 	To be communicated	Yola
5	North Central a. Abuja b. Makurdi c. Minna d. Jos e. Lokoja f. Ilorin	<ul style="list-style-type: none"> Tax Administration, Taxpayers Rights and Responsibilities Value-Added Tax Administration in Nigeria: Implications and Challenges 	To be communicated	Ilorin

PHYSICAL SEMINAR

S/NO	LOCATION	TOPICS	DATES
1	Lagos	<ul style="list-style-type: none"> • Tax Management Strategies and Compliance in the manufacturing industry in Nigeria • Current Issues and Emerging Trends in Taxation 	To be communicated
2	Abuja	<ul style="list-style-type: none"> • Tax Waivers, Tax Incentives and Tax Credits: Understanding Opportunities for Stakeholders • Sustainable Tax Revenue Generation: Prospects and Challenges for Tax Administrators and Practitioners 	To be communicated



LIST OF TERTIARY INSTITUTIONS OFFERING TAXATION AS PROGRAMME

S/N	State/Institution	Programme
1.	Ogun State Institute of Technology, Igbesa	ND
2.	Waziri Umaru Federal Polytechnic, Birni-Kebbi.	ND/HND
3.	Federal Polytechnic, Ilaro	ND/HND
4.	Federal Polytechnic, Nekede	ND/HND
5.	Federal Polytechnic. Oko, Anambra	ND/HND
6	Nuhu Bamaili Polytechnic, Zaria	ND
7.	Abubakar Tatari Ali Polytechnic, Bauchi	ND
8.	Nasarawa State University, Lafia	BSc
9.	University of Benin, Edo State	BSc/MSc
10.	Caleb University	BSc/MBA
11.	Usman Danfodio University, Sokoto	BSc
13.	University of Uyo	BSc
14	Kwara State University, Malete.	BSc (Year1)
15.	Bayero University, Kano	Masters in Taxation & Rev Admin & BSc in view
16.	University of Maiduguri	M.Sc. Taxation
17.	Adamawa State University, Mubi	B.Sc & Masters in Taxation & Rev Administration
18.	Federal University, Dutse	BSc
19.	Benue State University, Makurdi	BSc
20.	Federal Polytechnic, Ado-Ekiti	ND
21.	Lagos State Polytechnic	ND
22.	ANAN University	MSc Taxation & Fiscal Policy & MTax and Fiscal Policy
23	Federal Polytechnic, Ede	ND
24	Yaba College of Technology	ND
25	Lagos State University	LLM Taxation, MLS Taxation
26	College of Education, Port Harcourt	NCE
27.	Yusuf Maitama Sule University, Kano	B.Sc Taxation

LIST OF TERTIARY INSTITUTIONS OFFERING TAXATION AS A UNIT COURSE

S/N	State/Institution	Programme
1	Yusuf Maitama Sule University, Kano	Unit course
2	Police Academy, Wudil	Unit course
3	Sky line University	Unit course
4	Kano Polytechnic.	Unit course
5	Hassan Adamu Federal Polytechnic	Unit course
6	Bilyaminu Usman Polytechnic, Hadejia	Unit course
7	Jigawa State Poly, Dutse	Unit course
8	Fed. Uni. Dutsin ma	Unit course
9	Umaru Musa YarAduwa, University.	Unit course
10	Alqalam University (Private)	Unit course
11	Hassan Usman Katsina, Polytechnic	Unit course
12	Fed. Uni. Gusau	Unit course
13	Fed. Poly. Kauran Namoda	Unit course
14	Audu Gusau Poly.	Unit course
15	Usmanu Danfodiyo University	Unit course
16	Sokoto State University	Unit course
17	Sir Aliyu Shinkafi Poly	Unit course
18	Fed. Uni. Birnin Kebbi	Unit course
19	Waziri Umaru Poly	Unit course
20	ATBU	Unit course
21	Bauchi State University, Gadau	Unit course
22	Abubakar Tatari Ali Poly.	Unit course
23	Fed. Uni. Gashuwa	Unit course
24	Fed. Poly, Damaturu	Unit course
25	Mai Idris Aloomo Poly, Geidam	Unit course
26	Fed. Univ. Kashere	Unit course
27	Gombe State University	Unit course
28	Fed. Poly, Kaltungo (Newly Estab.)	Unit course
29	Borno state University	Unit course
30	Ramat Polytechnic	Unit course
31	Maddibo Adama University, Yola	Unit course
32	Adamawa State Poly, Numan	Unit course
33	Fed. Poly. Mubi	Unit course
34	American University of Nigeria (Private)	Unit course
35	Fed. University, Wukari	Unit course
36	Taraba State University Jalingo	Unit course
37	Federal Polytechnic, Bali	Unit course
38	Ahmadu Bello University, Zaria	Unit course
39	University of Lagos	Unit course
40	Rivers State University	Unit course
41	University of Lagos	Unit course
42	Lagos State University	Unit course

PROPOSED TOPICS FOR 2023 MANDATORY PROFESSIONAL TRAINING PROGRAMME (MPTP)

S/N	TOPICS	OBJECTIVES	HIGHLIGHTS/CONTENTS
1.	Tax Policies, Tax Legislations and Tax Administration in Nigeria	At the end of the training, participants should be able to: <ol style="list-style-type: none"> i. Differentiate Tax Policies, Tax Legislations and Tax Administration. ii. Understand the Tax Administration processes in Nigeria. iii. Draw the nexus among the concepts. iv. Analyse how the concepts drive Tax reforms and Compliance in Nigeria. v. Assess the impact of Tax Policies, Tax Legislations and Tax Administration on Revenue generation. 	<ol style="list-style-type: none"> i. General overview of Tax policies, Tax Legislation, and Tax Administration. ii. Tax system, process, administration and enforcement. iii. Highlight of relationship among the concepts. iv. Applications and Interpretations of the critical provisions in the various Finance Acts with reference to the concepts. v. Effects of the concepts on Revenue generation. vi. Tax filing, compliance and appeal processes
2.	Tax Strategies and Management: Focus on Property Market Operators (PMOs) in Nigeria.	At the end of the training, participants should be able to: <ol style="list-style-type: none"> i. Identify the various Tax Laws directed at the Real Estate Sector. ii. Assess the impact of the laws on Property Market Operators. iii. Examine the impact of changes in the laws on the transactions of the Property Market Operators. iv. Gain adequate knowledge on tax management strategies by the Property Market Operators. 	<ol style="list-style-type: none"> i. General overview of tax laws and administration in Nigeria. ii. The various Tax Laws that have direct or indirect impact on Real Estate Sector. iii. Changes in Tax Laws affecting Property Market Operators. iv. Prospects and Challenges of Property related tax laws. v. Tax planning and compliance by property market operators vi. Case Study.
3.	Local Government Autonomy and Revenue Generation in Nigeria.	At the end of the training, participants should be able to: <ol style="list-style-type: none"> i. Understand the Local Government Administration in Nigeria 	<ol style="list-style-type: none"> i. Overview of local government structure/Organogram ii. Local Government Revenue Committee

		<ul style="list-style-type: none"> ii. Understand the concept of Local Government Autonomy in Nigeria iii. Understand the Impact of Fiscal Federalism on Local Government Administration and Revenue Generations. iv. List the approved levies collectible by local governments in Nigeria v. Analyze the impact of Local Government autonomy on revenue generation in Nigeria. 	<ul style="list-style-type: none"> iii. Classes of autonomy and impact of each on Local Government Administration iv. Merits and demerits of Local Government Administration v. Approved levies collectible by local governments in Nigeria vi. The legal position of revenue enforcement at the grassroots. vii. Impact of Local Government autonomy on revenue generation in Nigeria.
4.	Disputes Resolution Mechanism in Tax Administration	<p>At the end of the training, the participants should be able to;</p> <ul style="list-style-type: none"> i. Understand the fundamentals of tax disputes and resolution process. ii. Acquaint with tax laws and regulations as it relates to tax dispute resolution. iii. Explain taxpayers’ right and adjudication process in Nigeria. iv. Explore avenues of tax dispute resolutions through Tax Appeal Tribunal (TAT) 	<ul style="list-style-type: none"> i. Overview of tax dispute and resolution process. ii. Tax disputes and interpretation of tax laws. iii. Taxpayers’ Right and Adjudication process in Nigeria. iv. The Roles of Tax Appeal Tribunal in the Adjudication of Tax Disputes.
5.	Tax Administration, Taxpayers Rights and Responsibilities	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Appraise tax administration system in Nigeria. ii. Describe Core tax administration processes in Nigeria and the responsibilities of tax authorities. iii. Recognise the taxpayers’ rights, obligations and expectations. 	<ul style="list-style-type: none"> i. Concept of tax administration and tax governance in Nigeria ii. Responsibility for tax governance at different levels of tax Administration in Nigeria iii. Core tax administration processes in Nigeria and the responsibilities of tax authorities.

		<ul style="list-style-type: none"> iv. Outline the role of tax practitioners in promoting tax compliance. v. Describe tax complaints, petition and tax appeal processes available to taxpayers. 	<ul style="list-style-type: none"> iv. Taxpayers’ rights, obligations and expectations v. Tax Compliance and Protection of Taxpayers’ rights vi. Tax complaints, petitions and appeal processes in Nigeria vii. The role of professional body (CITN) and professionals in the tax system.
6.	Effect of Tax reforms on Value Added Tax: Finance Acts in Perspective	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Define Value Added Tax ii. Acquaint with relevant laws guiding VAT administration iii. Identify Vatable and Non-Vatable items under the Finance Acts iv. Highlight VAT distinct provisions prior and during the Finance Acts era. v. Discuss the extensive features of the Finance Acts for more inclusions into tax nets. vi. Compute VAT payable under the Finance Acts. vii. Mitigate pitfalls in the Finance Acts when transacting with small firms and non-resident entities (challenges of self-charge). 	<ul style="list-style-type: none"> i. General overview of Value Added Tax ii. Vatable and Non-Vatable items under the Finance Acts iii. Distinct provisions prior and in the Finance Acts era iv. Extensive Features of the Finance Acts for more inclusions into tax nets v. Basis of determination of Value Added Tax vi. Computation of VAT payable under the Finance Acts vii. Mitigating pitfalls in the Finance Acts when transacting with small firms and non-resident entities (challenges of self-charge).
7.	Value-Added Tax Administration in Nigeria: Implications and Challenges	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Explain the existing Law and Practice of VAT in Nigeria ii. Discuss VAT reforms in Nigeria. iii. Discuss relevant Ethical Issues in VAT Administration 	<ul style="list-style-type: none"> i. Overview of VAT in Nigeria (<i>Appraisal of existing laws and Reforms inclusive</i>) ii. Distinctions of VAT, Sales Tax and WHT iii. Classification of exempted items

		<ul style="list-style-type: none"> iv. Apply VAT to transactions with non-residents v. Describe VAT returns, timelines, refund Process and Audit Management vi. Discuss the applicable Professional Rules and Guidelines on VAT Administration vii. Identify challenges of VAT administration in Nigeria 	<ul style="list-style-type: none"> iv. Ethical Issues in VAT Management v. Application of VAT to transactions with non-residents vi. Cascading effect of VAT (input/output VAT) vii. Challenges of VAT deductions at source viii. VAT returns and timelines ix. VAT Audit Management x. VAT refund process xi. Self-charge system in VAT compliance xii. Applicable Professional Rules and Guidelines on VAT Administration.
8.	Personal Income Tax Administration and Management: Challenges and Prospects.	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Explain the concept of Personal Income Tax Act (PITA). ii. Review the Legal framework of PITA iii. Enumerate the prospects and challenges of PITA administration in Nigeria. iv. Proffer ways to overcoming PITA management challenges v. Highlight obligations and expectations of various stakeholders to PITA duties. 	<ul style="list-style-type: none"> i. Overview of PITA. ii. Prospect and challenges of PITA administration. iii. A review of Legal framework of PITA iv. Effective strategies for overcoming PITA management challenges. v. Obligations and expectations of various stakeholders to PITA duties. vi. Case study
9.	The Nigeria Startup Act: Unpacking the Business Opportunities, Fiscal and Tax Incentives	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Understand provisions of the Startup Act ii. Outline the benefits accruable to Startup Businesses in Nigeria. iii. Enumerate Fiscal incentives available to Business Startup. 	<ul style="list-style-type: none"> i. General review of the Startup Act ii. Benefits of Startup Act to businesses in Nigeria iii. Fiscal incentives available in the Startup Act. iv. Tax incentives provided in the Nigeria Startup Act.

		<p>iv. Highlight the tax incentives provided in the Nigeria Startup Act.</p>	
10.	<p>Finance Acts: Implications for Stamp Duties Administration & Revenue Generation in Nigeria</p>	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Explain the concept of stamp duties. ii. Identify the various instruments liable to Stamp Duties. iii. Describe the administration of Stamp Duty in Nigeria prior to the introduction of Finance Acts. iv. Explain the distinctions in administration of Stamp Duties under the Finance Acts. v. Identify key issues arising from Stamp Duties administration in Nigeria. vi. Highlight the contribution of Stamp Duty to revenue generation in Nigeria. 	<ul style="list-style-type: none"> i. Overview of Stamp Duties and its administration in Nigeria ii. Highlights of items chargeable under Stamp Duty iii. Burden and Timing of Stamp Duty Administration, filing and remittance of stamp duties prior to introduction of Finance Acts. iv. Administration, filing and remittance of Stamp Duties under the Act. v. Key issues arising from Stamp Duties administration in Nigeria. vi. Contribution of Stamp Duty to revenue generation in Nigeria.
11.	<p>Digitization, Digitalization, and Digital Transformation: Tools for Effective Tax Management and Compliance in Nigeria</p>	<p>At the end of the training, the participants should be able to:</p> <ul style="list-style-type: none"> i. Explain the concept of Digitization, Digitalization and Digital Transformation ii. Understand the concept of Tax Management and Compliance. iii. Outline current developments emanating from Digital Transformation iv. Understand the adoption and use of Digitization, Digitalization and Digital Transformation in Tax Management and Compliance. v. Explore how tax administrators could make use of Digital Transformation to enhance Tax Compliance. vi. Identify challenges associated with Digitization, Digitalization 	<ul style="list-style-type: none"> i. Introduction to Digitization, Digitalization and Digital Transformation ii. Overview of tax management and compliance. iii. Current developments emanating from Digital Transformation iv. Adoption and use of Digitization, Digitalization and Digital Transformation in Tax Management and Compliance. v. Tax Administrators leveraging on Digital Transformation to enhance Tax Compliance and increase revenue. vi. Role of Digital Transformation in Tax Management and Compliance.

		<p>and Digital Transformation in Tax Administration.</p> <p>vii. Predict the impact of AI and Cloud computing to Tax Management and Compliance in Nigeria.</p>	<p>vii. Challenges associated with Digitization, Digitalization and Digital Transformation in Tax Administration.</p> <p>viii. Impact of AI and Cloud computing to the future of Tax Management and Compliance in Nigeria.</p>
12.	Cryptocurrency Operation: Implications for Nigerian Tax System.	<p>At the end of the training, the participants should be able to:</p> <ol style="list-style-type: none"> i. Understand the concept of cryptocurrency and blockchain technologies. ii. Review cryptocurrency and blockchain technologies in an emerging business environment. iii. Discuss historical trends of cryptocurrency and blockchain technology. iv. Highlight the process and expected implications of cryptocurrency taxation to Nigerian tax system v. Identify challenges in administering tax collection on cryptocurrency and other virtual currencies in Nigeria. 	<ol style="list-style-type: none"> i. Overview and background of cryptocurrency and blockchain technologies ii. Concepts of crypto assets/virtual currencies iii. Cryptocurrency and blockchain technologies in an emerging business environment. iv. Historical trends of cryptocurrencies and blockchain technology. v. Process and expected implications of cryptocurrency taxation to Nigerian tax system vi. Tax implications on cryptocurrency in Nigeria. vii. Tax collection processes and compliance ethics on cryptocurrency and blockchain technology (lessons from existing economies). viii. Possible ways of increasing revenues in Nigeria through cryptocurrency taxation.
13.	Taxation of the Nigerian Digital Economy	<p>At the end of the training, participants should be able to:</p> <ol style="list-style-type: none"> i. Explain the concept of digital economy. ii. Describe tax management and administration. 	<ol style="list-style-type: none"> i. The concept of Digital Economy ii. Overview of Tax management and Administration. iii. Comparative analysis of the various digitalized economies (high, medium and low) iv. Place of Nigeria in the digital world

		<ul style="list-style-type: none"> iii. Compare various digitalized economies of the world (high, medium and low) iv. Discuss the place of Nigeria in the digital world v. Identify the appropriate tax strategies to deploy. vi. Highlight benefits and challenges of an effective digital economy on Nigerian tax system. vii. Identify strategies to be adopted by government in curbing leakages in the Nigerian tax system. 	<ul style="list-style-type: none"> v. Nigeria digital economic diagnostic with respect to five pillars of the digital economy for Africa initiative vi. Relevant taxes applicable to Nigeria in the digital world vii. Appropriate tax strategies to deploy in a digital world viii. Implication for tax managers and payers ix. Implications for tax administrators x. Benefits and Challenges of an effective digital economy on Nigerian tax system. xi. Effective strategies for curbing leakages.
14.	Petroleum Industry Act 2021: Redefining Nigeria’s Petroleum Fiscal Regime	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Explain the objectives and general overview of the Petroleum Industry Act ii. Identify the rationale behind the three-tier operational framework for petroleum industry. iii. Highlight the fiscal provisions under the Petroleum Industry Act. iv. Compare and contrast Upstream fiscal regimes under PIA and the repealed PPT Act. v. Identify the prospects and challenges of petroleum fiscal regimes under the PIA. 	<ul style="list-style-type: none"> i. Overview of petroleum operations value chain ii. Introduction to the Petroleum Industry Act (PIA) 2021 iii. Operational framework for petroleum industry under the PIA iv. Overview of fiscal provisions of the PIA. v. Regulatory requirements for petroleum operations. vi. Transition milestones from PPT to PIA for Upstream petroleum operators. vii. Tax compliance requirements for petroleum operations – Upstream, Midstream & Downstream. viii. Implications of PIA on deregulation of downstream petroleum operations ix. Case Study.
15.	Transfer Pricing Compliance in Nigeria:	<p>At the end of training, participants should be able to:</p>	<ul style="list-style-type: none"> i. Legal basis of Transfer Pricing compliance in Nigeria.

	<p>Understanding Disclosure, Declaration and Documentation Obligations.</p>	<ul style="list-style-type: none"> i. Explain the legal basis of transfer pricing and compliance requirements in Nigeria. ii. Describe the features of TP Policy, TP Documentation and TP Returns. iii. Explain the component of Transfer Pricing Documentation. iv. Identify the difference between Transfer Pricing Disclosure, Declaration and Documentation. v. Be informed of penalties and sanctions for non-compliance with transfer pricing obligations. 	<ul style="list-style-type: none"> ii. Criteria for Transfer Pricing compliance in Nigeria. iii. Features of Transfer pricing policy. iv. Concept of contemporaneous Transfer pricing documentation. v. Overview of Transfer Pricing Returns – Annual Disclosure and Declaration. vi. Highlight of differences between Transfer Pricing Disclosure, Declaration and Documentation. vii. Practical challenges with transfer pricing compliance in Nigeria. viii. Penalties and sanctions for non-compliance with Transfer Pricing obligations ix. Case Study.
<p>16.</p>	<p>Global Minimum Tax Regime: Implications for the Nigerian Tax System and Revenue Generation.</p>	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Acquire an appreciable knowledge of the Global Minimum Tax regime. ii. Identify the countries that have adopted the Global Minimum Tax. iii. Understand the prospects/ advantages of Global Minimum Tax implementation to Nigeria. iv. Identify the potential impact of Global Minimum Tax implementation on Nigeria’s revenue generation. v. Highlight the implications of Nigeria’s decision for or against the Global Minimum Tax implementation 	<ul style="list-style-type: none"> i. Introduction to Global Minimum Tax ii. Scope of application of GMT iii. Basis for the determination of GMT (Pillar 1 and Pillar 2) iv. Implications of GMT adoption on Members’ sovereignty v. Countries that have signed to the Global Minimum Tax. vi. Implications of Global Minimum Tax: on Nigeria’s tax system vii. Pros and cons of Nigeria signing to the Global Minimum Tax. viii. Implications of GMT for bilateral relationships.

			ix. Status update (as at date of presentation)
17.	Companies and Allied Matters Act 2020: Tax Considerations and Impact on Revenue Generation.	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Discuss the provisions of the Companies and Allied Matters Act (CAMA) 2020 ii. Identify the tax considerations of CAMA 2020. iii. Assess the effect of CAMA 2020 on Ease of Doing Business in Nigeria. iv. Evaluate the prospects of CAMA 2020 on Revenue Generation in Nigeria v. Elucidate practical challenges of CAMA 2020 on businesses. 	<ul style="list-style-type: none"> i. Overview of CAMA 2020. ii. Distinctions between CAMA 2004 and CAMA 2020. iii. Classifications of businesses and applicable tax considerations. iv. Tax incentives in CAMA 2020. v. CAMA 2020 and ease of doing business in Nigeria. vi. Prospects and Challenges of CAMA 2020 on businesses in Nigeria. vii. Opportunities for revenue generation.
18.	Tax Investigation – Triggers and Mitigation Strategies	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Explain the concepts of Corporate Tax, Tax Audit and Tax Investigation. ii. Identify classes of Tax investigation and how it differs from tax audit. iii. Identify the triggers for Tax Investigation. iv. Understand the procedure for carrying out tax investigation. v. Evaluate implications of investigation to a business. vi. Identify strategies for preventing investigation. vii. Explore strategies for managing investigation. 	<ul style="list-style-type: none"> i. Introduction to corporate taxes ii. Overview of tax audit, tax investigation and legal procedure for instituting tax investigation iii. Classes of Tax investigation and how it differs from tax audit. iv. Preparing for tax investigation v. Managing tax investigation process vi. Legal channels to address dispute from tax investigation vii. Coping with likely exposure from tax investigation viii. Strategies to unravel and prevent tax investigation. ix. Managing investigation process

PROPOSED TOPICS FOR 2023 MANDATORY PROFESSIONAL TRAINING PROGRAMME (SEMINAR)

S/N	TOPICS	OBJECTIVES	HIGHLIGHTS/CONTENTS
1.	Tax Management Strategies and Compliance in the manufacturing industry in Nigeria.	At the end of the seminar, participants should be able to: <ol style="list-style-type: none"> i. Understand the peculiarities within the manufacturing industry in Nigeria. ii. Develop tax management strategies for effective tax planning and compliance in the industry. iii. Ascertain and harness the extant Tax incentives available for the sector. iv. Strike a balance between cost and benefits of incentives v. Identify offences and penalties in the extant tax laws in relation to manufacturing industry. 	<ol style="list-style-type: none"> i. General overview of the manufacturing industry and tax system in Nigeria. ii. Peculiarities of manufacturing industry. iii. Tax incentives available to manufacturing sector in Nigeria iv. Various strategies for effective tax management in the industry. v. Offences and penalties in the extant tax laws in relation to manufacturing industry vi. Effective tax planning and compliance for tax managers in manufacturing industry.
2.	Tax Waivers, Tax Incentives and Tax Credits: Understanding Opportunities for Stakeholders	At the end of the seminar, participants should be able to: <ol style="list-style-type: none"> i. Explain the concept of Tax Waivers, Tax Incentives and Tax Credits. ii. Identify the various Tax Waivers, Tax Incentives and Tax Credits available to selected industries iii. Determine how to take advantage of Tax Waivers, Tax Incentives and Tax Credits. iv. Identify the benefits to the various stakeholders. 	<ol style="list-style-type: none"> i. Overview of Tax Waivers, Tax Incentives and Tax Credits ii. Principles of Tax Waivers, Tax Incentives and Tax Credits iii. Forms and Objectives of Tax Waivers, Tax Incentives and Tax Credits in Nigeria. iv. Benefits to the players or corporate entity. v. Implications of Tax Waivers, Tax Incentives and Tax Credits to economic growth.

		<ul style="list-style-type: none"> v. Mitigate the bottlenecks in obtaining Tax Waivers, Tax Incentives and Tax Credits. vi. Prevent the abuse of Tax Waivers, Tax Incentives and Tax Credit 	<ul style="list-style-type: none"> vi. Mitigating the bottlenecks in obtaining Tax Waivers, Tax Incentives and Tax Credits. vii. Avoiding process abuse in Tax Waivers, Tax Incentives and Tax Credit
3.	Sustainable Tax Revenue Generation: Prospects and Challenges for Tax Administrators and Practitioners	<p>At the end of the seminar, participants should be able to:</p> <ul style="list-style-type: none"> i. Explain the Concept of Sustainable Revenue Generation. ii. Ascertain the responsibilities of Tax Administrators and Tax Practitioners. iii. Identify the prospects and challenges of Sustainable Revenue Generation. iv. Proffer ways of overcoming challenges to Sustainable Revenue Generation. v. Explore ways of sustaining revenue generation. 	<ul style="list-style-type: none"> i. Overview of Sustainable Revenue Generation. ii. Review of the roles of tax administrators and practitioners towards Sustainable Revenue Generation. iii. Prospects and challenges of Sustainable Revenue Generation. iv. Overcoming challenges to Sustainable Revenue Generation. v. Recommended strategies for Sustainable Revenue Generation.
4	Current Issues and Emerging Trends in Taxation	<p>At the end of the training, participants should be able to:</p> <ul style="list-style-type: none"> i. Discuss the importance and tax implications of digitalized economy ii. Appraise the impact of e-Naira adoption in Nigeria. iii. Discuss cryptocurrency and its implication on financial institutions in Nigeria. iv. Explain current tax cases and their implications on tax administration and management. 	<p>Overview and highlights of current trends:</p> <ul style="list-style-type: none"> i. Tax implications of digitalized economy ii. e-Naira adoption in Nigeria iii. Cryptocurrency and its implication to financial institutions in Nigeria. iv. Current tax cases and their implications on tax administration and management. v. Reforms in Finance Acts and their impact on various stakeholders

	<ul style="list-style-type: none"> v. Identify reforms in Finance Acts and their impact on various stakeholders vi. Appreciate the distinguishing features of Petroleum Profit Tax (PPT) and Petroleum Industry Act (PIA) with specific implications to sustainable revenue generation in Nigeria vii. Appraise African Continental Free Trade Area viii. Global tax legislation OECD/BEPS in perspectives. ix. Exchange of information and its implications x. Implication of currency redesign 	<ul style="list-style-type: none"> vi. Petroleum Profit Tax (PPT) and Petroleum Industry Act (PIA) vii. African Continental Free Trade Area viii. Global tax legislation OECD/BEPS ix. Implication of currency redesign
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THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA

Developing the Tax Profession

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