



THE CHARTERED INSTITUTE OF
TAXATION OF NIGERIA (CITN)

STANDING ORDERS

OF THE
INVESTIGATION PANEL



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(CITN)

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OF THE
INVESTIGATION PANEL

(made pursuant to Regulation 25(d) of the CITN Rules and
Regulation and para. 6 of the 2nd Schedule to the CITN
Act, Cap. C10, LFN, 2004)

Dated this 5th day of December, 2022

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PREAMBLE

Establishment of CITN Investigation Panel: Section 13(3) of the CITN Act provides:

There shall be a body to be known as the Chartered Institute of Taxation of Nigeria Investigation Panel (in this Act referred to as “the Investigation Panel”) which shall be charged with the duty of –

- (a) conducting a preliminary investigation into any case where it is alleged that a member of the Institute has misbehaved in his capacity as a member or should for any other reason be the subject of proceedings before the Tribunal; and
- (b) deciding whether the case should be referred to the Tribunal

The Role of Investigation Panel in Professional Discipline (Regulation 25 of CITN Rules and Regulations) are as follows:

- (a) The duty to investigate the case of an alleged professional misconduct of a member of the Institute shall lie with the Chartered Institute of Taxation Investigation Panel, otherwise known as the “Investigation Panel” set up in accordance with the provision of section 13(3) of the Act.
- (b) The panel shall determine whether, a matter before it should for any reason be referred to the Disciplinary Tribunal of the Institute.
- (c) The Investigation Panel shall consist of five members of the Institute, four of whom shall be members of Council. The Panel shall be appointed by Council and three of its members shall form a quorum.
- (d) The Panel may at any of its meeting attended by all its members, make standing orders, for the panel and subject to

such standing order, regulate its own procedures.

Supplementary Provisions Relating to the Disciplinary Tribunal and Investigative Panel of the Tribunal {(Second Schedule to the CITN Act), made pursuant to Section 13(3)} are as follows:

5. The quorum of the Investigation Panel shall be three.
6.
 - (1) The investigating panel may, at any of its meetings attended by all the members of its investigating panel, make standing orders with respect to the investigating panel.
 - (2) Subject to the provisions for any such standing orders, the investigating panel may regulate its own procedure.
7.
 - (1) A person ceasing to be a member of the Disciplinary Tribunal or the Investigating Panel shall be eligible for appointment as a member of the Disciplinary Tribunal or Investigating Panel, as the case may be.
 - (2) A person may, if otherwise eligible, be a member of both the Disciplinary Tribunal and the Investigating Panel, but no person who acted as a member of the Investigating Panel with respect to any case shall act as a member of the Disciplinary Tribunal with respect to that case.
8. The Disciplinary Tribunal or the Investigation Panel may act notwithstanding any vacancy in its membership and the proceedings of either body shall not be invalidated by any irregularity in the appointment of a member of that body or, subject to paragraph 7(2) of this Schedule, by reason of the fact that any person who was not entitled to do so took part in the proceedings of that body.

9. Any document authorised or required by virtue of this Act to be served on the Disciplinary Tribunal or the Investigation Panel shall be served on the Registrar.
10. Any expenses of the Disciplinary Tribunal or the Investigation Panel shall be defrayed by the Institute.

POWER TO MAKE STANDING ORDERS

The Investigation Panel is vested with powers to make standing orders to regulate its own procedure. In this regard, Regulation 25(d) of the CITN Rules and Regulations:

“The Panel may at any of its meetings attended by all its members, make standing orders, for the panel and subject to such standing order, regulate its own procedures.”

In the same vein, paragraph 6 of the Second Schedule to the CITN Act made pursuant to section 13(3) of the Act provides:

- “6 (1) The Investigating Panel may, at any of its meetings attended by all the members of its Investigating Panel, **MAKE STANDING ORDERS WITH RESPECT TO THE INVESTIGATION PANEL.**
- (2) Subject to the provisions for **ANY SUCH STANDING ORDERS**, the **INVESTIGATION PANEL MAY REGULATE ITS OWN PROCEDURE.**”

Sequel to the authority and plenitude of powers conferred by the CITN Act to make Standing Orders, we the members of CITN Investigation Panel for 2018/2019 **HEREBY MAKE** the following orders to regulate the business of the Panel at all times unless as may be amended or repealed by all the Members of this Panel or succeeding panels.

The orders contained herein do not contradict the content of the Act and in the event of any conflict the provisions of the Charter shall prevail.

Every member of the Panel shall, in the conduct of the affairs of Panel, be bound by these Standing Orders which should always be read in conjunction with the relevant provisions of the aforementioned Charter.

Every Member of the Panel shall, in the course of the proceedings of the Panel, abide by the principles of selflessness, integrity, objectivity, accountability, openness, honesty, sincerity and service.

STANDING ORDERS

ORDER 1: CONDUCT OF SITTINGS

1. The Chair shall be responsible for the orderly conduct of the sittings of the Panel and shall be entitled to the cooperation of panelists, in ensuring the fair, effective and expeditious transaction of proceedings and the observance of the courtesies of deliberations.
2. The Chair shall decide the order in which Panelists may be called to speak; offer rulings on points of order; and decide whether or not to suspend, adjourn or conclude deliberations.
3. If a vote is deemed necessary by the Chair, a decision will be taken by a simple majority with the Chair holding a casting vote if there is an equal division of votes.
4. The numbers voting for and against and any abstention will be recorded in the minutes.
5. A petitioner shall notify the Panel in writing, giving reasons, before withdrawing the petition
6. Where there is a petition pending before the panel and a member, against whom the petition is filed, fails to acknowledge and/or respond to the panel's invitations, that shall be treated as insubordination and therefore referred to the Disciplinary Tribunal.

ORDER 2: FORM OF COMMENCEMENT OF PETITION AND DEFENCE TO THE PETITION

- 1) A Petitioner alleging violation or threat of violation of any provision of the Charter or Code of Ethics of the Charter of

the Institute of Taxation of Nigeria may be lodged through a written petition addressed to the Registrar.

- 2) A Petition may be lodged by the petitioner in person or by a person acting on his or her behalf, instructions, request or best interests.
- 3) The Panel may, on its own volition or on the recommendation of the Registrar or any member of the Council, decide to take up an issue.
- 4) The Registrar or any officer of the Institute receiving a petition shall promptly transmit such complaint to the Secretary of the Panel, who shall bring it to the attention of the Chair within 72 hours. Where a petition received is not transmitted to the Chair within 72 hours as stipulated by this Order, the Registrar shall be deemed to have committed an offence and shall be made to be investigated by the Panel.
- 5) The Petition shall contain a detailed and comprehensive statement of the actions or violations complained of and the reliefs sought from the Institute.
- 6) Where a petition is made orally, or the petitioner cannot read or write in English or who, as a result of disability, is unable to write for himself/herself, the petition shall be reduced into writing by the person receiving it at or on behalf of the Panel by the Secretary of the Panel or any other person chosen by the Petitioner for that purpose.
- 7) A person who reduces into writing the oral petition of a petitioner shall:
 - a. Read over and explain the contents of the petition to the petitioner;
 - b. Declare that the complainant has fully understood or appeared to understand and appreciate the contents

- c. after they were read over to him or her;
 - c. Cause the petitioner to sign or thumbprint at the bottom of each page of the document;
 - d. Counter-sign by himself or herself at the bottom of each page of the document that these processes have been duly complied with to the understanding of the petitioner.
- 8) Upon receipt of a Petition, the Chair Person shall direct the Secretary of the Panel to notify the party (ies) named in the petition and ask them to react to it (them), within a given time frame of 14 days.
- 9) The Secretary of the Panel should put all forwarded emails and calls made to parties on record.

2.1 Content of a Petition

The Petition shall indicate the person or entity making or lodging it as well as

- 1) Every Petition shall include:
 - (a) The name, address, telephone, email and other relevant particulars of the petitioner.
 - (b) The name, address, telephone and other relevant particulars of the person against whom the petition is lodged or made;
 - (c) If the person making or lodging the petition is not the victim or beneficiary of any remedies sought, the petitioner shall indicate the name and contact address of the victim or person on behalf of whom the remedies are sought as well as the nature of their relationship with the victim;
 - (d) A summary of the facts, claims or allegations within the knowledge of the Petitioner or of the persons lodging the complaint that constitute the bases of the complaint;

- (e) The date and place where the alleged violations occurred;
 - (f) The nature of violations alleged;
 - (g) Any previous steps taken by the Petitioner to remedy the violations complained of;
 - (h) The remedies sought from the Institute;
 - (i) An indication whether the Petition has been submitted to any other form of judicial, administrative or other dispute settlement procedure.
- 2) Where there is more than one person affected by the allegations in a petition, any one or more of the persons affected may, upon evidence of authority from the other affected persons and with the approval and permission of the Panel, lodge a petition on behalf of the other persons.
- 3) The Respondent shall have a maximum of fourteen (14) days to respond to the complaint
- 4) The Petitioner shall, upon completing the petition, attach thereto such documents, if any, in support of the claims contained in the petition.
- (6) Every Petition must be in writing and shall be filed as an affidavit with all the relevant documents attached. Where the complainant is a corporate entity, a staff of the complainant shall depose to the affidavit with the identity card of the deponent attached if he/she is of any position less than a director. The facts in the affidavit shall be arranged in paragraphs and all the facts leading to the allegation shall be disclosed while all the relevant documents will be attached.
- (7) The affidavit might be sworn to before a court of law or before a Notary Public of the Supreme Court of Nigeria and dated properly.

- (8) The defence to the complaint shall be prepared in any manner with the relevant documents attached. The same shall be filed before any court of law or before a Notary Public of the Supreme Court of Nigeria.
- (9) Outside the originating petition and the originating defence, no other document is required to be filed in court or before a Notary Public.

ORDER 3: SERVICE OF PROCESSES AND STANDING ORDERS

Every Petition to be served on a defendant shall be accompanied with a copy of this Standing Order.

- (a) A proper petition shall comprise the following:
 - (i) Affidavit of complaint and exhibits (if any).
 - (ii) Copy of Standing Orders
 - (iii) Letter from the Registrar forwarding the complaint to the defendant. It shall be the duty of the Institute to serve the complaint notifying the defendant of the allegation and indicating a date for hearing.
- (b) Upon receipt of the complaint, the defendant is required to prepare his/her response and file the same before any court of law or before any Notary Public and serve the same on the Institute within 21 days of receipt of the original complaint.
- (c) Mode of service could be by personal service or substituted service through courier or pasting or by any other means of communication provided it is the original copy that has been served.
- (d)
 - (i) Prior to the date of hearing by the Panel, additional or further complaint may be filed by the complainant.
 - (ii) Accordingly, additional or further Defence may be filed before the date of hearing by the Panel.

ORDER 4: MODE OF CORRESPONDENCE

Besides the originating petition and the originating defence, all other documents or information can be exchanged between the parties through text message, WhatsApp, e-mail, etc. Telephone call only, except where confirmed by the opposing party, shall not be an acceptable means of proof of exchange of information.

ORDER 5: PRESENTATION OF PETITION

- (a) The Chairman of the Panel shall call the hearing to order and make an opening address.
- (b) The complainant or its representative shall make an oral summary of the complaint.
- (c) The defendant shall respond to the complaint in adumbration of his written defence.
- (d) Either party may present witnesses to support each party's case provided such witnesses would have delivered his evidence to the opposing party at least 48 hours before the hearing or consideration of the evidence of the witness.
- (e) Any party intending to call a witness or witnesses shall give notice to call witness and attach the evidence of the said witnesses to documents to be served on the opposing party as aforesaid. There shall be full disclosure of the particulars of the witness and the witness shall be one knowledgeable in the subject of the dispute.

- (f) An opposing party has the right to put questions to his opponent provided such question is not intended to insult, embarrass, or ridicule the opponent.

ORDER 6: INHERENT POWER TO RESIST ABUSE OF ITS PROCEEDINGS

The Panel shall at its discretion prevent or abate or disrupt any act of omission or commission employed by any person to abuse its investigative process or proceedings.

ORDER 7: SUMMARY NATURE OF PROCEEDINGS

- (a) The proceedings of the Panel shall be informal and not open to members of the Public unless an attendee is specifically invited or allowed by the Panel.
- (b) There shall be no legal representation except where the Panel believes that it is impracticable to carry out a hearing without legal representation.
- (c) Appearance by proxy is not permitted except for corporate entities who may nominate any of its staff to represent it. Such nomination shall be in writing and a copy of the nomination letter or letter of authority shall be deposited before the Panel.
- (d) Technicalities and Rules of Evidence are not applicable to the Panel.
- (e) The Panel shall give each party the opportunity to be heard but the Panel shall proceed to write its report or decision where a party has refused or failed or neglected to utilize two opportunities given to him to appear.

Order 8: OVERRIDING PRINCIPLES OF FAIR HEARING

- 1) In the conduct of investigation of petitions brought before it, the Panel shall be guided by the need to ensure:
 - a. an effective and enabling environment for fair, just, and effective recognition, promotion and enforcement of all rights recognized and enshrined in the Constitution of the Federal Republic of Nigeria 1999 (as amended),
 - b. informal, extra-judicial and expeditious processing and disposal of all cases and complaints in accordance with the principles of fair hearing;
 - a) substantial justice without regard to unduly technical rules of evidence, procedure or forms;
 - b) equality of treatment between all parties before the Panel; and
 - c) the protection of the safety and security of all parties before the Panel as well as the impartiality and integrity of all processes undertaken by the Panel.
- 2) In all cases brought before the panel, parties must seek and obtain the approval of the Panel before going into settlement out of the Panel.
- 3) In appropriate cases, the Panel can on its own, encourage parties to settle their differences amicably, on condition that a comprehensive report of such settlement shall be made to the Panel.
- 4) Where the allegation is on a breach of the Charter, a criminal act or a case of professional misconduct such settlement shall not be allowed by the Panel.
- 5) Notwithstanding the notice of a withdrawal by the petitioner, the Panel may, in its discretion, continue with the investigation of a petition, if it is decided that it is in the public interest to do so.
- 6) Where a Petitioner fails or neglects to respond to a communication from the Panel within Forty-Two days (42

days), the Panel may deem that the petition has lapsed and/or abandoned.

- 7) Such refusal to respond, participate or react to the invitation by the Panel shall prima facie be taken as acceptance of the allegation made against him or her in the proceedings of the panel and thereafter referred to the tribunal.
- 8) Where a Respondent who has been duly served and notified of the petition against him/her fails, neglects, refuses or declines, without satisfactory explanation to the Panel, to respond to the allegations or participate in the proceedings, the Panel may proceed with the consideration of the Petition and report its findings appropriately to the tribunal.
- 9) The failure of a Respondent to appear or participate in any proceedings shall not alter the obligation of the Petitioner to produce evidence in support of the allegations or violations complained of and the Panel shall proceed to make appropriate report of its finding to the tribunal.

ORDER 9: RECORD KEEPING

- (a) The proceedings of the Panel shall be taken and signed by the Chair and Secretary of the Panel.
- (b) The records shall be compiled and sent to every member by e-mail for corrections at the end of every sitting. The corrected version shall be signed and kept in a register or filed to be left in the custody of the Registrar.

ORDER 10: TIMELINE FOR INVESTIGATION

Every investigation shall be concluded and final report sent to the Registrar within 4 months of receiving the complaint.

ORDER 11: REPORT OF INVESTIGATION

- (a) At the end of every investigation exercise, the Chair shall write the final report and cause the secretary to send it to

members of the Panel for correction. The contents agreed to by a majority of the members shall be the version to be regarded as the official version.

- (b) Once a party's right to fair hearing has been observed by the Panel, the presence or absence of the parties to the investigation shall not prevent the Panel from reaching a decision.
- (c) Every decision shall be submitted or forwarded to the Registrar.
- (d) A defendant who needs a copy of the outcome of the investigation shall apply to the Registrar, who will exercise his discretion one way or the other.

ORDER 12: REPRESENTATION AT THE DISCIPLINE TRIBUNAL

The Panel may make representation before the Disciplinary Tribunal at any of its sittings as may be accommodated by the proceedings of Disciplinary Tribunal.

These standing orders were officially established under the chairmanship of BARR. SAMUEL AGBELUYI, FCTI, for the Investigation Panel in the 2017/ 2018 presidential year and further reviewed under the chairmanship of BARR. (MRS.) CECILIA ODENAFENALE ODIBO, FCTI in the 2021 / 2022 presidential year.

WITH EFFECT from 1st of February, 2023.

BARR. (MRS.) CECILIA ODENAFENALE ODIBO, FCTI

Chair, Investigation Panel

2021/2022 Presidential Year

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Signature & Date



THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA

Developing the Tax Profession

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