

1. Record Nr.	UNINA9910959457103321
Titolo	Federal inland revenue service and taxation reforms in democratic Nigeria / / edited by Ifueko Omoigui Okauru
Pubbl/distr/stampa	Ibadan, Nigeria, : Safari Books, 2012
ISBN	9789788431480 9788431488
Edizione	[1st ed.]
Descrizione fisica	1 online resource (610 p.)
Altri autori (Persone)	Okaurulfueko Omoigui
Disciplina	336.2
Soggetti	Internal revenue - Nigeria Taxation - Nigeria Tax administration and procedure - Nigeria
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"Nigeria Federal Inland Revenue Service"
Nota di bibliografia	Includes bibliographical references at the end of each chapters and index.
Nota di contenuto	<p>""Cover ""; ""Title page ""; ""Copyright page ""; ""Contents "";</p> <p>""Introduction""; ""Acknowledgements""; ""Executive Summary"";</p> <p>""CHAPTER ONE - PRE- 2004 REFORM ACTIVITIES""; ""The Macro Environment in Context ""; ""The Nigerian Economic Reform Agenda "";</p> <p>""CHAPTER TWO - SETTING THE TONE""; ""Study and Working Groups "";</p> <p>""The Tax Reform Agenda""; ""CHAPTER THREE - ORGANISATIONAL RE-STRUCTURING""; ""FIRS Organisational Structure Prior to 2004"";</p> <p>""Challenges Posed by the Pre-2004 Structure""; ""Changes in the Organisational Structure since 2004""</p> <p>""The Evolution of Integrated Tax Offices and Large Tax Offices""</p> <p>Evolution of other departments ""; ""CHAPTER FOUR - TAX POLICY"";</p> <p>""The National Tax Policy ""; ""Tax Policy Department in the Federal Inland Revenue Service ""; ""Supporting Tax Policy Unit at the Federal Ministry of Finance ""; ""CHAPTER FIVE - TAX LEGISLATION "";</p> <p>""Background""; ""Legal Reforms Achieved ""; ""Outstanding Bills "";</p> <p>""CHAPTER SIX - JUDICIAL PROCESSES""; ""Engaging the Judiciary "";</p> <p>""The Tax Appeal Tribunal ""; ""CHAPTER SEVEN - MODERNISATION"";</p> <p>""Modernisation Overview""; ""Re-engineering Projects ""</p> <p>""Automation of key processes ""Other modernisation projects"";</p> <p>""CHAPTER EIGHT - COMPLIANCE AND ENFORCEMENT""; ""Compliance</p>

Strategy"; "Compliance and enforcement group (CEG) activities ";
 "Investigation and enforcement activities "; "CHAPTER NINE -
 TAXPAYER SERVICES AND DELIVERY STANDARDS"; "Service Compact
 with Nigerians (SERVICOM): The FIRS Experience"; "Taxpayer Service,
 Policy, Process and Programmes Department"; "CHAPTER TEN -
 ENTRENCHING A STRONG ETHICAL CODE"; "Ethics, Values and Anti-
 Corruption"; "Putting a Code of Conduct in Place"
 "CHAPTER ELEVEN - CAPACITY BUILDING""Concept of Capacity
 Building in the FIRS"; "Structure"; "Staffing"; "Specialization";
 "Areas of Skills Impacted to Date"; "CHAPTER TWELVE - ASSET
 MANAGEMENT"; "CHAPTER THIRTEEN - SECURITY AND SAFETY
 MANAGEMENT"; "Policies"; "Organisational Structure"; "CHAPTER
 FOURTEEN - COOPERATION AND COLLABORATION"; "CHAPTER
 FIFTEEN - INTERNATIONAL INVOLVEMENT"; "CATA "; "VADA ";
 "ATAF "; "WATAF "; "CHAPTER SIXTEEN - TAX TREATY NETWORK
 AND TRANSFER PRICING"; "Background"; "Transfer pricing "
 "CHAPTER SEVENTEEN - STRATEGIC PERFORMANCE MANAGEMENT""
 Planning"; "Meetings and Retreats"; "CHAPTER EIGHTEEN -
 FINANCIAL PERFORMANCE"; "Revenue Collection: Performance and
 Trend Analysis"; "Funding"; "Financial Performance and
 Accountability"; "CHAPTER NINETEEN - BOARD-MANAGEMENT
 RELATIONS"; "Governance Reform"; "Policies, Guidelines and
 Processes of the Service"; "CHAPTER TWENTY - INTERNAL AFFAIRS";
 "Internal Affairs Restructuring"; "Internal Affairs Audit Charter";
 "Internal Affairs Policies and Procedures"
 "CHAPTER TWENTY ONE - CORPORATE SOCIAL RESPONSIBILITY"

Sommario/riassunto

In line with the federal structure of the Nigerian State, tax administration in the country is multi-tiered. The Federal Inland Revenue Service is responsible for assessing, collecting and accounting for tax and other revenues accruing to the Federal Government. The States Boards of Internal Revenue and the Local Government Revenue Committees perform similar functions at the State and Local Government levels respectively. This book attempts to chronicle the changes that have been taking place within the Federal Inland Revenue Service since 2004 and how these activities have contributed to the reforms in the Nigerian tax system. In terms of value, the book facilitates an understanding of the role played by the Service; its staff and stakeholders in repositioning the Nigerian tax system. It is an essential reference material for everyone that seeks an understanding of the processes that underscore the ongoing changes in the Nigerian tax system.
