



OUR CAMPAIGN, TAX JUSTICE IN NIGERIA; THE JOURNEY SO FAR.

BY

CHINEDU BASSEY



OUTLINE

- Who we are?
- Our mandate
- Our Objectives
- Our opportunities
- What we have achieved so far
- Still on it
- Conclusion



WHO WE ARE

- The platform is called and known as **TAX JUSTICE AND GOVERNANCE PLATFORM NIGERIA.**
- The Platform is a loose association of individuals and groups interested in engaging issues related to tax justice and promoting a **fair, just, equitable and progressive tax regime in Nigeria.**



**Socio-economic justice
through equitable and fair
tax system in Nigeria.**

MOTTO

**Equity and inclusive
Prosperity.**



STOP THE BLEEDING
CURBING ILLICIT
FINANCIAL FLOWS
FROM AFRICA



OUR MANDATE



- **For all parties to work together in any way we can, involving all the stakeholders that are relevant to get involved through information sharing and pulling available resources together to undertake or influence some reforms in the tax system in Nigeria especially as it affects the informal sector, women and the low income earners.**



OUR OBJECTIVES

- To facilitate the development of effective legal and policy regimes that promote fair, progressive and transparent tax system and administration in Nigeria.
- To undertake research and evidence based campaigns against all forms of harmful tax practices that undermine government ability to generate maximum tax revenues to fund Development
- To undertake campaigns that promote efficient, accountable and transparent management of tax revenues for sustainable development at all levels)
- To sensitize citizens on Tax Justice issues and build a critical mass of informed citizens to engage the tax system



OUR OPPOTUNITIES

- **Existence of enabling laws and conducive space to engage the issues.**
- **The Nigerian membership and implementation of the OGP.**
- **Collaborative relationship with relevant government institutions, private and corporate institutions and other pressure groups**
- **Alliance and partnership with continental/global influential institutions**



WHAT ARE THE SUCCESSES SO FAR

- Increased Citizen's awareness on their rights and obligations with regards to tax.
- Bridging the gap between the citizens and the duty bearers
- Increased confidence in the informal economic sector to demand for accountability from the government.
- Review of some tax policy frameworks and abolition of anti-people oriented practices in tax administration at all levels of government.
- Increased consultation with the sector while planning and enhanced consideration in the decision making process.

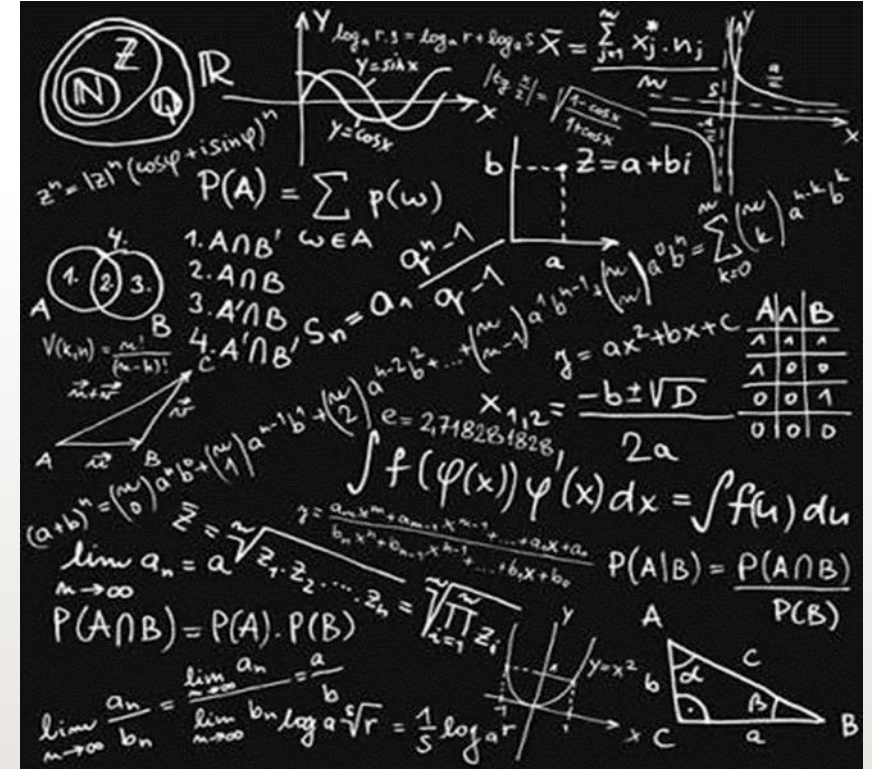


WHAT ARE THE SUCCESSES SO FAR CONT'D

- ❑ Empowered informal economic sector at the sub-national level who has adequate information and knowledge on the issue and are effectively engaging the tax administrative systems/issues affecting them.
- ❑ Facilitating and developing clear and subjective policies on taxation for the informal sector. (tax to service agreement and — compact)
- ❑ An organized critical mass of citizens, including women demanding for tax justice and equitable use of state resources.



According to Sven Steinmo,
“Governments need money.
Modern governments need
lots of money. How they get
this money and whom they
take it from are the two most
difficult political issues faced
in any modern political
economy.”



ISSUES IDENTIFIED

- Tax incentives for the rich against tax burden on the poor (corporate entities against MSMEs) .
- No clear framework on Informal sector taxation in Nigeria.
- Unmonitored Tax Incentives given to companies.
- Issues around multiple taxation (especially with no boundaries on the obligations of the collecting agencies)
- The need to amend the extant tax laws to address loopholes leveraged on especially at the state levels.
- The initiatives to improve the tax administrative system, who gains and who loses (the drive towards VAT and increase in the rate)

THE TRICKLE-DOWN EFFECT



- Increased demand for internal revenue growth,
- Enforcement of tax laws (practices)
- Multiple taxation resulting from non-adherence to laid down procedural guidelines for the operation of various tax authorities in Nigeria.
- High tax burden on the informal economic sector.
- The Poor sensitization/ awareness on tax compliance requirements.
- Leakages in the tax system.
- Lack of accountability for tax revenue and its expenditure;
- Lack of clarity on taxing powers of each level of government resulting in overlap and encroachment.

**MAKE
TAX
FAIR**



POLICY ALTERNATIVES RECOMMENDED

- Tax and essential services...tax to service agreement.
- Incentives should be monitored to access the cost-benefit impact on the entire society and the government.
- Reduction of human interface in the collection of revenues.
- Review and amendment of the Extant tax laws to accommodate the policy changes achieved.



Still on it – Way Forward

- Develop a strategy for expansion and engagement for greater impact at all levels
- Expanded advocacy on policy improvement considering strongly :
 - Tax and Comittment to reducing inequality (CRII)
 - Tax and the socio-economic needs of the people.
 - Tax and regional integration in the economic architecture of the sub region.

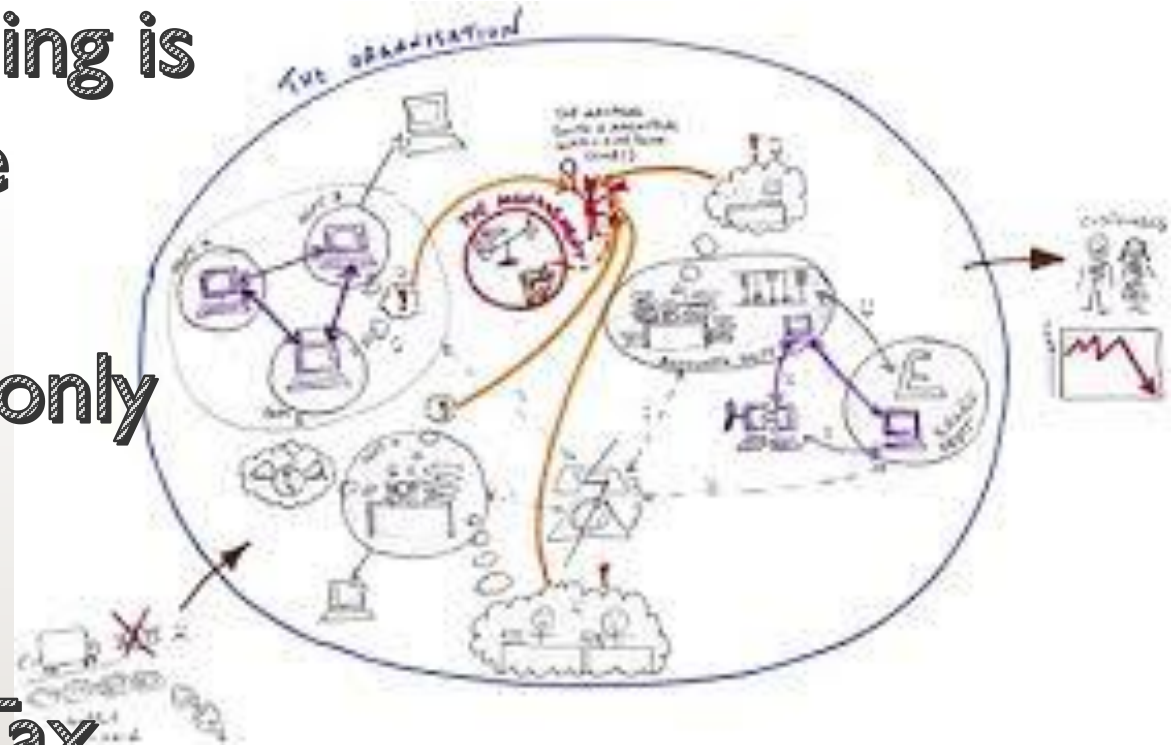


© Steve Bloom / Barcroft Media



Tax Education

- Awareness for confidence building is important to regain trust of the people from this sector.
- Demand for accountability can only come through knowledge.
- The integration of the budget monitors and the sub-national Tax justice platforms will foster adequate monitoring of the tax expenditures.



STOP
BLEEDING
CURBING ILLICIT
FINANCIAL FLOW



CONCLUSION

We are looking forward to achieving greater impacts which will contribute to a clear and equitable tax system in Nigeria at all levels of Government, through collaborative partnerships and support.



STOP THE BLEEDING
CURBING ILLICIT FINANCIAL FLOWS FROM AFRICA





+234-803-898-0903

c.bassey@cislac.org,

taxjusticeng@gmail.com,

