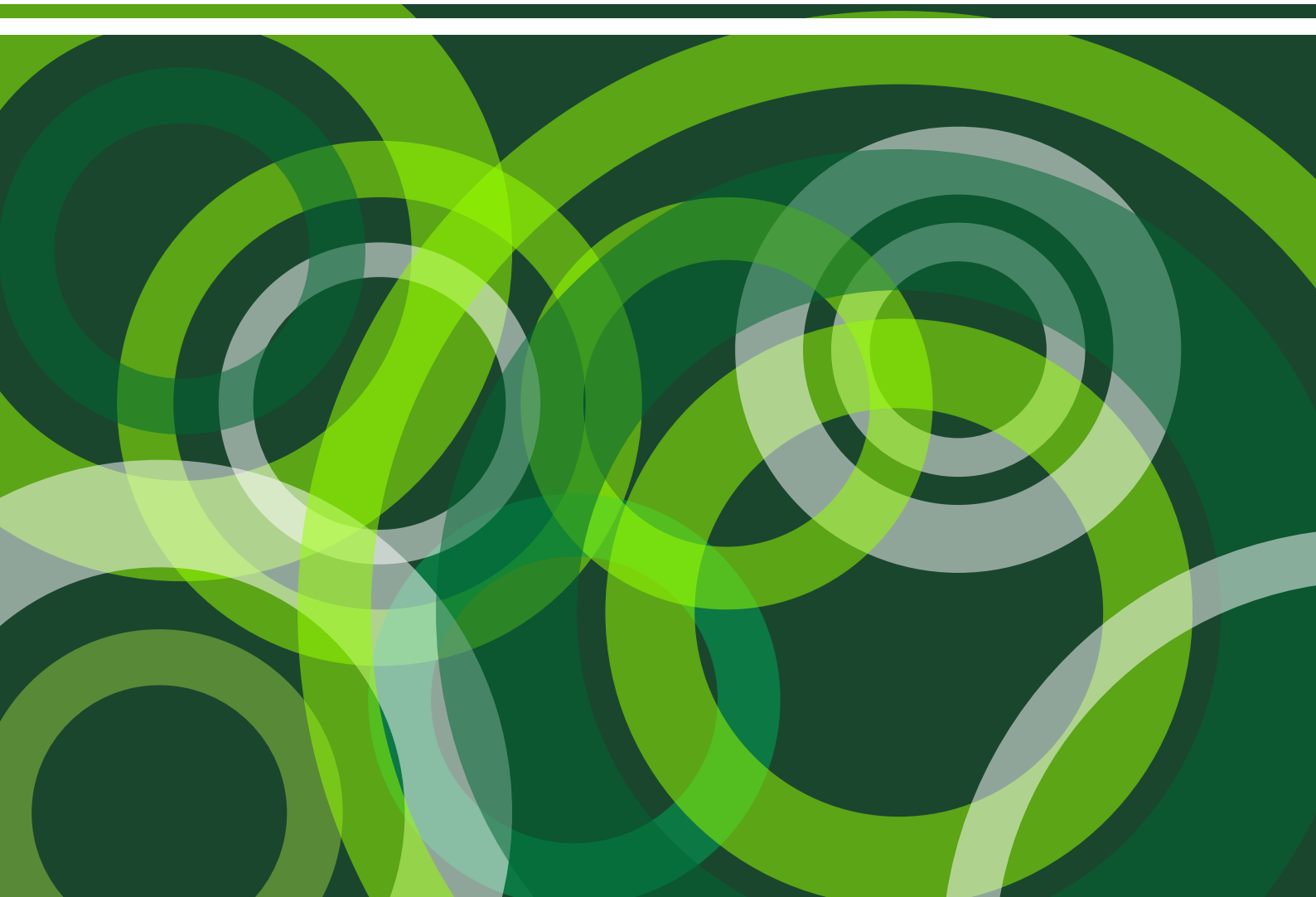




THE CHARTERED INSTITUTE  
OF TAXATION OF NIGERIA  
(Chartered by Act No 76 of 1992)

# 49<sup>TH</sup> INDUCTION CEREMONY



 Thursday, 7th December, 2023  HighPoint Event Centre, 5 Impressive Close, Off L.J. Dosumu Street, CBD, Alausa-Ikeja, Lagos  11.00 am

CITN... Developing the Tax Professional

THE CHARTERED INSTITUTE  
OF TAXATION OF NIGERIA  
(Chartered by Act No. 76 of 1992)



## ANNUAL TAX CONFERENCE

📅 MONDAY, MAY 13 - FRIDAY, MAY 17, 2024  
📍 INTERNATIONAL CONFERENCE CENTRE, ABUJA

THEME :

### SUSTAINABLE TAX CULTURE AND ECONOMIC ROADMAP FOR NATION BUILDING

#### Conference Fees:

##### Physical Participation

Members	- N150,000.00
Non-members	- N155,000.00
Student Members	- N 75,000.00
Aged Members	- N 75,000.00
Foreign Delegates	- \$ 500.00

##### Virtual Participation

Members	- N100,000.00
Non-members	- N105,000.00
Student Members	- N50,000.00
Aged Members	- N50,000.00
Foreign Delegates	- \$ 250.00

#### Note

Payment made on the first day of the conference (either at the venue or bank) will attract a surcharge of Ten Thousand Naira (N10,000.00) only.

#### Discounts

\* 5% discount will be given to members who register and pay for the conference on or before March 31, 2024.

\* Also 50% discount has been given to Student members of the Institute.

*No further discount to already discounted fees*

#### Refund of fees

The Registrar/Chief Executive should be informed in writing of any cancellation of registration before the event only.

#### Refunds shall be made as follows:

- On or before March 8, 2024 - 50%
- After March 8, 2024 - NIL.

#### Entitlements of Delegates

##### Physical:

- \* Conference Materials
- \* Physical Access to conference venue and outlined activities
- \* Group Lunch
- \* 24 credit hours

##### Virtual:

- \* Conference Materials
- \* Online Access to conference plenary and outlined activities
- \* 24 credit hours

#### Registration Procedure

##### Individual:

- \* Visit [www.citnevents.org/events](http://www.citnevents.org/events)
- \* Checkout for 2024 Annual Tax Conference
- \* Click register to complete the form
- \* Proceed to make payment (Remita & Paystack)
- \* Print your registration confirmation.

**Note:** Payment made via paystack and REMITA are automatically approved.

##### Group:

- Group registration has been made easy. (Minimum of 10 persons are entitled to register as a group)
- \* Visit [www.citnevents.org/events](http://www.citnevents.org/events)
- \* Checkout for 2024 Annual Tax Conference
- \* Click Group registration
- \* Download sample .csv format and insert your group details
- \* Fill the group name and your email address
- \* Upload the group file (minimum of 10 participants)
- \* Submit

\* Make payment and send the evidence of payment to the designated contacts provided on the registration portal.

**Note:** Payment made via paystack and REMITA are automatically approved.

#### Exhibition Spaces

The 26<sup>th</sup> Annual Tax Conference will be showcasing products, goods and services from interested organisations in attractive, well lit exhibition booths. This is a wonderful opportunity to reach up to 4,000 delegates and market your brand effectively.

An Exhibition Booth	- N150,000 .00
One-Table for Book Sellers	- N50,000.00
One-Table for Fabric Sellers	- N50,000.00
One-Table for Other Products	- N50,000.00

Potential advertisers are to contact any of the listed names above.

\* Members who require letters to be sent to their employers for sponsorship should visit [www.citnevents.com](http://www.citnevents.com) or contact:

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**Kola**  
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[kola.awoyeriju@citn.org](mailto:kola.awoyeriju@citn.org)

**For Francophone Delegates:**  
**Afolabi** - +234 705 417 1589

#### Special Attractions

- Networking among over 4,000 Delegates across the Globe
- Award & Prize giving,
- Tax Quiz,
- Amazing Hospitality Night,
- Games & Sporting Activities
- Exhibition
- Gala Night
- Music by Popular Musician

Please note that the conference is a Non-Residential event, all delegates (Foreign Inclusive) are expected to make their own accommodation arrangements. However, the Institute shall make available list of hotels with discounted rates, with effect from January 2024 on [www.citnevents.org](http://www.citnevents.org)

Tax Professionals' House  
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Central Business District, Alausa - Ikeja.  
P. O. Box 1087, Ebute-Metta, Lagos State, Nigeria.  
Tel: 09080888815

Abuja Liaison Office:  
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Block 26(27), Abidjan Street, Wuse Zone 3  
Abuja, FCT.  
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CITN... Developing the Tax Profession



## 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



# ANTHEMS



## THE NATIONAL ANTHEM

Arise, o Compatriots,  
Nigeria's call obey  
To serve our fatherland  
With love and strength and faith  
The labour of our heroes past  
Shall never be in vain  
To serve with heart and might  
One nation bound in freedom  
Peace and unity.

O God of creation,  
Direct our noble cause,  
Guide thou our leaders right,  
Help our youths the truth to know  
In love and honesty to grow  
And living just and true  
Great lofty heights attain  
To build a nation where peace  
And justice shall reign.

## THE NATIONAL PLEDGE

I pledge to Nigeria my country,  
To be faithful loyal and honest,  
To serve Nigeria with all my strength  
To defend her unity  
And uphold her honour and glory  
So help me God.

## CITN ANTHEM

1. We uphold integrity and service  
With God on our side  
We shall attain the dreams of our  
founding fathers to achieve a  
tax-driven economy

### **Chorus:**

CITN CITN

Chartered Institute of Taxation of Nigeria  
Promoting tax compliance culture  
CITN is soaring higher

2. To be one of the foremost professional  
Associations in Africa and beyond  
To build an institute which will be a citadel  
For advancement of taxation.
3. To train individuals worthy of  
becoming tax professionals  
with knowledge,  
skills and expertise  
Regulating tax practice in Nigeria.  
CITN is soaring higher .





*His Excellency*

**BOLA AHMED TINUBU, GCFR**

*President, Commander-in-Chief of the Armed Forces  
Federal Republic of Nigeria*



*His Excellency*  
**MR. BABAJIDE SANWO-OLU**  
*Executive Governor of Lagos State*



Host

**MR. SAMUEL AGBELUYI, FCTI**

President/Chairman of Council

The Chartered Institute of Taxation of Nigeria





Special Guest of Honour  
**DR. AKINDE MUKAIL AREMU, ACTI**  
Rector, The Federal polytechnic Ilaro



**LANRE OLASUNKANMI, Ph.D, FCTI**

*Registrar/Chief Executive  
The Chartered Institute of Taxation of Nigeria (CITN)*



**DR. (MRS) TITILAYO ENI-ITAN FOWOKAN**

Chairman, Membership and Professional Conduct Committee  
The Chartered Institute of Taxation of Nigeria



# 2023-2024 EXCO MEMBERS



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Vice President



AGBELUYI, S., FCTI  
President



KATO, S.N., FCTI  
Deputy Vice President



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Honorary Treasurer



ADEDAYO, A., mni, FCTI  
Immediate Past President



OKOROR, J.A., (Dr.) Mrs., FCTI  
Member

# 2023/2024 COUNCIL MEMBERS

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<b>PRESIDENT</b>	
<b>Innocent Chinyere OHAGWA, FCTI</b>	– 2013
<b>VICE PRESIDENT</b>	
<b>Simon Nwanmaghyi KATO, FCTI</b>	– 2016
<b>DEPUTY VICE PRESIDENT</b>	
<b>Kolawole Ezekiel BABARINDE, FCTI</b>	– 2017
<b>HONORARY TREASURER</b>	
<b>Adesina ADEDAYO, mni, FCTI</b>	– 2007
<b>IMMEDIATE PAST PRESIDENT</b>	
<b>Justina Adaku OKOROR, Mrs. (Dr.), FCTI</b>	– 2012
<b>MEMBER</b>	

## COUNCIL MEMBERS 2023/2024

<b>Titilayo Eni-Itan FOWOKAN, Mrs. (Dr.), FCTI</b>	– 2016
<b>Godwin Emmanuel OYEDOKUN, Chief (Prof.), FCTI</b>	– 2016
<b>Ruth Oluwabamike AROKOYO, Mrs.(Dr.), FCTI</b>	– 2020
<b>Isola Olurotimi AKINGBADE, FCTI</b>	– 2021
<b>Sheriff Adeyemi SANNNI, (Dr.), FCTI</b>	– 2021
<b>Emeke Monday NWABUZOR, (Dr.), FCTI</b>	– 2021
<b>Funsho Olutayo ABIDAKUN, FCTI</b>	– 2021
<b>Zaid ABUBAKAR, (Dr.), FCTI</b>	– 2023
<b>Ruth Abiola ADIMULA, Mrs. (Dr.), FCTI</b>	– 2023
<b>Dame Gladys Olajumoke SIMPLICE, FCTI</b>	– 1996

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Kabir ABBA, FCTI

Rep. of Tertiary Education (Universities)  
Muhammad Akaro MAINOMA, mni, (Prof.), FCTI

Rep. of Tertiary Education (Polytechnics)  
Lawal Adamu BELLO, FCTI

Rep. of Joint Tax Board  
Okon OKON, FCTI

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Fatima Z. HAYATU (Hajia)

Rep. of Federal Ministry of Education  
Adegboye ADEBAYO, FCTI

Rep. of North-East  
Ali Manga BULAMA, FCTI

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<b>David Ajibola OLORUNLEKE, (Chief), FCTI</b>	– 1985 - 1995
<b>James Kayode NAIYEJU, (Dr.), FCTI</b>	– 1995 - 1997
<b>Jacob Babalola OKELE, FCTI (Late)</b>	– 1997 - 1999
<b>Titus Olukayode AIYEWUMI, FCTI</b>	– 1999 - 2001
<b>Adebimpe Atinuke BALOGUN, (Mrs.), FCTI</b>	– 2001 - 2003
<b>Emmanuel Nwafor OSEMENE, FCTI (Late)</b>	– 2003 - 2005
<b>Gabriel Foluso FASOTO, FCTI</b>	– 2005 - 2007
<b>Kamoru Adeleke ADIGUN, FCTI</b>	– 2007 - 2009
<b>Rasaq Adekunle QUADRI, (Prince), FCTI</b>	– 2009 - 2011
<b>John Femi JEGEDE, (Asiwaju), FCTI</b>	– 2011 - 2013
<b>Mark Anthony Chidolue DIKE, (Chief), FCTI</b>	– 2013 - 2015
<b>Olateju Abiola SOMORIN, (Prof.), FCTI</b>	– 2015 - 2017
<b>Cyril Ikemefuna EDE, Chief (Dr.), FCTI</b>	– 2017 - 2019
<b>Gladys Olajumoke SIMPLICE, (Dame), FCTI</b>	– 2019 - 2021
<b>Adesina ADEDAYO, mni, FCTI</b>	– 2021 - 2023

## LEGAL ADVISERS

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Abiodun A. Olatunji, (SAN), ACTI  
Titilola Anthonia Akinlawon, (SAN), FCTI  
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Charles Amajuoritse Ajuyah, (SAN), ACTI  
Abdulmumini Bala Ahmed, (Prof.), ACTI

## Registrar/Chief Executive

Lanre OLASUNKANMI, Ph.D, FCTI

# CITN TOP MANAGEMENT TEAM



**Lanre**  
Olasunkanmi Ph.D, FCTI  
Registrar/Chief Executive



**Afolake**  
Oso (Mrs.), LL.M, LL.B, BL, FCTI  
Deputy Registrar, Technical & Professional Services



**Oyeronke**  
Ojo (Mrs.), MSc., MPA, ACIPM, HRPL  
Director, Corporate & Internal Services



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



**Elizabeth**  
Adebajo (Mrs.), MBA, ACIHRM, MCIA  
Assistant Director, Examination

## HEAD OF DEPARTMENTS

**Mr. Nasir Adegbeniga**, C.ITP, MNCS  
Head, Information & Communication Technology

**Mr. Kola Awoyeriju**, ACTI  
Head, Abuja Liaison Office

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

**Mr. Ajibola Kadiri**  
Head, Internal Audit, Systems & Controls

**Mrs. Patricia Abu**  
Ag. Head, Education

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Head, Corporate Communications

**Mrs. Ndidi Attah**  
Head, Human Resources and Admin

**Mr. Adeyinka Adebayo**  
Head, Students Affairs

**Mr. Robert Aigbodior**  
Head, Marketing & External Relations

**Mr. Ayodeji Adeyemi**, M.Sc., ACIPM  
Head, Research & Professional Standards

**Mrs. Omolola Olatomiwa**, ACIPM  
Membership Co-ordinator

## ORDER OF PROGRAMME

9.00am	Registration
11.00am	a) Procession of the President, Council members, Past Presidents, Dignitaries & Committee Members b) Call to order c) National Anthem & CITN Anthem d) Opening Prayer
11.10a.m	Introduction of all Dignitaries
11.20a.m	Welcome address by the Chairman of Membership & Professional Conduct Committee – Dr. (Mrs)Titilayo Eni-Itan Fowokan, FCTI
11.30a.m	Opening address by the 16 <sup>th</sup> President/Chairman of Council, Mr. Samuel AGBELUYI, FCTI
11.50a.m	a) Introduction and Citation of the Special Guest of Honor, Dr. Akinde Mukail Aremu, ACTI b) Keynote address by the Special Guest of Honor c) Presentation of Plaque to the Special Guest of Honor
12.20p.m	Presentation of Prizes to Best Students
12.50p.m	Address by the Registrar/Chief Executive, Lanre Olasunkanmi, Ph.D, FCTI
1.10p.m	a) Introduction and citation of the 16 <sup>th</sup> President of CITN, Mr. Samuel AGBELUYI, FCTI b) Presentation of Inductee to the President by the Registrar/Chief Executive c) Admission speech by the 16 <sup>th</sup> President of CITN, Mr. Samuel AGBELUYI, FCTI
1.30p.m	Response by a newly inducted Member
1.35p.m	Vote of thanks
1.45p.m	Notices
2.00p.m	a) Closing Prayer b) CITN Anthem & National Anthem c) Recession of CITN President and all other Dignitaries d) Lunch & Collection of Certificates

Master of Ceremony: **Mr. Olusesan Okunade, ACTI**



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## SECRETARY JOINT DISTRICT SOCIETIES COMMITTEE

MR. JONATHAN ERNEST  
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## SPEECH OF THE CHAIRMAN

### PROTOCOLS!

All glory be to God Almighty for the privilege to see another induction in the history of our dear Institute. With a warm heart and in the spirit of the season, we welcome everyone in attendance, both physical and virtual, to this auspicious occasion of the 49th induction ceremony of the Institute, holding today 7th December 2023 at High Point Event Centre, Central Business District, Alausa, Ikeja.

We are delighted to have each one of you here as we embark on this exciting journey of bringing on board new members of the Institute having gone through rigorous pre-induction training programme, while I congratulate those who have successfully passed through our brain-tasking examination process, for scaling through, as we bring you on board and introduce you to the rudiments of being Associate members of the Institute.

CITN's position among the other professional bodies in Nigeria, is driven by her Corporate Vision: "To be one of the foremost professional associations in Africa and beyond." This stands on the Core Values of "Service, Teamwork, Excellence, and Professionalism (STEP)," which are principles you must understand, imbibe, follow, and exhibit as you become members.

This induction is not just a formality; it is the first step towards becoming an integral part of the Institute. The mandate of the Chartered Institute of Taxation of Nigeria as projected in her mission statement is "to raise, maintain and regulate the standard of taxation practice amongst its members as well as to promote professional ethics and efficiency in tax administration and practice." As you become a member, there is high expectation that you will join hands with the leadership to fulfil this mandate in your role as a tax professional either in the industry, tax practice, or tax administration, as a good ambassador of the Institute. To this end, I encourage you to feel inspired, informed, and engaged during this programme, so you can start your new roles with confidence and enthusiasm.

Today, you will have the opportunity to meet your professional colleagues, connect with them, learn about the Institute's culture, understand our mission, and get a glimpse of the incredible opportunities that await you as a member of the Institute. I believe you have gained a lot from your interactions with our seasoned resource persons during the pre-induction training session. As you settle into your new status as an Associate member, we have senior and experienced members of the Institute, who shall be willing to guide you through this journey, connect with you, and ensure that you have a meaningful experience.

Remember, your success is our success, and we are interested in helping you grow both professionally and personally through our Mandatory Professional Training Programmes (MPTP) and other networking events such as the Annual Dinner & Awards, with the one for this year coming up tomorrow, 8th December 2023 together with the Fellowship Conferment Ceremony. So, make the most of this induction programme and endeavour to attend the Annual Dinner to connect with your fellow new members and senior colleagues, to unwind, network and embrace the knowledge, mentoring, and experiences that lie ahead.

Once again, welcome onboard the 2023 membership induction of the Chartered Institute of Taxation of Nigeria. We are excited to have you join the league of tax professionals in Nigeria, and we cannot wait to see the great contributions you will make to our Institute. I look forward to all of us having a bright future together!

As the light rail transit for 49th CITN Induction Ceremony is about to take off from the HPEC Station, Platform CBD, Coach 071 223, position yourself for an exciting journey as we enjoy the ride together.

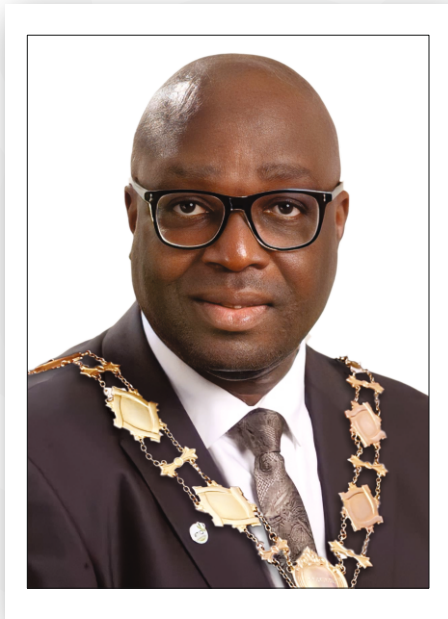
Long live CITN! Long live the Federal Republic of Nigeria!

Thank you.

DR. (MRS) TITILAYO ENI-ITAN FOWOKAN, FCTI  
2023/2024 CHAIRMAN, MEMBERSHIP & PROFESSIONAL  
CONDUCT COMMITTEE



# REMARKS BY THE 16TH CITN PRESIDENT SAMUEL AGBELUYI, FCTI



## Protocol

Distinguished Guest, Ladies and Gentlemen, I stand before you today with a profound sense of happiness and gratitude as we gather for the 49th Induction Ceremony of the Chartered Institute of Taxation of Nigeria (CITN).

1. Let me take a few minutes to acknowledge the presence of the Special Guest of Honour, Dr. Akande Mukail Aremu, ACTI, the Rector, Federal Polytechnic Ilaro for creating time to be part of this remarkable occasion. I also wish to especially welcome and congratulate all our Inductees for this landmark achievement in your professional careers.
2. Ladies and Gentlemen, before delving into the core of today's proceedings, allow me to take advantage of this platform to address our members on the prevailing and crucial issues in Nigeria that significantly impact the

field of taxation. Like most nations of the world, Nigeria stands on the brink of a transformative era, ushered in by the technological revolution that brought with it both challenges and opportunities for taxation and economic development.

3. The digital economy, as we know has grown dramatically, with digital Multinational Enterprises (MNEs) such as Amazon, Facebook, and Google having significant presence in the global digital space. Currently, the digital economy is accounting for between 15 and 20% of Global Gross Domestic Product (GDP). However, tax administrations in Africa including Nigeria remain unclear on the most effective and efficient way to tax the digital economy. Yet the challenges arising from technological advancement and intricate business models continue to mount; thus, increasing the likelihood of tax revenue leakages.
4. As you may all know, there are several international and regional effort that have been made in recent times to address these issues, the most notable being the OECD Two Pillar Solution. While there have been serious engagements between the FIRS and the OECD to modify and consider the applicability of the Two Pillar solution in Nigeria, we as tax professionals must continually support the development and implementation of tax policy options, rules and frameworks that will maximise the benefits of the taxing rule for Nigeria.
5. Distinguished Guests, Ladies and Gentlemen, in recognising the intricate challenges that Nigeria faces in its fiscal and taxation landscape, one cannot overlook the

commendable effort by the current government of Nigeria. The establishment of the Presidential Committee on Fiscal Policy and Tax Reforms reflects a resolute commitment to charting a course for sustainable economic growth through effective and efficient taxation. The outcome of the committee's work if properly implemented holds great potentials for bridging fiscal policy gaps and fortifying the taxation framework in Nigeria. You will all agree with me that the quality of the Quick Win Report of the Committee corroborates this position.

6. In view of the foregoing, the need for highly competent professionals to oversee every facet of the tax system in Nigeria is now more than ever, important. The Federal Government of Nigeria in cognizance of the complex and pivotal role of taxation, established the CITN through an Act of the National Assembly (No.76 of 1992, re-designated as Cap. C10, Laws of the Federation of Nigeria, 2004) and mandated the Institute to regulate the practice of taxation in all its ramifications in the country.
7. I therefore extend our heartfelt congratulations to each one of you who in the next few minutes will become newest members of the CITN. As you join the esteemed ranks of tax professionals within the CITN, it is imperative to understand the expectations set forth by the Council of the Institute.
8. As you progress in your various fields, please do not fall into the trap of complacency. The Institute expects you to hold in high esteem her core values which have been redefined as: Service, Teamwork, Excellence and Professionalism (S.T.E.P). You are also required to project the Institute positively through ethical conduct and by striving for excellence at all times. I beckon you to

strictly adhere to these guidelines and principles in the course of your professional engagements.

9. Additionally, the concept of continuous learning is a priority for every member of this esteemed Institute to ensure that we stay ahead and abreast of emerging trends in taxation. The Institute, including the CITN Tax Academy organises various trainings, conferences, workshops, seminars and specialised training programs to enable our members update themselves on new developments in the tax system.
10. As a check mechanism, the Council of the CITN has in place an Investigating Panel which is empowered by the Charter to investigate cases of professional misconduct as they affect members. Also, the Disciplinary Tribunal is also awake to its function of disciplining any member found wanting. Copies of the CITN Charter which also contains the Membership Rules and Practice Guidelines are always available for all members to serve as a guide.
11. In conclusion, Distinguished ladies and gentlemen, it is my pleasure at this point to invite the Special Guest of Honour, to deliver the Keynote Address and declare the 49th Induction Ceremony Proceedings open.
12. Thank you for your attention and God Bless you.

Samuel Agbeluyi, FCTI  
16th President/Chairman of Council

# SPEECH BY THE REGISTRAR/CHIEF EXECUTIVE

LANRE OLASUNKANMI, Ph.D, FCTI



## PROTOCOLS

The President of our great Institute  
Past Presidents here present  
EXCO members  
Council Members here Present  
Special Guest  
Management Staff and Distinguished ladies and gentlemen

It is with utmost privilege to address you today as we gather to celebrate the Institute's 49th Induction Ceremony for exceptional individuals who have met the standards and fulfilled all the requirements set by the Council of our great Institute and been particularly selected and approved to become members of our Institute.

Today marks the beginning of an extraordinary journey filled with professional, advancement and endless possibilities that are available to you as tax professionals and in the ever-dynamic field of taxation. I, therefore, urge you to oblige me with your time to properly acquaint you with the affairs of the Institute and the perks that are associated with becoming a member.

## ABOUT THE INSTITUTE

The Chartered Institute of Taxation of Nigeria commenced operation on February 4, 1982 as an Association of Tax Administrators and Practitioners. The name of the

Institute was thereafter changed to Nigeria Institute of Taxation, which was formally launched on February 21, 1982 and registered on May 6, 1987 as a Company Limited by Guarantee.

In 1992, the Federal Government of Nigeria granted a Charter to the Institute upon the enactment of the enabling Act No. 76 of 1992 (now Chartered Institute of Taxation of Nigeria Act, CAP C10, Vol.2, Laws of the Federation of Nigeria, 2004). The Institute is responsible for regulating and controlling the taxation 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, among others.

## COUNCIL AND ITS OFFICERS

Section 4 of the Act establishes Council as the governing body of the Institute. It is headed by the President who also serves as the Chairman of Council. Council members are responsible for making and formulating policies for effective administration of the Institute.

## COMMITTEES & FACULTIES

Council constitutes Committees and Faculties with specific Terms of Reference to implement its policy decisions and such Committees/Faculties forward their reports to Council from time to time for consideration and necessary directives. Note that in order to serve in any of the Institute's committees or faculties, you are to apply online via the Institute's website.

The existing Committees and Faculties are:  
Committees

- Executive Committee (EXCO) of Council
- Finance and General Purposes
- Annual Tax Conference

- Lands and Property Development
- CTA Building Project
- Education
- Examination
- Information and Communication Technology (ICT)
- Inter-governmental Relations
- Investigation Panel
- Joint Districts Society
- CITN Cares
- Membership
- Branding, Publicity and Publications
- Editorial Advisory Committee
- Editorial Board, Journal of Taxation and Economic Development
- International Academic Conference Committee
- Social
- Students Affairs and Tertiary Education Relations
- Taxation Standard and Practice Monitoring
- Chambers of Commerce Relationship
- Charter Protection
- International Affiliation and Conference Committee

The Institute also has a Tenders Board, an Editorial Advisory board and a Disciplinary Tribunal.

#### Faculties

- Direct Taxation
- Indirect Taxation
- Extractive Industries Taxation
- International Taxation
- Tax Policy and Administration

#### Code of Ethics

Council has set up machinery (ies) to deal with cases of professional misconduct by any member of the Institute. These are the Investigation Panel and the Disciplinary Tribunal.

The procedure is that any form of misconduct by a member that is likely to damage the reputation of the Institute or the profession shall be referred to the Investigation Panel, which investigates the allegation and if deemed necessary, refer such case to the Disciplinary Tribunal. The duties of the Tribunal and the Investigation Panel are set out on pages 12 to 15 of the Membership Rules and Schedule 2 of the Act.

• However, a member of the Institute may be liable to be removed or suspended from membership by Council if he:

- Violates fundamental rules of the Institute applicable to him, or
- Is convicted of felony or misdemeanour, or
- Is finally declared by a court of competent jurisdiction to have committed a fraud, or
- Had been found guilty of any act of default discreditable to the Institute, or
- Is adjudged bankrupt, or
- Fails to satisfy a judgment debt, or
- Is declared lunatic, or
- Wilfully commits any breach of the regulations of the Institute, or
- Fails to pay any subscription or other sums payable by him to the Institute for 6 months after same shall have become due, or
- Fails to participate in the Mandatory Professional Training Programme of the Institute

### PROFESSIONAL EXAMINATIONS & MEMBERSHIP OF THE INSTITUTE

Membership of the Institute can be attained through writing the Institute's professional examinations or via the direct membership route. Examinations are conducted twice every year in April and October. To be qualified to write the examinations you must be an undergraduate with a minimum of five (5) O'level credits at one (1) sitting or six (6) O' level credits at two (2) sittings. You must also produce evidence of admission into a university or polytechnic. A degree holder or its equivalent in any discipline is also eligible to apply as a student member and is entitled to exemptions depending on qualifications. For more details, visit [www.citn.org/student\\_member](http://www.citn.org/student_member).

### MANDATORY PROFESSIONAL TRAINING PROGRAMME (MPTP) & SEMINAR

Pursuant to its statutory responsibility of educating members on current, trending, and emerging tax issues, it is COMPULSORY for every member of the Institute to adequately participate in the Mandatory Professional Training Programme (MPTP) and other training programmes. This is with a view to sharpening their technical skills and updating their knowledge for the effective discharge of their professional services. Most of the MPTP topics are drafted bearing in mind practical and current issues



within the Nigerian tax system that would be of immense benefit to members.

Credit hours are allocated to members for the MPTP or other programmes attended and a member is required to earn a minimum of 35 credit hours yearly as a prerequisite for retaining the Institute's membership.

It is pertinent to note that strict adherence to the rules of attendance of these programmes is a condition for approving fellowship, issuance of practicing licence by Council as well as the basis upon which members are recommended for professional opportunities. I, therefore, urge our new members to ensure that they earn the mandatory credit hours annually.

The MPTP is organized virtually in nine locations annually namely, Enugu, Lagos, Abuja, Ibadan, Abeokuta, Owerri, Ilorin, Warri, and Makurdi while it is organized physically in nine locations as follows: Kano, Port Harcourt, Kaduna, Uyo, Benin, Yenagoa, Jos, Calabar, and Asaba.

### **ANNUAL TAX CONFERENCE**

The Annual Tax Conference, which is the largest gathering of Tax Professionals in Africa, is organized by the Institute for Tax Professionals, technocrats, and other key stakeholders at home and abroad. The Conference allows members to broaden their knowledge on contemporary and emerging trends in the practice of taxation and to garner the required credit hours.

The 26th edition of the Conference with the theme "Sustainable Tax Culture and Economic Roadmap for Nation Building" will take place on Monday, 13th of May to Friday, 17th of May, 2024 at the International Conference Center, Abuja, Federal Capital Territory I implore you to make the conference your debut conference as new members of our noble Institute your experience aftermath will further encourage you not to miss out on further ATC Conferences and in addition you will have the opportunity gain new insights, network with captains of the Tax Profession and shaping your knowledge further to be able to serve your clients excellently well and promote the image of the Institute. For enquiries on the Conference and registration, please visit

[www.citnevents.org/events](http://www.citnevents.org/events).

### **ANNUAL GENERAL MEETING (AGM)**

AGM is a yearly gathering of members, which is held every first Wednesday of June It allows the leadership of the Institute to give stewardship of activities during the year under review and created platform for members to air their opinions, and critics and recommend to the Council various policies to move the Institute to a greater height. The last edition of the AGM was held on Wednesday, June 7, 2023.

### **INVESTITURE OF THE PRESIDENT OF OUR GREAT INSTITUTE**

The President of our great Institute emerges every two years during the AGM which ushers in a new Executive of the Council (EXCO), for the current EXCO for the 2023-2025 Presidential year, kindly familiarise yourself with the Induction Brochure. The Investiture ceremony of the 16th President was conducted on the 10th, June, 2023 at Lagos Continental Hotel 52A, Kofo Abayomi Street, Victoria Island, Lagos.

### **RESEARCH AND PUBLICATIONS**

It will interest you that our Institute placed the utmost value on research and development, over the years, we have conducted exclusive research on trending areas in Taxation and fiscal development locally and internationally, in addition, through the Institute's tax faculties we have published numerous books, monograph, handbook, conducts technical sessions on the national budget, finance bill and other tax legislations and recommendations in terms of position papers are been submitted from time to time to the relevant stakeholders.

Moreover, Institute also appraises academic research which has been contributing to the body of knowledge and advancing taxation research through the regular publication of Journal of Taxation and Economic Development (JTED), I am glad to inform you that JTED is a high impact Journal and acceptable for promotion in the academic environment because of it rigorous peer-reviewed

procedures. For further information, visit <https://jted.citn.org/>, indexed on <https://econpapers.repec.org/article/risjotaed/> and <https://ideas.repec.org/s/ris/jotaed.html>. I encourage you to send your articles or write-ups to [editor.jtax@citn.org](mailto:editor.jtax@citn.org).

## **DISTRICT SOCIETIES & SOCIETY OF WOMEN IN TAXATION**

The Institute currently has forty-three (43) District Societies each of which serves as a rallying point for members at the grassroots.

The Joint District Societies' Committee supervises all the District Societies. Members can form a District Society in their area if none exists as long as they have enough members and have met the requirements set by Council. It is, however, mandatory for every member to belong to any District Society nearest to his/her operational base. You will receive the District Society application form in the course of this programme, ensure you complete the form, make the necessary payment and submit it to the secretariat. The Society of Women in Taxation (SWIT) was formally inaugurated on the 7th of May 2010 to serve as the umbrella body for female members of the Institute and to meet the yearnings and aspirations of women for recognition as a force to reckon with in the tax profession. It also serves as a forum for the promotion of the socio-economic development of women. All female inductees automatically qualify for membership and should endeavor to participate in the Society's activities.

Please note that your active participation in district societies avails you the opportunity to be appointed in the various Committees of the Institute. More information about the society's activities can be accessed on [switcitn.org.ng](http://switcitn.org.ng).

## **THE INAUGURATION OF THE CITN, UK & DISTRICT SOCIETY**

In our relentless pursuit of expanding our presence worldwide and fostering international collaboration, I am pleased to inform you of the establishment and official registration of the CITN,

UK & District Society under the laws of England. This achievement marks a pivotal milestone in our institute's history and journey toward global recognition and influence in the field of taxation. The Inauguration Ceremony was a grand event that was held on Saturday, 28th October, 2023 at the Dream Centre London G8-G10 Tottenham Town Hall, United Kingdom. It was graced by esteemed tax professionals, renowned experts, and eminent guests. The event served as a platform to celebrate the expansion of our institute's global presence, and foster collaboration, knowledge exchange, and networking among professionals in the field of taxation.

## **INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)**

The Institute has a complete website solution portal that delivers world-class solutions in terms of online real-time application processing, online payment from any location across the globe, students' examination registration, exemption applications and unlimited medium of interaction between members, just to mention a few. As new members, you will receive text messages notifying you of your profile details like your username and password on the web portal. Once received, I enjoin you to log into [www.citn.org](http://www.citn.org) and click on MyCITN to update your profile.

You are encouraged to make your annual subscription and programmes payments online with your Mastercard, Visacard, and Verve Interswitch card. Once payment is made via any of these platforms, member's profile will be automatically updated.

In a bid to serve members of the Institute better and to ensure world-class service delivery, the Institute's website is designed with interactive and intuitive features to access the news and events of the institute, live chat with real-time response to enquiries, search menu, download resources such as newsletters, journals, book of proceedings, communique, annual report, papers presented and other publications.



Please note that CITN's website can be accessed on your android phones and Apple devices.

### **CITN, TAXATION & YOU**

The CITN, Taxation & You Programme is an educative series conducted by the Institute and designed to enhance your understanding of taxation in Nigeria. Through this initiative, experienced tax professionals are invited to engage in discussions about relevant and critical tax matters affecting the nation. The program covers a wide range of topics related to taxation, ensuring that you gain valuable insights into the complexities of the tax landscape. It is an interactive session and members are permitted to participate in order to share ideas and deliberate on matters that will lead to the utmost development of taxation in the country.

### **CUSTOMER SERVICE WEEK**

Customer Service Week is a special time at CITN when we prioritize your needs and focus on ensuring that every interaction with our institute is smooth, efficient, and pleasant. During this week-long event, our dedicated team of professionals works tirelessly to resolve issues, answer queries, and provide assistance, all with the aim of enhancing your experience with CITN.

### **PRACTICE LICENCE ELIGIBILITY**

After your induction today, those willing to venture into tax practice can apply for the practicing license of the Institute. The prerequisite for application is eighteen (18) months of tax working experience pre or post-membership of our great Institute. I will also implore you to familiarize yourself with the Statement of Taxation Standards (STS 1-10) and the Professional Rules and Practice Guidelines (PRPG) as your compass to good conduct in discharging your duties to your clients and for your information, PRPG is set to be reviewed and updated to reflect current trend and happenings in Tax practice that will enhance service delivery and adhere strictly to professional guidelines

Also, in a bid to facilitate networking among holders of the Institute's license and offer real-time assistance on practice issues, a licence whatsapp group has been created. The requirement for joining

is to be up to date with your subscription and practice license renewal fees. To Join the group, please, send an sms to Ayodeji on 08060433463 so that you can be added to the group.

### **BENEVOLENT FUND**

As part of the privileges that members are entitled to, the Institute also has benevolent fund for all its members who are in good financial standing.

### **SUBSCRIPTION**

Payment of subscription is crucial to the smooth running of the activities of the Institute; hence, its importance cannot be over-emphasized. For this reason, I encourage you all to ensure your subscription is promptly paid so that the Institute can serve you better.

Please, note that failure to pay your yearly subscription would not only deny you of the invaluable privileges you will enjoy as members but may also lead to the imposition of sanctions, including if the need arises, delisting of your name from the register of members. As disciplined professional colleagues, I know you will not allow the Institute to go this far in its efforts to support your membership.

It is also important for you to note that your profile has been created and you can make online payments to the Institute through it.

### **IMPLEMENTATION OF E-LEARNING PLATFORM**

The Institute has deployed an e-learning platform for online MPTP, seminars, and credit hours allotment. Credit hours earned by members will be updated from time to time on the platform. This will make it easier to know how many credit hours have been earned each year and aid the process of application for upgrade to fellow and practicing licence. The platform enables members to participate in Mandatory Professional Training Programmes and seminars from anywhere in the world thereby removing the requirement of being physically present for the programmes. It also



includes features for assessment and issuance of certificate of participation.

### **STATEMENTS OF TAXATION STANDARDS**

As part of the mandates of the Institute to standardize taxation practice in Nigeria, the Nigeria Taxation Standard Board (NTSB) was inaugurated on Friday, March 26, 2010 now Taxation Standard and Practice Monitoring Committee with the mandate to, amongst others, ensure standardization of Taxation Practice and Administration in Nigeria by narrowing down areas of differences in the treatment of tax matters. In order to develop enforceable taxation standards for general purposes, as at date, the Committee has published Statements of Taxation Standard 1-10 and gazetted them for use of members and all stakeholders for your copy of the standards, kindly visit the Secretariat stand

### **CITN TAX ACADEMY**

The CITN Tax Academy is a citadel of learning for the education and advancement of taxation, in all its ramifications, in Nigeria. The CITN Tax Academy offers members and non-members the opportunity to become Tax Professionals by offering one or more of its certificate, diploma, and advanced diploma courses (See details in the induction brochure).

Entry qualifications include O'Level Credit passes in subjects including English Language and Mathematics at not more than 2 sittings. Holders of Degrees/HND and Professionals who desire specialized tax knowledge and mature candidates are welcome to apply. Visit [www.taxacademyng.org](http://www.taxacademyng.org) or contact Motunrayo on 08175967276 or [info@taxacademyng.org](mailto:info@taxacademyng.org) for further details.

### **TRIPARTITE MOU BETWEEN CITN, ICAN AND ANAN**

Pursuant to the Tripartite Memorandum of Understanding between the Chartered Institute of Taxation of Nigeria (CITN) Institute of Chartered Accountants of Nigeria (ICAN), and Association of National Accountants of Nigeria (ANAN), ICAN and ANAN Members are entitled to a 50% discount on CITN annual subscription dues and fees for the

annual practicing licence. However, note, that this privilege is only applicable to members who are not in debt to the Institute as payment of subscription is crucial to the smooth running of the activities of the Institute. I, therefore, urge you to ensure your subscriptions are promptly paid in order to partake from this concession.

### **LEGAL PRACTITIONER'S CONVERSION PROGRAMME**

In line with the mission of the Institute to raise the competence of tax professionals in Nigeria through up-to-date tax education, the Institute has introduced The legal practitioners' conversion programme which gives room for legal practitioners to be eligible to join the growing list of professionals on the roll call of the CITN. The second batch of this Programme for the year was held recently from 15th to 17th of November 2023 and it saw to the transitioning of substantial number of lawyers into seasoned Tax Professionals.

### **LAUNCH OF CITN MILLENNIALS**

In a bid to get young members of the Institute involved in its activities, the Institute has launched an initiative to foster interaction and encourage active participation by millennials. A Telegram group has been created for this purpose and if you fall within this category, you will be invited to the group. The Institute will organize events focused on this group and there will be other activities to adequately engage them taking into consideration the fact that they are the future of the Institute and the nation.

### **CONCLUSION**

Information is critical to the effective management of any organization. Stay updated with the activities of the Institute by visiting its website at [www.citn.org](http://www.citn.org) and social media handles. If you wish to contact the Institute, you may send us an email at [citn@citn.org](mailto:citn@citn.org) or call us on 090-8088-8815.

Congratulations, once again, and thank you for listening.

Lanre Olasunkanmi, Ph.D, FCTI  
Registrar/Chief Executive



*Special Guest of Honour*  
**DR. AKINDE MUKAIL  
 AREMU, ACTI**  
*Rector, The Federal polytechnic Ilaro*

PROFILE OF DR. AKINDE, MUKAIL AREMU, FCA, ACTI: 6TH RECTOR, FPI

Dr. Akinde, Mukail Aremu FCA, the 6th Rector of the Federal Polytechnic, Ilaro(FPI). Ogun State is spectacularly resourceful. He is dynamic, amiable, honest, hard-working and reliable. He is indeed an excellent young man that is also reticent, bright and very intelligent. Interestingly, Dr. Akinde is the first indigene of Ilaro, first from the School of Management Studies, the first Chartered Accountant and the first Alumnus to become the Rector of the Federal Polytechnic Ilaro since the establishment of the Polytechnic on July 25, 1979. He was also the first indigene of Ilaro who became the Dean of a School of the same Polytechnic.

He was appointed as the 6th Rector of the Federal Polytechnic. Ilaro Ogun State on September 27, 2022 as endorsed by the immediate former President of Nigeria, His Excellency, President Mohammadu Buhari GCFR. He recently marked his one year in office on September 27, 2023 with a brand-new Satellite Television with state of the heart and modern facilities started by the former Rector, Arc. Aluko, O. O. Ph.D, funded by TETFUND and completed by the 6th Rector of the Polytechnic, Dr. Akinde M. A. FCA

ACTI. The Satellite Television is named Poly TV Ilaro. The Satellite Television is the first in any tertiary institution in Nigeria.

He marked the anniversary with many other phenomenal innovations and developmental projects. He is also the 6th Chairman, ICAN Ilaro and District. He is imbued with divine luck because within a year of his administration, The Federal Polytechnic Ilaro, has produced two (2) Rectors, his childhood friend, Dr. Abiodun Babatunde Oluseye of Mass Communication Department (Rector, Ogun State Gateway ICT Polytechnic) and his friend, Dr. Rasak Akinbo, Ogun State Polytechnic of Health and Allied Sciences.

Dr. Akinde, Mukail (FCA, ACTI) is a male and direct descendant of Olugoke Sewele who is a very courageous, brave hunter and a warrior. He was the first Chief Aguro, Aguro Compund Ilaro who migrated from Oyo, Oyo State. Dr. Akinde came to this world many years ago through a vendor (Late Surakat Akinde) in Aguro, Ilaro. His mum was a petty trader (Late Aroki Akinde) who hailed from Liasu family in Igbesa. The late mum sold fried corns, cooked corns, plantain, banana, kola nut, allegator pepe, bitter kola, groundnuts and wall nut among

others at Igbo Aje Market, Ilaro. He is a mixed blood across Ogun West, his grandmother, Late Mrs. Bolajoko Akinde (Ajibose Eniyan Iose mo Family) hailed from Ilesì Ruling House, Ota Ogun State. As a toddler, he grew up assisting his late dad to sell newspapers across nooks and crannies of Ilaro as well as the Federal Polytechnic, where he eventually became the Rector.

Dr. Akinde came from an extremely poor background. He never allowed the abject poverty to be an obstacle. Thus, he was always determined, focused and ready to do any legal menial jobs to support his education in order to reach the height of his career as a seasoned and an expert in Finance and Financial Statement Analyses. He is a financial guru with exemplary academic track records, continuously searched for knowledge and professional developments. In fact, after his ND Accountancy in 1991-1992, in the Federal Polytechnic Ilaro, he did his one year industrial attachment as a bus conductor plying Cele-Express to Okota-Isolo-Ikotun-Egbe-Iyana- Ipaja in Lagos State. As a bus-conductor in Lagos, he saved the money plus the little he received from his parents to sponsor his HND Accountancy at the Federal Polytechnic Ilaro. Consequently, from childhood, he worked to support his education up to the time he obtained Ph.D in Finance at unarguably the best Private University in Nigeria, Covenant University, Ota.

He attended the following schools:

- Nawar U'Deen Primary School (School Leaving Certificate);
- Oronna High School, Ilaro (WASC/GCE);
- The Federal Polytechnic, Ilaro (ND/HND Accountancy);
- Olabisi Onabanjo University, Ago-Iwoye (B.Sc., Economics);
- University of Ibadan (M.Sc, Economics);
- University of Lagos (M.Sc, Finance); and
- Covenant University, Ota, (Ph.D Finance).

He has the following professional qualifications to his credit:

- Registered Professional Financial Reporting Council (FRC) in Nigeria;
- Fellow, Institute of Chartered Accountants of Nigeria;
- Associate Member, Chartered Institute of Taxation of Nigeria; and
- Member, Nigeria Economics Society (NES).

Dr Akinde has attended several trainings on

Computer Application and Appreciation including SAGE, Quickbook, Peachtree Software, Advanced Excel, ICT Equipment and Audio-Visual Aids to mention but a few. He is proficient in the usage of application packages.

He started his career as a young Clerical Officer (Accounts) in the Bursary Department of the Federal Polytechnic, Ilaro from 1987-1989 when he resigned to study ND Accountancy because he was unable to secure a study leave with pay from the Polytechnic. Through a "divine intervention", he was re-employed as a Higher Instructor on February 11, 1999 and he rose through all ranks to become a Chief Lecturer in a record time of 17 years on January 1, 2016. He had previously served as the Financial Secretary of ASUP and President of ASFEPIL CICS limited for over 5 years where he set the accounting system and computerised it. Till-date, the foundation he laid is still being enjoyed by the Polytechnic Community.

After serving as the Project Coordinator several years in Accountancy, he was appointed as the Pioneer HOD Taxation in August 2015 up to 2017 when he became the youngest Dean of the largest School on campus, School of Management Studies (SMS) on January 1, 2018-December 31, 2019. He was re-elected as the Dean (SMS) for another three (3) years from January 1, 2020, a position he held till he became the Rector of the best Polytechnic in Nigeria on September 27, 2022.

Dr. Akinde has over 30 honours and awards, published over 40 International and National Journals, some of which are in Q2 Scopus Journals, 42 International and National Journals and 16 text books. He wrote several Study Packs in Financial Accounting for the Institute of Chartered Accountants of Nigeria (ICAN) and Economics for the Chartered Institute of Taxation in Nigeria (CITN). He has attended over 15 International and Local workshops. He has chaired 38 important Committees as well as membership of 40 Committees of the Polytechnic. He is reviewer and editor of over 20 journals. He has participated as a resource person for the National Board of Technical Education (NBTE). He was an associate lecturer at the Lagos State University (Ogba, Agege, Anthony, Oyingbo, Ikoyi, Ambrose Alli University, Satellite campuses of many Nigerian Universities) and Lagos State Polytechnic (Ota, Alagbado and Ikeja campuses).



He was a Consultant to Gateway ICT Sapade in the recent appointment of the Rector of the Polytechnic in September, 2023. Dr. Akinde Mukail FCA had served in many important ICAN Committees. These include Professional Examination Committee, Membership and Development Committee, Strategic and Policy Committee, MCATI Team to Yaba College of Technology and Pan Africa University at Lekki among other notable Committees. He was a key player in the formation of ICAN Ilaro and District. Consequently, He was the Pioneer Technical Secretary of the District. He later served as the General Secretary and he was the immediate Vice Chairman, the position he held until he was elected as the 6th Chairman of the District.

He is a community person. Thus, the Paramount Ruler appointed him as the Secretary, Ilaro Development Council and Protocol Officer, Oronna Day Central Planning Committee for many years. As a young boy, young Mukail derived joy in riding bicycle to sell newspapers in Ilaro and its environs early in the morning before going to school. This was as a result of the fact that his late father was a Newspapers' Vendor as said earlier. Hence, he was nick-named "CONCORD". He was also a great Disco Dancer where he participated in various dancing competitions in various parts of the state. During the days of disco dancing (break dancing, electric move, jack-knife, summersaulting). He represented Ogun State in Coca-cola, Omo and Asoju Oba among others competitions such in Table Tennis where he used to be a Champion. He also played draught very well.

What a divine coincidence! It is inspiring and noteworthy that Dr. Akinde is the 6th Rector of the Polytechnic as well as the 6th Chairman of the District. This is indeed divine, metaphysical and transcendental. It is beyond human imagination. The time will never be enough to give a helicopter review of the 52- page Curriculum Vitae of Dr. Akinde. He is suave, shrewd, compassionate, exemplary, visionary, committed, always loyal to constituted authority and dutiful everywhere he had served and serving the Polytechnic and the Community. He is a workaholic.

As the Pioneer HOD of Taxation department, Dean, School of Management Studies and as the 6th Rector of the Polytechnic, he is a trailblazer, he has so far introduced numerous innovations beneficial to the Polytechnic and the Community. Dr. Akinde is happily married to Tpl.(Princess) Adenike Sherifat Akinde, Nee Adelu and Ogunsanya (an alumnus of the Urban and Regional Planning Department of the Federal Polytechnic Ilaro) who hailed from Ofin, Olaniyonu Compound, Lagos Island.

The union is blessed with lovely children.

# APRIL 2023

## PROFESSIONAL EXAMINATION AWARD WINNERS

### Best Student in Principles of Taxation

**Donor:** Mr. Foluso Fasoto, FCTI

**Winner:** Echegwisi Nnamdi Felix (PFS-28236)

### Best Student in Business Law

**Donor:** Prof Olateju Somorin, FCTI

**Winner:** Echegwisi Nnamdi Felix (PFS-28236)

### Best Student in Financial Reporting

**Donor:** Late Emmanuel Osemene, FCTI

**Winner:** Mohammed Suleiman Usman (PFS-25487)

### Best Student in Income Taxation

**Donor:** Mr Osy Chuke, FCTI

**Winner:** Mohammed Suleiman Usman (PFS-25487)

### Best Student in Indirect Taxation

**Donor:** Chief Cyril Ikemefuna, FCTI

**Winner:** Mohammed Suleiman Usman (PFS-25487)

### Best Student in Governance, Risks & Ethics

**Donor:** Prof Godwin Oyedokun, FCTI

**Winner:** Mohammed Suleiman Usman (PFS-25487)

### Best Student in Tax Audit & Investigation

**Donor:** Maj Gen (Rtd) Daniel Bako, FCTI

**Winner:** Audu Janet (PFS-27558)

### Best Female Student in International Taxation

**Donor:** Dr Titilayo Eni-Itan Fowokan, FCTI

**Winner:** Obagbemileke Olamide Janet (PFS-27097)

### Best Student in Financial Tax Analysis

**Donor:** Rev. Benjamin Omonayajo, FCTI

**Winner:** Ogunsola Olawale Oluwakayode (PFS-27559)

### Best Student in Income Tax for Specialized Business

**Donor:** Alhaji Ayodele Adigun, FCTI

**Winner:** Mohammed Amina Sarah (PFS-25967)

### Best Student in International Taxation

**Donor:** Chief Ayodele Otitoju, FCTI

**Winner:** Yahaya Abdulmalik (PFS-25253)

### Best Graduating Female Student

**Donor:** Prince Razaq Kunle Quadri, FCTI

**Winner:** Ukpong Ann Johnny (PFS-24771)

### Overall Best Student

**Donor:** Association of Professional Bodies of Nigeria (APBN)

**Winner:** Ogunsola Olawale Oluwakayode (PFS-27559)

### Overall Best Student

**Donor:** Chief David Ajibola Olorunleke, FCTI

**Winner:** Ogunsola Olawale Oluwakayode (PFS-27559)



# Congratulations to the

## Award Winners in the April 2023 Professional Examination



**OGUNSOLA**  
Olawale Oluwakayode

**Awards:**  
Overall Best Student and  
Best Student in Financial Tax Analysis



**UKPONG**  
Ann Johnny

**Award:**  
Best Graduating Female  
Student



**MOHAMMED**  
Amina Sarah

**Award:**  
Best Student in Income Tax  
for Specialized Business



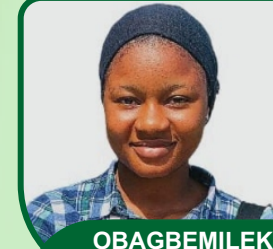
**NNAMDI**  
Echegwisi

**Awards:**  
Best Student in Business Law,  
Best Student in Principles of Taxation



**AUDU**  
Janet

**Award:**  
Best Student in Tax Audit  
and Investigation



**OBAGBEMILEKE**  
Olamide Janet

**Award:**  
Best Female Student in  
International Taxation



**SULEIMAN**  
Mohammed Usman

**Awards:**

- Best Student in Financial Reporting
- Best Student in Income Taxation
- Best Student in Indirect Taxation
- Best Student in Governance, Risks & Ethics

# Congratulations

You came and you fought, climbing very great mountains, going through darkest abyss and yet conquering gallantly – Congratulations!!!  
We will extol Thee, Our God and King, and Bless thy Name Forever and ever!!!!

Hearty Congratulations from the entire **AWE, OGUNKOLADE** and **FATILEWA's Families**.

The family appreciates the Past & Present Board of Governors, Past & Present Principals, Vice Principals and the entire Staff of Methodist Girls' High School, Yaba and the President and members of Girls Brigade Nigeria.

We also appreciate the Management and Staff of Bradley Professional Services and Ajayi Sunday Ayo & Co for their contributions towards this Great Achievement.

Great is the LORD, and Greatly to be Praised!!!!

Congratulations again on your new laudable Achievement!!!!!!

**Signed:**

Engr. Samuel A. Awe & my loving Children



**GRACE OLAITAN  
OGUNKOLADE AWE (ACA)**



# Congratulations



Mummy,

On this unique occasion of your induction as an Associate member of the Chartered Institute of Taxation of Nigeria, (CITN) we, your family members exuberantly congratulate you on scoring yet another milestone on your professional journey to the top. This is another shining plume on your already cluttered feather of achievements. With ICAN fellowship, and this now, you complete the cycle professionally.

As a professor of accounting, you have already conquered the academic world. When all is counted, mummy ma, you are on a roll.

Go mummy, Go.

We love you and pray that the good Lord grants you good health, long life and peace of mind at home and at work as you continue to make us proud and shatter the glass ceiling. We are very proud of you.

Your family,

**Obioma, Ozioma, Adaobi, Karachi,  
Chigozie, Ogechi and Ugochukwu**

## CITN e-Operations: ANY ISSUES? DO IT YOURSELF ([www.citn.org](http://www.citn.org))

### HOW TO LOGIN AND UPDATE PROFILE.

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to "member login"
- \* Log in with username/membership no/e-mail address and password.
- \* Click on my "profile"
- \* Click on "edit profile".

NB: KINDLY CLICK ON "SAVE CHANGES AFTER EDITING".

### RESET OF PASSWORD.

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to member login
- \* Log in with username/membership no/e-mail

address

- \* Click on "Forgot password", you will prompted to type in your e-mail address
- \* Type in your e-mail address and click "send confirmation".
- \* Go to your e-mail (inbox or spam) to reset your password.

### CHECK YOUR SUBSCRIPTION OUTSTANDING IN YOUR PROFILE

- \* Log on to [www.citn.org](http://www.citn.org)
  - \* Go to "member login"
  - \* Log in with username/membership no/e-mail address and password.
  - \* Click on "RENEW" button to generate your bill
- N.B: If RENEW not available, it means your are up to date with your subscription.

### SUBSCRIPTION PAYMENT.

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to "member login"
- \* Log in with username/membership no/e-mail address and password.
- \* Click on "RENEW" button to generate your bill
- \* Click on "Proceed to Payment" to generate your reference code.
- \* Pay online via Globalpay OR pay to the Institutes' First Bank Account - 2011351834 and scan your teller with the reference code to [finance@citn.org](mailto:finance@citn.org).

### HOW TO APPROVE APPLICATION AS A REFEREE

- \* Go to "member login"
- \* Log in with username/membership no/e-mail address and password.
- \* Click on "MyNotifications"
- \* Click on "Approve Request" and approve

### FELLOW APPLICATION.

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to "member login"
- \* Log in with username/membership no/e-mail address and password.
- \* Click on "My membership" on your profile
- \* Click on "apply for fellow" on the right hand side, fill the form and download the "District Form". NB: The District form must be completed and signed by the Institutes' District Chairman and be scanned into your profile.
- \* Click on Proceed to Payment to generate your reference code.
- \* Pay online via Globalpay OR pay to the Institutes' UBA Bank Account - 1005809652 and scan your teller with the reference code to [membership@citn.org](mailto:membership@citn.org).

### INDUCTION APPLICATION FOR GRADUATE STUDENTS.

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to member login
- \* Log in with username/membership no/e-mail address and password.
- \* Click on "My membership" on your profile
- \* Click on "apply for induction" on the right hand side and fill the form
- \* Click on Proceed to Payment to generate your reference code.
- \* Proceed to pay online via Globalpay OR pay to the Institutes' UBA Bank Account - 1005809652 and scan your teller to [membership@citn.org](mailto:membership@citn.org).

### INDUCTION APPLICATION FOR DIRECT MEMBER APPLICANTS.

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to member login



## CITN e-Operations: ANY ISSUES? DO IT YOURSELF ([www.citn.org](http://www.citn.org))

- \* Log in with username/membership no/e-mail address and password.
- \* Click on Proceed to Payment to generate your reference code.
- \* Proceed to pay online via Globalpay OR pay to the Institutes' UBA Bank Account - 1005809652 and scan your teller to [membership@citn.org](mailto:membership@citn.org).

### PRACTISING LICENSE APPLICATION.

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to member login
- \* Log in with username/membership no/e-mail address and password.
- \* Click on "My membership" on your profile
- \* Click on "apply for practicing license" on the right hand side, fill the form and download the "District Form". NB: The District form must be completed and signed by the Institutes' District Chairman and be scanned into your profile.
- \* Click on Proceed to Payment to generate your reference code.
- \* Pay online via Globalpay OR pay to the Institutes' UBA Bank Account - 1005809652 and scan your teller with the reference code to [finance@citn.org](mailto:finance@citn.org).

### STUDENT'S EXAMINATION APPLICATION.

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to member login
- \* Log in with username/membership no/e-mail address and password.
- \* Click on "My membership" on your profile
- \* Click on "apply for examination" on the right hand side and fill the form
- \* Click on Proceed to Payment to generate your reference code.
- \* Pay online via Globalpay OR pay to the Institutes' Zenith Bank Account - 1010147149 and scan your teller with the reference code to [finance@citn.org](mailto:finance@citn.org).

### HOW TO VIEW PAYMENT HISTORY

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to member login
- \* Log in with username/membership no/e-mail address and password.

- \* Click on MyCITN
- \* Click on "MyMembership"
- \* From the right hand side of the page, click on "view payment history"

### CHECKING OF STUDENT'S RESULT.

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Go to member login
- \* Log in with username/membership no/e-mail address and password.
- \* Click on "My profile"
- \* Click on "check exam"
- \* Click on "select diet"
- \* Click on "proceed to check result"

### HOW TO REGISTER AS A STUDENT AND DIRECT MEMBERSHIP

- \* Log on to [www.citn.org](http://www.citn.org)
- \* Click on Join CITN from the website
- \* For student, click on become a professional student
- \* For direct member applicants, click on apply for direct membership
- \* Fill up the online form
- \* Ensure that all document uploaded are certified by a financial member of the Institute
- \* Ensure that your signature and passport photograph are uploaded appropriately
- \* On completion of the form, click on "Proceed to Payment" to generate your reference code.
- \* Pay online via Globalpay or pay to the Institutes' First Bank Account - 2011351834 and scan your teller with the reference code to [finance@citn.org](mailto:finance@citn.org).
- \* An email for activation of account will be sent to you. Please check inbox or spam mail
- \* Wait for another mail for approval/decline of your registration.

### HOW TO UPLOAD SIGNATURE IN PROFILE

- \* Scan your signature on a clear paper
- \* Login to your profile page
- \* Click on my CITN
- \* Click on my membership
- \* Click on "Upload Certifiable Document and"
- \* Upload your Jpg Signature
- \* Save



# LIST OF TERTIARY INSTITUTIONS OFFERING TAXATION AS PROGRAMME

S/N	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	Gateway Polytechnic, Sapade	ND
9.	Nasarawa State University, Lafia	BSc
10.	University of Benin, Edo State	B.SC/MSc
11.	Caleb University	BSc/MBA
12.	Usman Danfodio Univeristy, Sokoto	BSc
13.	University of Uyo, 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 Uni. Mubi	B.Sc & Masters in Taxation & Rev Administration
18.	Federal University, Dutse	BSc
19.	Benue State University	BSc
20.	Federal Polytechnic Ado-Ekiti	ND
21.	Lagos State University of Science and Technology	BSc
22.	ANAN University	MSc Taxation & Fiscal Policy
23	Federal Polytechnic Ede	ND
24	College of Education, Port Harcourt	NCE
25	Gateway ICT Polytechnic, Saapade	ND
26	University of Lagos, Akoka	BSc
27	Rufus Giwa Polytechnic, Ondo	ND
28	College of Education, Port Harcourt	NCE
29	Yusuf Maitama Sule University	BSc
30	Lagos State University Ojo	B.sc
31	University of Lagos	B.sc

### 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 Aloomu 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	Rivers State University	Unit course

# LIST OF INDUCTEES

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
1	LEVI CHRISTIAN AKUROKEOKIYA	AARON	27264
2	CHARLES AMEN	ABAH	27265
3	MATHIAS OKANYI	ABAH	27266
4	TAOFIK OLADELE	ABASS	27267
5	TOLULOPE NGOZI	ABAYOMI	27268
6	AMEZE OMOYEMWEN	ABBE	27269
7	IBRAHIM AJAO	ABDUL-LATEEF	27270
8	ISHAKA	ABDULAZEEZ	27271
9	NAZIF	ABDULAZEEZ	27272
10	HAUWAKULU JOY	ABDULAZIZ	27273
11	UBALE	ABDULKADIR	27274
12	UMAR	ABDULKADIR	27275
13	AUWALU MUHAMMAD	ABDULLAHI	27276
14	MOHAMMED MOHAMMED	ABDULLAHI	27277
15	MOHAMMED NAMI	ABDULLAHI	27278
16	MURTALA KABIR	ABDULLAHI	27279
17	SAKARIYAH TUNDE	ABDULRAHEEM	27280
18	SHUAIBU DUNA	ABDULSALAM	27281
19	YESIRAT ATINUKE	ABDUSSALAM	27282
20	ADEWALE OLUSOLA	ABE	27283
21	BASHIR MUHAMMAD	ABE	27284
22	NGOZI CONSTANCE	ABIALA	27285
23	ELIZABETH OLAYEMISI	ABIODUN	27286
24	PHILIP ADELEKE	ABIOLA	27287
25	OLOWOFELA ISMAIL	ABIRU	27288
26	ROSELINE	ABODE	27289
27	JONATHAN NNADOZIE FRIDAY	ABORO	27290
28	BABATUNDE BURAIMOH	ABRAHAM	27291
29	KAYEN PAMELA	ABU	27292
30	BAKURA ABUBAKAR	ABUBAKAR	27293
31	FATIMA	ABUBAKAR	27294
32	ILIASU	ABUBAKAR	27295
33	ISMAIL	ABUBAKAR	27296
34	ISMAIL BAFFA	ABUBAKAR	27297
35	KABIR	ABUBAKAR	27298
36	MUHAMMED SANMI	ABUBAKAR	27299
37	RAHIMAT	ABUBAKAR	27300
38	SIRAJU	ABUBAKAR	27301
39	SULEIMAN	ABUBAKAR	27302
40	VIVIAN ADE	ABUO	27303
41	GODSPOWER EFE	ADAGHE	27304
42	MUHAMMED LAWAL	ADAGU	27305
43	ABDULRAHMAN	ADAMU	27306
44	HARUNA	ADAMU	27307
45	USMAN GACHI	ADAMU	27308
46	SMART PETER	ADARIGHOFUA	27309

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
47	OJO	ADEBAYO	27310
48	OLALEKAN OLASUNKANMI	ADEBAYO	27311
49	DAVID KOLAWOLE	ADEBOYE	27312
50	ADEBISI MOSES	ADEDIJI	27313
51	KEHINDE ISREAL	ADEDOYIN	27314
52	TAIWO DAVID	ADEDOYIN	27315
53	ADETOPE EMMANUEL	ADEFOLAJU	27316
54	IBRAHEEM ADEWOLE	ADEGBOKIKI	27317
55	OLAYINKA DEBORAH	ADEGOKE	27318
56	OMOTAYO ADEBOWALE	ADEIGA	27319
57	MUTIU ADEBUKOLA	ADEJUMOBI	27320
58	AYOBOLAGBE MARIA	ADEJUYIGBE	27321
59	KAMOLIDEEN OLASUNKANMI	ADEKEYE	27322
60	ADEBAYO JOSEPH	ADEKUNLE	27323
61	ADEBAYO SHORETIRE	ADEKUNLE	27324
62	SARAF ADESHINA	ADEKUNLE	27325
63	OLUSHOLA SUNDAY	ADELABU	27326
64	RAZAQ ADEKUNLE	ADELAJA	27327
65	REMILEKUN LABAKE	ADELAJA	27328
66	ADEWUMI AUSTIN	ADELEKE	27329
67	ABIODUN OKIKIOLA	ADELUOLA	27330
68	VINCENT RANAMI	ADEME	27331
69	SHERIFAT ABIOLA	ADEMOYE	27332
70	KAZEEM ADEWALE	ADENEKAN	27333
71	OLORUNLONI OLAITAN	ADENEKAN	27334
72	AFOLAKE ESTHER	ADENIYI	27335
73	LATEEF TEMITOPE	ADENIYI	27336
74	SUNDAY ADEWUMI	ADENIYI	27337
75	YOMI VICTOR	ADENSON	27338
76	OLUWATOSIN OMONIGHO	ADENUGBA	27339
77	ADEDAYO OLUGBENGA	ADEOSUN	27340
78	ADESHINA SUNDAY	ADEOYE	27341
79	OPELUWA MATHEW	ADEOYE	27342
80	YEKEEN TOYIN - AHMED	ADEPOJU	27343
81	KAZEEM ADEOLA	ADESEKOLA	27344
82	BABATUNDE ADEYEMI	ADESOLA	27345
83	OLUWAKEMI TEMITOPE	ADESOLA	27346
84	ISAAC ADEYINKA	ADESOPU	27347
85	TIMOTHY GBENGA	ADEWALE	27348
86	ADEKUNLE AYODEJI	ADEWUMI	27349
87	OLUWATOYIN ADEJOKE	ADEWUMI	27350
88	ADEWOLE ADEYINKA	ADEWUYI	27351
89	SEHU ADENIRAN	ADEYANJU	27352
90	AYODELE	ADEYEMI	27353
91	MUYIWA ADEBAYO	ADEYEMO	27354
92	ADENIJI ABIODUN	ADEYENI	27355
93	AYODEJI MOSES	ADEYI	27356



# LIST OF INDUCTEES

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
94	MATTHEW NNAEMEKA	ADIBE	27357
95	JULIET GOSI	ADICHE	27358
96	DORIS AKUDO	ADIEME	27359
97	ADAEZE MARYROSE	ADINGWU	27360
98	AZEEZ AYINLA	ADISA	27361
99	OLAKUNLE KAZEEM	ADISA	27362
100	BASHIR ABDULLAHI	ADO	27363
101	UDUKHOKHAI KELVIN	ADOLOR	27364
102	JUSTINA OJOCHIDE	ADOWN	27365
103	STEPHEN ESHIOGIEMAGBOR	AFEMIKHE	27366
104	OGHENETEGA OLUWAYEMISI	AFOLABI	27367
105	OMONIWA IDOWU	AFOLABI	27368
106	SULAIMAN ADEMOLA	AFOLABI	27369
107	MARGARET ORUNIMIGHA	AGADAH	27370
108	ISHMAEL SHANGEVZUA	AGAN	27371
109	JULIET TOYIN	AGBADUN	27372
110	FREDICK	AGBEJE	27373
111	MICHAEL BENEDICT	AGBO	27374
112	NWAAMAKA GLADYS	AGBOKHAODE	27375
113	KUDIRAT AKANKE	AGBOOLA	27376
114	PETER AKAKABOTA	AGBORO	27377
115	BRUTUS FUNPERELAYEFA	AGUA	27378
116	NNEOMA AGNES	AGULANNA	27379
117	MIEBI	AGUMA	27380
118	IDRIS ADEDAPO	AGUNBIADE	27381
119	OSHIORIAMHE	AGUNU	27382
120	LYDIA ABARE	AGWAM	27383
121	PASCHAL OKWUCHUKWU	AGWARA	27384
122	ALFA BABA	AHMED	27385
123	AUWAL DIGIL	AHMED	27386
124	IBRAHIM BOLAJI	AHMED	27387
125	SULE ALHAJI	AHMED	27388
126	IRIEMI HARRY	AHONSI	27389
127	ADEDEJI FESTUS	AIYEDUN	27390
128	ESTHER TITILAYO	AIYETAN	27391
129	TAOFIK	AJADI	27392
130	ABIODUN LUKMAN	AJALA	27393
131	ADEDAYO MAJEKODUNMI	AJALA	27394
132	ABDULMUMEEN ADEPOJU	AJAO	27395
133	FOLORUNSO MUNIRUDEEN	AJAYI	27396
134	HARUNA GBEMENU	AJAYI	27397
135	IBUKUN	AJAYI	27398
136	ISAIAH OLUWASEUN	AJAYI	27399
137	MATTHEW OLUWOLE	AJAYI	27400
138	OMETERE IRENE	AJAYI	27401
139	SAMUEL ADESHINA	AJAYI	27402
140	OLATUNDE SUNDAY	AJENIFUJA	27403

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
141	SADIQ OLAYINKA	AJETUNMOBI	27404
142	JOHNSON MAKANJU	AJEWOLE	27405
143	ZAINAB OLUMOH	AJIA	27406
144	ONYEMAECHI CLETUS	AJIBO	27407
145	ISAAC OLUSHOLA	AJIBOLA	27408
146	OLUWADOLAPO OLUFUNKE	AJILA	27409
147	HAKHEEM OLUGBENGA	AJISEBUTU	27410
148	COMFORT PRECIOUS	AKAACHIA	27411
149	CHISOM IHUAKU	AKAKURU	27412
150	ABIODUN	AKANBI	27413
151	GANIYU ADEBAYO	AKANBI	27414
152	CHITURU JUSTICE	AKANDU	27415
153	KHADEEJAT MOJISOLA	AKANNI-ALLIMI	27416
154	OLUWAFEMI AKOLAWOLE	AKEJU	27417
155	PATRICIA ADENIKE	AKHIGBE	27418
156	INNOCENT MIEDEGHA	AKIA	27419
157	BABATUNDE PETER	AKIN-MOSES	27420
158	GBENGA OLAREWAJU	AKINBOBOYE	27421
159	OLANIPOSI EUNICE	AKINBOBOYE	27422
160	MAYOWA HANNAH	AKINFEMIDE	27423
161	OLATUNJI AKEEM	AKINGBADE	27424
162	BABATUNDE SAMUEL	AKINLABI	27425
163	AYODELE ADEBAYO	AKINNAGBE	27426
164	ADEDEJI ARTHUR	AKINOLA	27427
165	OLABANJI EKUNDAYO	AKINOLA	27428
166	BABATUNDE	AKINOSO	27429
167	FEMI HARRY	AKINSOLA	27430
168	ABIMBOLA SEKINAT	AKINTUNDE	27431
169	OLUWAFEMI AKINBAYO	AKINWANDE	27432
170	EMMANUEL	AKINYEMI	27433
171	HASSAN TAIWO	AKINYEMI	27434
172	QUEEN JOSEPH	AKPA	27435
173	EFFIONG IDONGESIT	AKPAN	27436
174	OLUWATOSIN GLORIA	AKPAN	27437
175	THERESA EFFIONG	AKPAN	27438
176	NSIKANABASI ESSIEN	AKPANESSIEN	27439
177	SARAH EBIMONE	AKPE	27440
178	EGRA OKIOTOR	AKPOFURE	27441
179	KIRIKARIYE	AKPOTUNIMIBOFA	27442
180	ADAEZE VICTORY	AKUEGBU	27443
181	CHINENYE PATIENCE	ALAETO	27444
182	SAMSON ADENIYI	ALAGBE	27445
183	TOYIN SUSAN	ALAHERIN	27446
184	OLAITAN SAMUEL	ALAKE	27447
185	ESLA MAXWELL	ALAKU	27448
186	BABATUNDE RAHMOM	ALAO	27449
187	UGBE PATRICK	ALASHA	27450

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S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
188	MUKAILA	ALASI	27451
189	NNAEDOZIE NDUBUISI	ALATTA	27452
190	JOSEPH OLAWALE	ALAYANDE	27453
191	MARIAM OLAIDE	ALAYO	27454
192	OLUBUKOLADE COMFORT	ALEGE	27455
193	MOHAMMED GETTADO	ALIYU	27456
194	MUSA OMUWA	ALIYU	27457
195	NAFISATU YUSUF	ALIYU	27458
196	USMAN MUSTAPHA	ALIYU	27459
197	YUSUF ISMAIL	ALIYU	27460
198	JACK MUTANDA	ALLAHYAYI	27461
199	DONATUS	ALO	27462
200	OMOLARA SIMBIAT	ALOGBA	27463
201	CEETA NWADINMA	ALOZIE	27464
202	EMAMUZO JENNIFER	AMAGADA	27465
203	JACK NNANNA	AMAH	27466
204	VICTORIA OLUCHI	AMALA	27467
205	MAIMUNAT OLAJUMOKE	AMASA	27468
206	ABIODUN KABIRU	AMBALI	27469
207	JOSEPH	AMEDU	27470
208	FATIMAH ABDULKADIR	AMIDU	27471
209	NAFISAT	AMIN-AHMED	27472
210	BAFFA TIJJANI	AMINU	27473
211	JULIANA	AMOS	27474
212	IBRAHIM ADEGBOLA	AMOSUN	27475
213	OLUWAFUNMILOLA ELIZABETH	AMUNEKE	27476
214	ADENIYI IBRAHIM	ANDU	27477
215	PRISCA IJEOMA	ANEKE	27478
216	OLISA	ANEKWE	27479
217	SEIYEFA JOHN	ANGAYE	27480
218	MAKAI JOSHUA	ANGYU	27481
219	NKANGA IMEH	ANIEBIETABASI	27482
220	UWEM PHILIP	ANIEFIOK	27483
221	ADENIKE OLUWAYEMISI	ANIEMEKE	27484
222	CHINENYE	ANIGBORO	27485
223	SHAKIRU OLAONIKEKUN	ANIMASHAUN	27486
224	OJO RICHARD	ANJORIN	27487
225	ADEDYOIN	ANTHONY	27488
226	CHIZOMA THERESA	ANUMUDU	27489
227	MARGARET NNOKE	ANYAH	27490
228	KUBIAT OKON	ANYANG	27491
229	EBISIDOR	APPIAH	27492
230	ISRAEL OYEINKEMIEBI	APREALA	27493
231	SOJI JESSE	AREMU	27494
232	NOHEEM ADISA	ARILESHERE	27495
233	TAIWO ADEWALE	ARO	27496
234	MOSES ENEMONA	AROME	27497

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
235	OLUBUNMI DORCAS	AROWOSAYE	27498
236	AYUBA IBRAHIM	ARUWA	27499
237	FATIMA YAHAYA	ARUWA	27500
238	VICTOR EGHOSA	ASEMOTA	27501
239	NZE KINGSLEY	ASHIBOGWU	27502
240	MARGARET OMOTAYO	ASHIMOLOWO	27503
241	NGOZI FRANCISCA	ASHINZE	27504
242	HAKEEM OLAWALE	ASIRU	27505
243	BAMIDELE	ASORONA	27506
244	MICHEAL OLUADE	ATAKITI	27507
245	BOLAKALE SULYMAN	ATANDA	27508
246	MOLOLUWA ARAMIDE	ATIBA	27509
247	ISRAEL WALE	ATOYEBI	27510
248	MOHAMMED MUSA	ATTA	27511
249	SYLVESTER EFFIONG	ATTAH	27512
250	EBET GUJJA	ATTOM	27513
251	MOHAMMED	AUDU	27514
252	SAMUEL VERLUMUN	AUDU	27515
253	SOLOMON KIGBU	AUDU	27516
254	PASCALE EGILEONISOYA	AUGUSTINE-DESI	27517
255	IBRAHIM	AUWAL	27518
256	EYINANABOEMI MATTHEW	AVI	27519
257	UTITOFON ANIETIE	AWAK	27520
258	BUNMI RACHEAL	AWE	27521
259	KAYODE	AWE	27522
260	OLALEKAN OLASOJI	AWOFISAYO	27523
261	TAIWO OLADAYO	AWOFISAYO	27524
262	OLUFUNMILOLA MODUPE	AWONAIYA	27525
263	CHARLES OLUWASOLA	AWOTINDE	27526
264	OLAWALE ABDUL-NUR	AWOTUNDE	27527
265	ADEFOLARIN BOLARINWA	AWOTUNGASE	27528
266	OLUMUYIWA AYODELE	AWOYEMI	27529
267	KHADIJAH MUHAMMAD	AWWAL	27530
268	WOYENGITONBARA	AYAMA	27531
269	AYANTOMI DAVID	AYANTAYO	27532
270	MICHAEL GESI	AYAWARI	27533
271	JUMOKE OLAPEJU	AYENI	27534
272	SAMUEL OLUFEMI	AYINDE	27535
273	RASHEED OWOLABI	AZEEZ	27536
274	PLANGNAN CHARLES	AZGAKU	27537
275	CHUKWUKA ISAIAH	AZOWENUNEBI	27538
276	MFON JEROME	AZUNOBI	27539
277	DAWOOD ABIOLA	BABALOLA	27540
278	LOOKMAN AJIBADE	BABALOLA	27541
279	AFFEEZ ADEYINKA	BADARU	27542
280	ADEGOKE OLADIMEJI	BADEJO	27543
281	TUNDE MICHAEL	BADEJO	27544

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S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
282	ABDULKADIR	BALA	27545
283	ABUBAKAR	BALA	27546
284	LONGYEN EMMANUEL	BALA	27547
285	ADEREMI JACOB	BALOGUN	27548
286	OLAYINKA JIMOH	BALOGUN	27549
287	SEUN YUNUS	BALOGUN	27550
288	IBRAHIM	BAMAIYI	27551
289	ABDULKADIR YAHYA	BAMANGA	27552
290	TOYIN MODUPE	BANIRE	27553
291	ADETUTU MARIAM	BANKOLE	27554
292	ZAKARIYYA OLANREWaju	BARUWA	27555
293	SADIQ ABDULMALIK	BASHIR	27556
294	IDRIS MAHMOOD	BAWA	27557
295	ABDULKABEER AFOLABI	BELLO	27558
296	ABDULLAHI ABIDEMI	BELLO	27559
297	LATEEF FUNSHO	BELLO	27560
298	MODIBBO ABDULGANIY	BELLO	27561
299	MONSUR ADEKUNLE	BELLO	27562
300	LYDIA IRMIYA	BEWARANG	27563
301	OLAMIDE NAFISAT	BIDMUS	27564
302	MIEBAKA	BIG-ALABO	27565
303	GODSWILL	BILISON	27566
304	UCHECHI DARLINGTON	BILL	27567
305	SIMON	BITRUS	27568
306	FORTUNATUS ADELEKE	BONIRE	27569
307	RIFKATU SOLOMON	BULAMA	27570
308	EMMANUEL	BULUS	27571
309	RUKAYAT FOLASHADE	BUSARI	27572
310	DEBORAH	CHARLES	27573
311	IKEMEFUNA ODINAKA	CHUKWU	27574
312	NNAEMEKA MAGNUS	CHUKWUEKEZIE	27575
313	CHUKWUEKWU	CHUKWUMA	27576
314	BIBOBRA ETHEL	COCODIA	27577
315	OLABISI ABOSEDE	COKER	27578
316	JOHN	COLUMBA	27579
317	MICHAEL	DADA	27580
318	RUTH NAANMIAP	DADIEL	27581
319	MATHEW ENOCH	DADIYE	27582
320	OLUFUNMILOLA BONIKE	DAIRO	27583
321	OISEREIMEN DENNIS	DAN-UGBOMOIKO	27584
322	OLUWABUSOLA TAWAKALITU	DANIA-CHIKWENDU	27585
323	CHIOMA ELIZABETH	DANIEL	27586
324	JULIUS AKOGWU	DANIEL	27587
325	RANI UMAR	DANSARKI	27588
326	OLUGBENGA MAUPONSEME	DANSU	27589
327	ASOGYA YASSAR	DANZY	27590
328	JOSHUA OLAMIPOSI	DARAMOLA	27591

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
329	SIMILOLUWA TITILAYO	DARAMOLA	27592
330	OLADELE SAMSON	DARE	27593
331	MARY ABI	DARSHAK	27594
332	OPEYEMI EBENEZER	DAUDA	27595
333	RAMATU	DAUDA	27596
334	OLASENI AKINBOLA	DEPIVER	27597
335	KURONAKIGHA HOWARD	DICKSON	27598
336	PREYE BOLOU	DICKSON	27599
337	EYAL NICHOLAS	DIGHA	27600
338	IBRAHIM DANIEL	DIRIKI	27601
339	MICHAEL ADELEKE	DOMINGO	27602
340	ANJA ABATA	DOOSUUR	27603
341	OYINBUNUGHA	DOUNANA	27604
342	EYITUOYO JOSEPH WILLIE	DUNCAN	27605
343	ILEMOBAYO	EBIJIMI	27606
344	CAROLINE CHIKODI	EBIRIM	27607
345	OYAIRIBHOR VICTOR	EBOSELE	27608
346	WILSON OCHEJE	ECHE	27609
347	NNINHISAFVAKNKPONG	EDEKE	27610
348	FRANCIS ANSA	EDET	27611
349	FAITH EMUOBONUVIE	EDJE	27612
350	KINGSLEY PRAYER	EDOMWONYI	27613
351	IYOBOSA JULIET	EDOSA	27614
352	LEONARDS CHIADIKOBI	EDOZIE	27615
353	GABRIEL ADEGBOLA	EEGUNRANTI	27616
354	OJOR	EGBAGBE	27617
355	MOSINMILOLUWA OLUWASEUN	EGBEKUN	27618
356	OLUWATOBILOBA OLANREWaju	EJALONIBU	27619
357	DORIS OMOSEFE	EJEMHEARE	27620
358	GODSTIME CHUKWUEMEKA	EJIDE	27621
359	GOLDIE MOSES	EKASAH	27622
360	EWA BASSEY	EKE	27623
361	CHIJIOKE	EKECHUKWU	27624
362	OMOLOLA VICTORIA	EKEMODE	27625
363	EYO BASSEY	EKPE	27626
364	GIFT OTUNAHIA	ELECHIKWU	27627
365	OLUWAFUNMILAYO ANIKE	ELEGBEDE	27628
366	YUSUF OLUWASEGUN	ELEGUSHI	27629
367	COMFORT OMAKA	ELEKWA	27630
368	IJEOMA CHARITY	ELEODIMUO	27631
369	SALASI GIDEON	ELIJAH	27632
370	LUCAS OKAH	ELUMAH	27633
371	RASHIDAT BOLANLE	EMIOLA	27634
372	DUDU BALAMI	EMMANUEL	27635
373	ITOHAN	ENABULELE	27636
374	NSEOBONG EMMANUEL	ENEYOH	27637
375	ABDULJELEEL AYODEJI	ENILOLOBO	27638

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S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
376	AYODELE OLUBUNMI	ENIOLORUNDA	27639
377	BLESSING	ENOMATE	27640
378	MATHEW OBUN	ENU	27641
379	ENI EMMANUEL	ENYA	27642
380	GODSWILL EFFIONG	ENYENIHI	27643
381	GOODNESS EZINNE	ENYINNAYA	27644
382	JIMMY AHWOH	EQUENSEN	27645
383	TITUS SAMUEL	ERIMEMUE	27646
384	FRANCISCA OBIANUJU	ERUOKWU	27647
385	OGHENETEGA ESTHER	ESIYESA	27648
386	OBI KINGSLEY	ESIMAI	27649
387	IRENE INIOBONG	ESSIEN	27650
388	TITUS GOGO	ESUIKUP	27651
389	SAMUEL UBI	ETENG	27652
390	EKAETTE ANTIA	ETIM	27653
391	EMEM EKONG	ETUKUDO	27654
392	SERIAN LAWRENCE	EVARADA	27655
393	PRISCILLIA ISONG	EVOGOR	27656
394	EDEMANWAN BASSEY	EYO	27657
395	AMAKA PEACE	EZEH	27658
396	CHINYERE NNENNA	EZEH	27659
397	GREG UGOCHUKWU	EZEILO	27660
398	KOFI	EZEKIEL	27661
399	CHINELO PRECIOUS	EZEKWESILI	27662
400	PHEBIAN CHINYERE	EZIMA	27663
401	FLORENCE TEMITOPE	FABUYI-AINA	27664
402	BABATUNDE	FADOJU	27665
403	OLUFEMI EBENEZER	FAJEMISEYE	27666
404	OMONIYI OLADIPO	FALAIYE	27667
405	AYOOLA AKINTUNDE	FALAKI	27668
Q	JOSEPH OWOLABI	FALETI	27669
407	ADUNOLA ABIOLA	FALOLA	27670
408	TITILAYO ENOABASI	FALOLU	27671
409	ADEOYE CHRISTOPHER	FANIYI	27672
410	ZUWERA	FAROUK	27673
411	KOLAWOLE	FATIMEHIN	27674
412	SEGUN KUNLE	FATOYE	27675
413	JOSEPH JENNIFER	FIATEIDE	27676
414	TAOHEED OLALEKAN	FOLAMI	27677
415	BODUNDE MICHAEL	FOLUSO	27678
416	MARY	FRANCIS	27679
417	MOSES FIATEIDE	FRIDAY	27680
418	RAPHAEL AONDOASEER	GAGAH	27681
419	ABDULKADIR	GAMBO	27682
420	OLADIPUPO FALILAT MOJISOLA	GANIYU	27683
421	YOLANDA MOLJIDEK	GARBA	27684
422	ADEREMI ABIDEEN	GBADAMOSI	27685

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
423	ADEWALE ADEDAPO	GBAKINRO	27686
424	ABDULLAHI OLAYIWOLA	GEGELE	27687
425	ISHAQ SANI	GIDADO	27688
426	FOLARIN SULAIMON	GIWA	27689
427	LUKA	GIWA	27690
428	BAWAIGHA GODWIN	GODWIN	27691
429	RINKAT SATI	GUMMAP	27692
430	USAMAH MUHAMMAD	HABEEB	27693
431	ISA	HALLIRU	27694
432	MANSOOR FARI	HAMMANJODA	27695
433	SHAFII	HAMZA	27696
434	AKANMU IBRAHIM	HAMZAT	27697
435	DALHATU KURFI	HARUNA	27698
436	MAHMOOD	HARUNA	27699
437	MOHAMMED DANJUMA	HARUNA	27700
438	ABDULLAHI WASAGI	HASSAN	27701
439	ABDUSSAMAD ABUBAKAR	HASSAN	27702
440	AHMAD ALHAJI	HASSAN	27703
441	JELILI OLALEKAN	HASSAN	27704
442	OLUFUNSHO MOTUNRAYO	HASSAN	27705
443	RUKAYAT	HASSAN	27706
444	TERHIDE THEOPHILUS	HEMBE	27707
445	YUSUF	HUSSAIN	27708
446	JUDITH OJIUGO	IBEAWUCHI	27709
447	MARYJANE CHINYERE	IBEWESI	27710
448	LUKMAN ADEBOLA	IBIKUNLE	27711
449	GBENGA EMMANUEL	IBITOYE	27712
450	JOSEPH MUYIWA	IBIWOYE	27713
451	MARSCILLINA OKO	IBOM	27714
452	AMIRA JEGA	IBRAHIM	27715
453	HASSAN	IBRAHIM	27716
454	HAUWA BOYI	IBRAHIM	27717
455	ISMAILA SABO	IBRAHIM	27718
456	MUSTAFA UMAR	IBRAHIM	27719
457	TAOFEEK	IBRAHIM	27720
458	YUSUF BAPETEL	IBRAHIM	27721
459	ZAINAB AMINU	IBRAHIM	27722
460	ZAINAB KABIR	IBRAHIM	27723
461	MONDAY ETINOSA	IDEHEN	27724
462	SAMUEL UKHUREBOR	IDEHENRE	27725
463	LUCKY PIUS	IDOGHO	27726
464	MARY ESE	IDONIJE	27727
465	ALIYU MUSTAPHA	IDRIS	27728
466	IVIE SABIRAH	IDRIS	27729
467	NASIRU	IDRIS	27730
468	EMMANUEL EDET	IDUNG	27731
469	SAMUEL OMOAKE	IGBANOI	27732



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S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
470	BENSON OGBONNAYA	IGBOKE	27733
471	OLUBUKOLA GANIYAT	IGE	27734
472	RASHEED ADISA	IGE	27735
473	GERALD IFEANYI	IGWE	27736
474	OKORO EZE	IGWE	27737
475	NGOZI GERTRUDE	IHEDURU	27738
476	OGADINMA	IHEKOROMADU	27739
477	CHIBUIKE CHINEMEREM	IKEFUNA	27740
478	MARY ARIAGIEGBE	IKHAJIAGBE	27741
479	AKHIGBE SUNDAY	IKHARO	27742
480	PETER IKPA	IKPA	27743
481	NURA JEGA	ILYASU	27744
482	ESTHER CHIAMAKA	ILODIGWE	27745
483	EWERE	IMARHIA	27746
484	MANASSEH NKANANG	IMEH	27747
485	ALOAYE SAMUEL	INANOREMHE	27748
486	OGBONNA JOSEPH	INEAMA	27749
487	ARIT SUNDAY	INYANG	27750
488	DORIS NGURUMUN	IORCHIR	27751
489	AKANNI MUSA	IPAYE	27752
490	SURAT OMOLABAKE	IPAYE	27753
491	AUWALU	ISA	27754
492	MARVELLOUS IKOJO	ISA	27755
493	MEMUNAT JUMAI	ISA	27756
494	USMAN LANTI	ISA	27757
495	HADIZAT GARBA	ISAH	27758
496	IBRAHIM	ISAH	27759
497	ILYASU BAGWAI	ISAH	27760
498	MUHAMMAD SANI	ISAH	27761
499	ABDULRAHMAN ISHOLA	ISAMOT	27762
500	BLESSING OYINTARE	ISENAH	27763
501	RAZAQ KADIR	ISHAQ	27764
502	GIDEON	ISHAYA	27765
503	TAQWALAH IOLAONIPKUN	ISHMAEL	27766
504	DANIEL	ISIBOR	27767
505	CHUKWUELOZONAM ANDREW	ISICHEI	27768
506	AMINU BALARABE	ISMAIL	27769
507	ZAHARADEEN	ISMAIL	27770
508	BURUBOYEFE OSAYIOMO	ISOKEN	27771
509	ANTHONY SILVER	ISUME	27772
510	VIVIAN CHIGOZIRIM	ITELIMA	27773
511	MATHEW ABOK	ITSE	27774
512	CHRISTIAN	IYAFEKHE	27775
513	PARKER TOMONIDIEOKUMA	IYAWO	27776
514	MICHAEL ONWUMA	IYIDA	27777
515	LAMMY SULIYET	IYINBOR	27778
516	ROSELYN IGIO	IZUAGBE	27779

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
517	OBIASI TUBOTAMUNO-OJAS	JACK	27780
518	OINA BENJAMIN	JAGUN	27781
519	DANLAMI JOSEPH	JATAU	27782
520	OMOSHALEWA OLUWASEYI	JEJE	27783
521	SANI	JIBRIL	27784
522	ZAINAB BAPPA	JIDDERE	27785
523	ADEJARE MUKAILA	JIMOH	27786
524	OLALEKAN ISIAKA	JIMOH	27787
525	ZAINAB ABIOLA	JIMOH	27788
526	BUKOLA ANANI	JO-ETTA	27789
527	OBUDAH	JOHN	27790
528	ZHIYA	JOHN	27791
529	OLUWAKEMI GRACE	JOHNSON	27792
530	GBOYEGA	JOLAYEMI	27793
531	OLATUNJI OLASUNKANMI	JONES	27794
532	JOHN	JOSEPH	27795
533	MOTUNRAYO IBIRONKE	JOSEPH-HUNVENU	27796
534	ABDULLAH BASHIR	KABIR	27797
535	ISMAIL JINO	KABIR	27798
536	RASAQ	KADIRI	27799
537	AJIBOLA WAKEEL	KADIRI	27800
538	TAIWO TAOFIQ	KAFIDIPE	27801
539	OLUWADAMILOLA FEYISAYO	KAKA	27802
540	VINCENT EBIKEDOU MENE	KALA-ERE	27803
541	GBEBEMI LEVI	KALEJAYE	27804
542	ZOM KANDE	KALLAH	27805
543	BASIRU SALISU	KALLAMU	27806
544	AWA INE	KALU	27807
545	DELIGHT EDUMIDEIN SYLVESTER	KANGHAN	27808
546	KABIRU ADEKUNLE	KAREEM	27809
547	KOLAWOLE KABIRU	KAREEM	27810
548	OLUMUYIWA ADEBOWALE	KAREEM	27811
549	ADEGOKE	KAYODE	27812
550	SURAJUDEEN OPEYEMI	KAYODE	27813
551	OSHO TOLULOPE SARAH	KAZEEM	27814
552	FRANCIS ADENIYI	KEHINDE	27815
553	ABIODUN GANIU	KELANI	27816
554	EBIAKUBO CYNTHIA	KENIGUA	27817
555	FUNSHO TOLULOPE	KOLAWOLE	27818
556	GRACE ROPO	KOLAWOLE	27819
557	RASAKI ADETUNJI	KOLAWOLE	27820
558	WILLIAMS ROTIMI	KOLAWOLE	27821
559	BABAGANA KYARI	KOLO	27822
560	AKPOTUNIMIBOFA	KOLOS	27823
561	OLUFUNKE MARY	KOMOLAFE	27824
562	MORUFU ADENIYI	KUKU	27825
563	USMAN WADA	KURAWA	27826

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S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
564	OLUWASEUN OLUBUNMI	KUTI	27827
565	OMOTAYO KEHINDE	KUYORO	27828
566	TERUNGWA DAVID	KWAGHPENDA	27829
567	IORSE	KWAGHZA	27830
568	MAYOWA KOLADE	LADEJO	27831
569	DAMILOLA AMOS	LADETOHUN	27832
570	RAUFU	LAISI	27833
571	BABATUNDE OLANREWAJU	LAJA	27834
572	VERONICA ONOMOHARE	LAMAI	27835
573	SACMICIT AYUBA	LAMDA	27836
574	OYEBOLA DAMILOLA	LAOYE	27837
575	ADENIYI FATAI	LARINDE	27838
576	BOSEDE OLUWABUNMI	LARINDE	27839
577	MUSTAPHA OLUSEGUN	LASISI	27840
578	TAOFEK ADESOYE	LATEEF	27841
579	ADENIYI YUSUF	LAWAL	27842
580	KOLAWOLE KABIR	LAWAL	27843
581	MUIDEEN ADEBAYO	LAWAL	27844
582	RACHEL	LAWAL	27845
583	SHERIFF ADIO	LAWAL	27846
584	BANA	LAWAN	27847
585	ROSE	LAWSON	27848
586	JUNE CHIAKA	LEVI-OGUIKE	27849
587	MUPIOMAN GLADYS IPEGHAN	LOVEDAY	27850
588	TABITHA YAKUBU	MACHIEF	27851
589	KABIRU	MAGAJI	27852
590	AHMED BUKAR	MAGU	27853
591	TOSAN VICTORIA	MALEGHEMI	27854
592	MACKSON TAIMAKO	MAMMAN	27855
593	KOFARBAI MUAZU	MANI	27856
594	NURA	MANZOH	27857
595	TOYIN IDOWU	MARCUS	27858
596	ELON BUBA	MARKUS	27859
597	JOY EBI	MARTINS	27860
598	NINILOLA ADEPEHIN	MARTINS	27861
599	OLUWATOYIN EZEKIEL	MATTHEW	27862
600	FUNMILAYO AJOKE	MAXWAED	27863
601	MUHAMMAD UMAR	MEREMI	27864
602	ROSINE EBOB	MICHAEL	27865
603	BABATI YAKUBU	MIJINYAWA	27866
604	RUTH PUABRAEBIERE	MIKE	27867
605	ZACCHAEUS	MOBOLAJI	27868
606	JAAFARU	MODIBBO	27869
607	OMESHAN JANE	MOGBOLU	27870
608	ABDULKADIR	MOHAMMED	27871
609	ABDULLAHI ABUBAKAR	MOHAMMED	27872
610	ABDULRAHMAN TAHIR	MOHAMMED	27873

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
611	ADEYEMI WASIU	MOHAMMED	27874
612	HABU	MOHAMMED	27875
613	HADIZA ABDULLAHI	MOHAMMED	27876
614	IBRAHIM BASHIRU	MOHAMMED	27877
615	ISYAKU	MOHAMMED	27878
616	MOHAMMED LIMAN	MOHAMMED	27879
617	SAMAILA MAGAM	MOHAMMED	27880
618	WALEED ABDULFATAH	MOHAMMED	27881
619	ABDULAZEEZ RAFAT GAMBO	MOHAMMED	27882
620	GERALD IFEANYI	MOJEKWU	27883
621	WASEELA OSHONE	MOMODU	27884
622	KEBIRU	MOMOH	27885
623	MODUPEOLA MARYAMME	MONN	27886
624	OLADIPUPO SEUN	MOSURO	27887
625	BARIYA MAVIS	MPIGI	27888
626	ADEWALE MONSURU	MUFUTAU	27889
627	ABUBAKAR ALIYU	MUHAMMAD	27890
628	ADAMU	MUHAMMAD	27891
629	LADI AISHAT	MUHAMMAD	27892
630	MUHAMMAD SABO	MUHAMMAD	27893
631	NAFISA LAWAL	MUHAMMAD	27894
632	SAMIRA ALKALI	MUHAMMAD	27895
633	BULAMA	MUSA	27896
634	ISA	MUSA	27897
635	RIFKATU TITUS	MUSA	27898
636	HAJARA ZANGO	SHEHU	27899
637	JIBRIL MUSTAPHA	MUSTAPHA	27900
638	SAFIYA YOGO	MUSTAPHA	27901
639	SARAT BIMBO	MUSTAPHA	27902
640	MUTAIR OKEOWO	ADEBIYI	27903
641	SOLOMON ISHAKU	MUYA	27904
642	EMMANUEL ONYINIMI	NAIBOKIEN	27905
643	KABIR	NASIR	27906
644	MUHAMMAD MUHAMMAD	NASIR	27907
645	ABUBAKAR TANIMU	NASIRU	27908
646	BONIFACE INISOR	NCHOR	27909
647	YUSUF SOKOYEBOM	NDA	27910
648	NDANA KOLO ETSU	NDAKPOTO	27911
649	EJOH OJONG	NDIFON	27912
650	ANOHU CHINWE CAROL	NDU	27913
651	BELEMA	NEMBO-OPUIYO	27914
652	PETER CONQUEROR	NGWAKWE	27915
653	PREYE KINGDOM	NIMIZIGHA	27916
654	NIMCHIT IBRAHIM	NIMTUR	27917
655	ABOSEDE REBECCA	NJIKA	27918
656	SAMUEL ONYEDIKACHI	NJOKU	27919
657	EZINNE TOCHUKWU	NNADI	27920

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S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
658	IFEOMA ELIZABETH	NNADI	27921
659	CHINEDU GODSWILL	NNOKWAM	27922
660	TERTINDI PHILIP	NONGOH	27923
661	IZUCHUKWU THADDEUS	NSOBUNDU	27924
662	FLORENCE BAMETU	NUHU	27925
663	LIVINUS NKWACHUKWU	NWACHUKWU	27926
664	ONYEDIKACHI NENE-EVANS	NWACHUKWU	27927
665	SOLOMON OKECHUKWU	NWAEKE	27928
666	ONYEDIKACHI INNOCENT	NWAGWU	27929
667	ROSEMARY AMAKA	NWAKANMA	27930
668	EMMANUEL ONYENAEKE	NWALA	27931
669	EMEKA WILLIAM	NWARIAKU	27932
670	MAUREEN CHIGOZIE	NWEJE	27933
671	CHIKE GEOFFREY	NWIBE	27934
672	CHRISTIAN IWUCHUKWU	NWIHURU	27935
673	BARITURE	NWINEE	27936
674	ANULIKA PAUL	NWOKEJI	27937
675	VICTOR EJIKE	NWOLISA	27938
676	MERCY EKAETTE	NYAH	27939
677	ANNABEL OGOCHUKWU	NZEGBULE	27940
678	IGBINOSA FEMI	OBAPKE	27941
679	BABATUNDE BENJAMIN	OBANLA	27942
680	JOSEPHINE ESEOSE	OBASEKI	27943
681	NELSON	OBASUYI	27944
682	JAMES AGADA	OBEH	27945
683	IYENGUMWENA PHILOMENA	OBEHIGHE	27946
684	WARIBOKO ENOS	OBENE	27947
685	JOSEPH AUDU	OBENTA	27948
686	MICHAEL UCHENNA	OBIDIKE	27949
687	EBELE JUDY	OBIUKWU	27950
688	CHINWE ESSIEN	OBOH	27951
689	TINA AMENHO	OBOT	27952
690	UZODINMA AFAMEFUNA	OBUNIKE-EZEULI	27953
691	HELEN OBLAH	OCHEFU	27954
692	OMOLOLA ANIKE	ODEBIYI	27955
693	ATINUKE ZAINAB	ODELE	27956
694	BOLANLE FOLAKEMI	ODETOLA	27957
695	GBOYEGA SAMUEL	ODEYINDE	27958
696	HARRISON OVIE	ODIVWRI	27959
697	FOLASADE ABIOLA	ODIZE	27960
698	EMUEJEVOKE	ODJUGO	27961
699	ADEBAYO OLUROTIMI	ODOFIN	27962
700	OLUFEMI OLUMUYIWA	ODUKOYA	27963
701	ADEYINKA ADEWALE	ODUMUYIWA	27964
702	TOLULOPE ODUNLAMI	ODUNAIKE	27965
703	ENUIYIN TOYIN	ODUNAYO	27966
704	OLAONIKEKUN AKINGBELEGUNWA	ODUNFA	27967

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
705	SUSAN OLUWASEUN	ODUNITAN	27968
706	PERPETUA NKIRU	OFFIAH	27969
707	BLESSING IBEREDDEM	OFFOR	27970
708	PRECIOUS AMAMINA	OGARA	27971
709	BERLIND NELSON	OGBA	27972
710	CHRISTOPHER	OGBA	27973
711	PATIENCE AIHANUWA	OGBEBOR	27974
712	CORAZON EFE	OGBEJIELE	27975
713	CHINYERE FRANCISCA	OGBOGU	27976
714	ARABEBE JULIA	OGBOIN	27977
715	IVETTE IBUM	OGBOR	27978
716	WASJAT OLADUNNI	OGBOYE	27979
717	GEORGE CHUKWUDI	OGBU	27980
718	DOUBARA SUSAN	OGBUDU	27981
719	UCHECHUKWU CHIGOZIE	OGIDINTA	27982
720	ESTHER TITILOPE	OGINNI	27983
721	OMOWUNMI ADEFOWOKE	OGINNI	27984
722	DOUYE ELIZABETH	OGIRIKI	27985
723	IRADAT TIWATOPE	OGUNBADEJO	27986
724	ADEFEMI OLUDELE	OGUNDIYI	27987
725	OLAITAN GRACE	OGUNKOLADE	27988
726	EMMANUEL SESAN	OGUNLADE	27989
727	REGINA FAYOKEMI	OGUNLADE	27990
728	OLUSHOLA OJO	OGUNLEYE	27991
729	ELIZABETH MOJISOLA	OGUNMOYE	27992
730	GABRIEL	OGUNNIRANYE	27993
731	OLUSHOLA EMMANUEL	OGUNNIYI	27994
732	BOLANRINWA ODUNOLA	OGUNREKUN	27995
733	ADEBOWALE RICHARD	OGUNSANMI	27996
734	OLUWASEGUN	OGUNSANYA	27997
735	AANUOLUWAPU O	OGUNSEYE	27998
736	ADEBAYO SAMUEL	OGUNTADE	27999
737	ADEBUKANLA ADENIYI	OGUNYEMI	28000
738	AKINTAYO	OGUNYIOLA	28001
739	IJEOMA GENEVEVE	OHANA	28002
740	OKECHUKWU CHINEDU	OHANAKA	28003
741	CHINYERE	OHENMWEN	28004
742	PRECIOUS	OJEBUN	28005
743	ESE ISIOMA	OJINI	28006
744	IFEDAYO ABAYOMI	OJO	28007
745	OLUWAFEMI DARE	OJO	28008
746	SUNDAY BABATUNDE	OJO	28009
747	IFEOMA JULIET	OKAFOR	28010
748	IFEANYI CHUKWUNONSO	OKEKE	28011
749	PAUL OKWUDILICHUKWU	OKEKE	28012
750	LYNDA CHINEYENWA	OKENWA	28013
751	ABISOLA GANIYAH	OKEOLA	28014

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S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
752	EBOSETALE	OKHUELEIGBE	28015
753	HILDA CHIBUNDOM	OKOLIE	28016
754	RITA ONYINYECHUKWU	OKOLIE	28017
755	BASSEY EFFIONG	OKON	28018
756	OLIVER EDWIN	OKON	28019
757	UCHECHUKWU ROSE-PASCALYNE	OKONKWO	28020
758	JULIANA OBY	OKONYE	28021
759	LAURETTA CHIMEZIE	OKORIE	28022
760	ALICE MAGNUS	OKOROIGWE	28023
761	LUCY EHINOMHEN	OKOUKONI	28024
762	OGOCHUKWU CHINNE	OKOYE	28025
763	OFEM IGRI	OKPEBRI	28026
764	AKWE FIDELIS	OKPEDE	28027
765	CHARLES CHINEDU	OKPO	28028
766	KAFILAT JUMOKE	OKUNADE	28029
767	OLUWOLE OLUSEUN	OKUNOWO	28030
768	CHIOMA JULIET	OKWUEGBUNEM	28031
769	OLAKUNLE OLUMIDE	OLABINJO	28032
770	OLAWALE JOHNSON	OLADAPO	28033
771	TEMITOPE SAMUEL	OLADIMEJI	28034
772	AKINOLA KUNLE	OLAFISOYE	28035
773	OMOWUNMI OLUWAKEMI	OLAGOKE	28036
774	OLUMIDE OLAOYE	OLAIYA	28037
775	IDOWU YAKUBU	OLALEYE	28038
776	OLUWASEUN OLUSOLA	OLALEYE	28039
777	OLUBUNMI ADEBUKONLA	OLAONIKEKUN	28040
778	OLUYEMI DAVID	OLAPADE	28041
779	OMOBOLA AJOKI	OLATAWURA	28042
780	ABAYOMI	OLATUNBOSUN	28043
781	SUNDAY SEGUN	OLATUNBOSUN	28044
782	MONSURAT EGBERONGBE	OLATUNDE	28045
783	MICHAEL OLUSEGUN	OLATUNJI	28046
784	OLUBUNMI FLORENCE	OLAYEMI	28047
785	BUNMI TOSIN	OLOJEDE	28048
786	TOSIN ISMAEL	OLORISADE	28049
787	FRANKLIN PEREZ	OLORUNDAISI	28050
788	KEJI RASHIDAT	OLOWOIDIABA	28051
789	BABATUNDE	OLOYEDE	28052
790	EMMANUEL SUNDAY	OLUBIYO	28053
791	STEPHENIE OLUCHI	ODILI	28054
792	ADEDOTUN AKANNI	OLUFWORA	28055
793	AYODELE	OLUMODAN	28056
794	KAYODE	OLUSEGUN	28057
795	OLUSEGUN SAMUEL	OLUTUNDE	28058
796	ADESOLA OMOWOLEOLA	OLUWADARE	28059
797	OLAJUMOKE REBECCA	OLUWAFEMI	28060
798	OLUKAYODE OLUSANYA	OLUWAFEMI	28061

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
799	OLAYEMI DEBORAH	OLUWASESIN	28062
800	MULIKAT	OLUWATAYO	28063
801	JAMES SEYI	OLUWATIMIRO	28064
802	EDNA ANETOR	OLUYEMI	28065
803	CHINEYE SARAH	OMEIRE	28066
804	MUTIU OLANIYI	OMIDIJI	28067
805	OLUFUNKE	OMISORE	28068
806	OPEYEMI OMOTOLA	OMOBA	28069
807	OLAMIDE JOHNSON	OMOJOLA	28070
808	IKHINMWIN PETER	OMOKARO	28071
809	OLADAYO MICHAEL	OMOLOLA	28072
810	GIFT EBI	OMORIA	28073
811	ABRAHAM	OMORODION	28074
812	OLADAYO GLORIA	OMOTOSO	28075
813	SUNDAY BABATUNDE	OMOTOSO	28076
814	FEHINTOLA OLAOLUWA	OMOTUNDE	28077
815	OLUSOLA JULIUS	OMOTUNDE	28078
816	OLALEKAN CHARLES	OMOWOLE	28079
817	AZEEZAT AJOKI	OMOYELE	28080
818	FRANCISCA ABOSEDE	ONABULE	28081
819	BENJAMIN AMEDU THANKGOD	ONEKPE	28082
820	DOKPE OMO	ONERO-OBARO	28083
821	OSAFU KELVIN	ONI	28084
822	OLUFOLARANMI ADERONKE	ONIANWA	28085
823	OLUWAFUNMILAYO IYANU	ONILEDE	28086
824	MABEL ONORIODE	ONOHWOSAFE	28087
825	VICTORIA OVIGWE	ONOHWOSAFE	28088
826	CHARLES O	ONUGHA	28089
827	ISAAC NDUBUISI	ONWERE	28090
828	IJEOMA OGECHI	ONYEGBULA	28091
829	FLORENCE NGOZI	ONYEGBULE	28092
830	VALENTINE UCHENNA	ONYIBO	28093
831	OLAMIDE	OPAFOLA	28094
832	LEZUA DIANE	OPARA	28095
833	MARIAH MBANG	OPLA	28096
834	ADENIYI SAMUEL	ORE	28097
835	IROUSHU BLESSING	ORIM	28098
836	OLUROGBA	ORIMALADE	28099
837	ZAINAB ADETOLA	ORIMOLAYE	28100
838	CHINEDUM IHUAKU	ORISAKWE	28101
839	MAUREEN NKECHI	ORITSE	28102
840	OLADELE ADEGBOYEGA	OROFIN	28103
841	NDIDI PATIENCE	OSAEMEDIKE-OKEKE	28104
842	AYODELE OLADELE	OSAGBAMI	28105
843	EFE TUNDE	OSAGIE-ERESE	28106
844	RUKEWE CHRISTABELL	OSAIGBOVO	28107
845	ADEBAYO RAPHAEL	OSANYINTILE	28108



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S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
846	OLANREWaju AFOLAYAN	OSAYOMI	28109
847	WILFRED EGHOSA	OSAZEMWINDE	28110
848	ADEWALE ANDREW	OSEAFIANA	28111
849	UDOKA	OSELUKWUE	28112
850	MABEL	OSEMWEGIE	28113
851	KEHINDE GBADE	OSHIN	28114
852	SHAKIRAT ADESEWA	OSHINAYA	28115
853	TEMITOPE BASIRAT	OSHODI	28116
854	MOJISOLA KIKELOMO	OSIYEMI	28117
855	OLUWADARE AKINWANDE	OSO	28118
856	OLUWAGBENGA OLAKUNLE	OSO	28119
857	HOPE NGOZI IKECHUKWU	OSUAGWU	28120
858	SUNDAY	OTANWA	28121
859	UGOCHI FAVOUR	OTI-ELECHI	28122
860	EZE BENJAMIN	OTTA	28123
861	ANITIE MOSES	OTU	28124
862	ARAMIDE FALILAT	OTUBU	28125
863	ALIYU OLAYIWOLA	OTUN	28126
864	TALIB ALIYU	OVA	28127
865	AZEEZ ADEYEMI	OWOEYE	28128
866	OLUWOLE ABEL	OWOEYE	28129
867	EYITOMILAYO HANNAH	OWOLABI	28130
868	JOY KOFOWOROLA	OWOLABI	28131
869	OLUKUNLE SAMSON	OWOLABI	28132
870	GRACE DIEPREYE	OWONARO	28133
871	WAKILAT ADENIKE	OWUYE	28134
872	EBENEZER OLUDAYO	OYADIJI	28135
873	ABIODUN YAHAYA	OYEBANJI	28136
874	MUYIWA ADEDEJI	OYEFESO	28137
875	ABAYOMI OLUKUNLE	OYEGUNLE	28138
876	OLUYEMI FLORENCE	OYEKALE	28139
877	TEMITOPE ESTHER	OYENEYE	28140
878	ASAKE OYEBUKOLA	OYEROGBA	28141
879	OLANREWaju OLAGOKE	OYESAKIN	28142
880	IYABO TITILOLA	OYESIJI	28143
881	ADEWALE OLUSOLA	OYETOLA	28144
882	ADETOUN OLAITAN	OYETOSHO	28145
883	IBRAHIM OLALEKAN	OYEWALE	28146
884	TUNBOSUN OLUSOLA	OYEWOL	28147
885	OLASUMBO FLORENCE	OYEYEMI	28148
886	OLUWADAMILOLA MARY	OYEYIPO	28149
887	LUKMAN AYOKUNLE	OYINLOLA	28150
888	MAUREEN IFEATU	OZOJI	28151
889	STELLA	OZUANU	28152
890	ADI STEPHEN	PAJO	28153
891	ESTHER	PATRICK	28154
892	ESTHER OJOCHIDE	PAUL	28155

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
893	ALHERI PETER	PENUEL	28156
894	GLORY UBONG	PETER	28157
895	OMOBOLANLE OMODUNNI	PHILLIPS	28158
896	EVARISTER PATIENCE	POFI	28159
897	TITILAYO BILKISU	QUADRI	28160
898	HAMMED BABATUNDE	RAHEEM	28161
899	ADEDOYIN FOLASHADE	ROBERTS	28162
900	MOBOLADE JOHN	ROKOSU	28163
901	UMAR BABA	SABO	28164
902	OLAMIDE ISMAIL	SADIQ	28165
903	SALIHU ANAKO	SADIQ	28166
904	AUWAL AHMED	SAEED	28167
905	JEMINE JAMES	SAGAY	28168
906	KANADI JODA	SAJOU	28169
907	TAJUDEEN AYODEJI	SAKA	28170
908	KABIRU	SALAMI	28171
909	MOSES ENESI	SALAMI	28172
910	MARIAM OLAYINKA	SALAU	28173
911	OMOBOLA KAFAYAT	SALAU	28174
912	MUSA OLAYIWOLA	SALAWU	28175
913	IYABO AJARAT	SALAWUDEEN	28176
914	FAUZIYYA ABUBAKAR	SALEH	28177
915	AYO PETER	SAMUEL	28178
916	KOLA DOROTHY BALOGUN	SAMUEL	28179
917	ALEX OLUWAFEMI	SAMUKO	28180
918	ABDULRAHMAN BALA	SANI	28181
919	FATIMAY'S NANA	SANI-OMOLORI	28182
920	OLUSOLA DADA	SANNI	28183
921	YINUSA OLAWALE	SANNI	28184
922	ABIOLA AMINAT	SANUSI	28185
923	OLAYEMI SUNDAY	SANYA	28186
924	TAIWO OLUFUNSO	SASEYI	28187
925	ZAYYANU	SAYYADI	28188
926	RHODA	SECONDI	28189
927	OZAVIZE	SHAFE-OIDE	28190
928	BALA ADO	SHEHU	28191
929	ATIKU	SHEKARE	28192
930	AISHA ABBA	SHERIFF	28193
931	SAEED AYANTUNJI	SHITTU	28194
932	ABDULLAHI NUHU	SHUAIBU	28195
933	ABUBAKAR ABARSHI	SHUAIBU	28196
934	ADAMU MOHAMMED	SHUAIBU	28197
935	BASHIR	SHUAIBU	28198
936	MARYAM	SHUAIBU	28199
937	JUDE NAANYONE	SIBE	28200
938	MARY	SINJEN	28201
939	CLARKSON	SOBO	28202

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S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
940	ABOSEDE AYOBAMI	SODIQ	28203
941	RAMOT ATINUKE	SOGBADE	28204
942	ALLEN SUNDAY	SOHE	28205
943	VICTORIA ADEWUNMI	SOJIRIN	28206
944	MUFUTUA OLALEKAN	SOLANKE-HAMZAT	28207
945	SUNDAY ADEKUNLE	SOLARIN	28208
946	MONDAY	SOLOMON	28209
947	ROSELYN OLUBUNMI	SONUGA	28210
948	EMMANUEL	SOROKWU	28211
949	BABAFEMI ADEOLUWA	SOSANYA	28212
950	TESLIM JUWON	SOTIKARE	28213
951	ABOLADE TUNBOSUN	SOTOWO	28214
952	OLUSEGUN OLADELE	SOYINKA	28215
953	RASAKI	SUBAIR	28216
954	MUJIDAT OLAWUNMI	SUBAIR-BAKARE	28217
955	ABDUL MUHAMMAD	SULAIMAN	28218
956	RAHMAT OYIZA	SULAIMAN	28219
957	UMMUKULTHUM BELLO	SULAIMAN	28220
958	OLUSESAN OLADAPO	SULE	28221
959	LARABA	SULEH	28222
960	ABDULHAYATU SARKI	SULEIMAN	28223
961	MUHAMMED OSHIAPHI	SULEIMAN	28224
962	NAZIRU	SULEIMAN	28225
963	BASHIR	SULEIMAN-ZUNTU	28226
964	JULIET NKEIRUKA	SUNDAY	28227
965	ELDAD JAMES	SUNDUNG	28228
966	NURUDEEN OLAWALE	SUNMOILA	28229
967	MUSA ABUBAKAR	SUNTAI	28230
968	OLAMILEKAN MONSURU	TAIBU	28231
969	IDOWU OSABIYA	TAIWO	28232
970	MARIAM ADENIKE	TAIWO	28233
971	LAMA	TANYISHI	28234
972	SIMON NAANLONG	TAPGUN	28235
973	BARIERE	THOMAS	28236
974	FOLORUNSO OLATUNJI	THOMAS	28237
975	MORUFU OLANUKAN	TIJANI	28238
976	OPEYEMI ISMAILA	TIJANI	28239
977	TAJUDEEN ABIOLA	TIJANI	28240
978	IBRAHIM	TIJJANI	28241
979	OLUWASEMILORE OLUWADAMILO	TINUBU	28242
980	AYIBATONYE KABOERE	TOBI	28243
981	MICHAEL FRED	TOBY	28244
982	IBRAHIM	TOLUWALOJU	28245
983	CHIOMA JOAN CHURCHILL	TORRU	28246
984	ELI DEFIAN	TSADO	28247
985	TERHEMBA GODWIN	TSEPAV	28248
986	FOLASADE MARIAM	TUBI	28249

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
987	ABDULJABBAR BALARABE	TUKUR	28250
988	AUGUSTINE ONYEMAECHE	UDEH	28251
989	ANIEKAN LINUS	UDO	28252
990	JUSTINE JOSEPH	UDO	28253
991	MBUOTIDEM UNWANA	UDOETE	28254
992	MARGARET ISRAEL	UDOH	28255
993	VIOLET EDOZIE	UGEH	28256
994	MICHAEL OLUKAYODE	UGOH	28257
995	ERNEST	UHIENE	28258
996	LINUS CHIGOZIE	UKANWOKO	28259
997	UKET BASSEY	UKET	28260
998	ROSEMARY UKO	UKOTAK	28261
999	ANN JOHNNY	UKPONG	28262
1000	UMANAH BASSEY	UMANAH	28263
1001	BASHAR	UMAR	28264
1002	MUBARAK ADAM	UMAR	28265
1003	MUSA	UMAR	28266
1004	ZANNA ABATCHA	UMAR	28267
1005	BOLOGI AHMED ZURUQ	UMAR	28268
1006	BABAGANA	UMARU	28269
1007	JEREMIAH	UMARU	28270
1008	GLORIA CHINENYE	UMEBANI	28271
1009	NGOZI DORCAS	UMELO	28272
1010	SARAH EDEM	UMOH	28273
1011	AWENI	UMORU	28274
1012	BELEMA HENRY	URANTA	28275
1013	BILKISU SULEIMAN	USMAN	28276
1014	AHMAD	USMAN	28277
1015	MAMMAN NAMI	USMAN	28278
1016	MUSA ARDO	USMAN	28279
1017	SALAMATU SADIAT	USMAN	28280
1018	SANUSI ABERE	USMAN	28281
1019	OKOTIE	UWOMANO	28282
1020	JOSEPHAT IFUNANYA	UZERE	28283
1021	NNENNA ONYINYE	UZOR	28284
1022	AUGUSTINE OGOCHUKWU	UZU	28285
1023	PATRICK CHUKWUKA	UZUH	28286
1024	ISHAYA	VANDU	28287
1025	JUDITH NKEMDILIM	WAKAMA	28288
1026	MODU	WAKIL	28289
1027	ROSE JOHN	WARIFINOWEI	28290
1028	OLUSOLA JOSEPH	WILLIAMS	28291
1029	NANA LAWAL	WOWO	28292
1030	CLEMENT CLIFFORD	WURANGTEP	28293
1031	OLUWASEUN SEWEDO	WUSU	28294
1032	MAMMAM BULUS-SALEH	WUYEP	28295
1033	ABDULMALIK	YAHAYA	28296

# LIST OF INDUCTEES

S/N	OTHER NAMES	SURNAME	MEMBERSHIP NO
1034	JIBRIL SEZWO	YAHAYA	28297
1035	USMAN	YAHAYA	28298
1036	IBRAHIM MOHAMMED	YAKUBU	28299
1037	JAMILU BATAGARAWA	YAKUBU	28300
1038	MUHAMMAD SANI	YARIMA	28301
1039	ZACHARIAH	YERO	28302
1040	IJAMULU BIRDLING	YUSUF	28303
1041	MU'UTASIM BILLAH	YUSUF	28304
1042	SAADATU IMAM	YUSUF	28305
1043	ABBAS ABUBAKAR	ZAKARI	28306
1044	ZAINAB	ZAKARIYAU	28307
1045	PETER GIDEON	ZECHARIAH	28308
1046	MARTHA EBITIMI	ZIMUGHAN	28309
1047	RIANETU	ZUBAIR	28310
1048	IBRAHIM OLATUNJI	AMBALI	28311
1049	JENNIFER	DIDEI	28312
1050	KADRI OBAFEMI	HAMZAT	28313
1051	SABO NASIR	KURAWA	28314
1052	PHOEBE TEMITOPE	OYEDOKUN	28315
1053	ALIRU ADEKUNLE	SAKA	28316
1054	ONOME AVWEROSUOGHENE	UDORO	28317
1055	LOVETH EBITONMO	ZUOKUMOR-MOSBOY	28318



# DONATION TOWARDS THE BENEVOLENT FUND

Members and Corporate bodies are encouraged to donate to this fund.

## Purpose of the Fund:

To assist members.

## Eligibility:

- The member directly in the event of medical disability.
- The next of kin in the event of death of member.

## What qualifies you?

- Up to date financial commitment at least a year before incident.

## What disqualifies you?

- Death by suicide, hard drug, assisted death, etc.
- Failure to pay any judgment debt.
- Criminal conviction by any court or Tribunal in Nigeria or elsewhere.
- Non-payment of financial commitment to

Donation towards the Benevolent Fund can be paid into the Institute's account:

**Account Name:** Chartered Institute of Taxation of Nigeria

**Account No:** 2011351834

**Bank:** First Bank of Nigeria Plc

the Institute.

- Rush payment of backlog of arrears.

## How much is one entitled to?

- N500,000 in the event of death.
- N50,000 - N250,000 for medical bills/expenses

## How to apply?

\* The letter for assistance shall be written by the member or next of kin and addressed to the Registrar/Chief Executive.

\* Applicant must be confirmed by the Chairman of his/her District Society.

**Lanre Olasunkanmi, Ph.D., FCTI**  
*Registrar/Chief Executive*

The Chartered Institute of Taxation of Nigeria  
Tax Professionals' House: Plot 16, Otunba Jobi Fele way, CBD, Alausa, Ikeja, Lagos  
P.O. Box 1087, Ebute-Metta, Lagos State, Nigeria.

Abuja Liaison Office: David Olorunleke House  
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Vice Chairman 1



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**Lasisi A. Faseun, FCTI**  
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Secretary



**Christy Oji**  
Asst. Secretary



## ADMISSION SPEECH BY THE PRESIDENT OF THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA

Distinguished ladies and gentlemen, let me congratulate all the inductees who have satisfied the requirements set out by Council and will therefore be inducted shortly as members of this noble profession. In my keynote address earlier on, I emphasized the need for you as would-be members of the taxation profession to eschew all forms of professional misconduct and uphold the integrity of the Institute in all your dealings. This admonition should be taken seriously as the Institute's Council frowns at any conduct deemed to be at variance with the Code of ethics for members.

On this note, distinguished inductees, by the powers conferred on me as the President/Chairman of Council of the Chartered Institute of Taxation of Nigeria, I hereby call on all inductees to be upstanding, raise their right hands and take the Oath of Allegiance as follows:

I ..... (state your name), do solemnly swear that I shall always,

- Comply with the provisions of the Institute's Charter
- Bear true allegiance to the Chartered Institute of Taxation of Nigeria

- Obey all rules and regulations of the Institute from time to time
- Comply with all the codes of ethics and standards of the Institute from time to time
- Promote the image and growth of the Institute and
- That as a member of the Chartered Institute of Taxation of Nigeria, I will perform my duty and fulfil my obligations to the Institute, clients and my employers with honesty faithfully and in accordance with the Institute's charter and laws of the Federal Republic of Nigeria.

So help me God.

I congratulate you, our newly admitted members, and wish you a most rewarding and exciting experience in the field of professional tax administration and practice in the years ahead.

**Mr. Samuel Agbeluyi, FCTI**  
President/Chairman of Council





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  - b) Executive Diploma in Tax Administration and Management
  - c) Executive Certificate in Tax Administration and Management
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  - a) Executive Advanced Diploma/ACTI in Customs Administration
  - 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
  - c) Executive Certificate in Local Government Revenue

### PROFESSIONAL PROGRAMS

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(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

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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

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**Contacts/Enquiries:**  
Monturayo Abudu - 08028561649 (secretary@taxacademyng.org)  
Ayodeji Mustapha - 08030690598 (mustapha.ayodeji@citn.org)  
Hope Akpan - 07069361682 (hope.akpan@citn.org)

**Account Name**  
CITN Tax Academy  
**Account No.**  
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### REGISTRATION PROCEDURE:

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**CITN TAX ACADEMY**  
CHARTERED INSTITUTE OF TAXATION OF NIGERIA

# CITN THROUGH ITS TAX ACADEMY HAS COMMENCED ADMISSION FOR ELIGIBLE LAWYERS

## INTRODUCTION

The Chartered Institute of Taxation of Nigeria through its Tax Academy has commenced admission of eligible lawyers for fast-track conversion training as a pre-condition to being certified as tax professionals and members of the Institute.

## REQUIREMENTS FOR APPLICATION

1

- 1 Certified NYSC Certificate / Certificate of Exemption
- 2 Certified LL.B and B.L Certificates
- 3 Three (3) years post-call to bar with cognate experience in taxation
- 4 Reference letter from employer confirming relevant experience in taxation

## ONCE THE APPLICATION IS APPROVED

3

Applicants are to pay the sum of N100,000 to the account number provided below and send evidence of payment to [application@taxacademyng.org](mailto:application@taxacademyng.org)

Notification will then be sent to applicants via email on the date of commencement of a **THREE (3) DAY MANDATORY TRAINING** which will be communicated in due time.

Upon completion of training, a Certificate of Participation will be issued to participants by the Academy.

## APPROVAL OF DIRECT MEMBERSHIP

5

Upon approval of the application for direct membership with due notification from the Institute, applicants are to pay N 375,000 online or to the CITN UBA account in (No. 6) for CITN THREE (3) DAYS MANDATORY PRE-INDUCTION Orientation Program and Induction Ceremony.

2

## VISIT [WWW.TAXACADEMYNG.ORG](http://WWW.TAXACADEMYNG.ORG)

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- Fill the form and submit  
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Bank: Access

4

## FOR MEMBERSHIP OF CITN

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Send evidence of payment to:  
[membership@citn.org](mailto:membership@citn.org) and copy  
[application@taxacademyng.org](mailto:application@taxacademyng.org)

6

## CITN UBA BANK ACCOUNT DETAILS

Account Name: CITN

Bank Account No. 1005809652

Bank: UBA

Send evidence of payment to [membership@citn.org](mailto:membership@citn.org)  
and copy [application@taxacademyng.org](mailto:application@taxacademyng.org)

**Academy Secretary:**

**S. Motunrayo ABUDU, CNA, ACTI** - 0802 856 1649 ([secretary@taxacademyng.org](mailto:secretary@taxacademyng.org)).

**For more info Contact :**

Ayodeji Mustapha - 0803 069 0598 ([mustapha.ayodeji@citn.org](mailto:mustapha.ayodeji@citn.org)).

Hope Akpan - 07069361682 ([hope.akpan@citn.org](mailto:hope.akpan@citn.org)).



## THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA

# Developing the Tax Profession

For further details, contact:  
**Lanre Olasunkanmi**, Ph.D, FCTI  
Registrar/Chief Executive

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