



**REPORT OF THE CROSS RIVER  
INTERNAL REVENUE SERVICE  
(CRIRS) TOWN HALL MEETINGS  
HELD BETWEEN 17TH – 24TH  
SEPTEMBER, 2019**

OCTOBER, 2019

## **1. BACKGROUND**

The Federal Government of Nigeria has received a grant from the International Development Agency (IDA) acting as administrator of a trust fund from the European Union, for the implementation of the State and Local Governance Reform Project (SLOGOR) in the six States of Anambra, Cross River, Jigawa, Kano, Osun and Yobe. The overall development objectives of SLOGOR project is to improve transparency, accountability and quality in public financial management in Nigeria.

The Cross-River State Government, being one of the beneficiaries of the grant, engaged a consultant to carry out an extensive Tax Payer Education, Sensitization and Enlightenment campaign for Voluntary Tax Compliance in Cross River State by the CRIRS.

As part of CRIRS ongoing campaign on the Sensitization and Enlightenment of Taxpayers for Voluntary Tax Compliance, the Cross River Internal Revenue Service (CRIRS) carried out Town Hall Meetings with Taxpayers in selected urban areas of the State namely Ogoja, Ikom, Ugep and Calabar from the 17<sup>th</sup> September to 24<sup>th</sup> September, 2019.

The Campaign is aimed at:

- 1) Sensitizing and Educating Taxpayers on the need to pay tax;
- 2) Educating Taxpayers on the various types of taxes, levies, fees, fines applicable;
- 3) Enhancing Voluntary Tax Compliance among Taxpayers in the State;
- 4) Aiding Taxpayer enumeration and increase in our Taxpayer database;
- 5) Improving Cross River IRS/Taxpayer relations;
- 6) Creating the enabling environment for feedback from stakeholders and other Taxpayers that will help improve tax administration in the State.
- 7) Enhancing the planning of future sensitization campaigns aimed at enhancing voluntary tax compliance and ultimately increase in Internally Generated Revenue (IGR) for the State.

## **2. TOWN HALL MEETING HELD AT OGOJA ON THE 17<sup>TH</sup> OF SEPTEMBER, 2019**

Declaring the occasion open, the Executive Chairman, CRIRS, Mr. Akpanke A. Ogar welcomed and informed all present that the Town Hall Meeting was organized as part of its effort towards enhancing voluntary tax compliance in the State (with support from World Bank\European Union through the State and Local Governance Reform (SLOGOR) Project), (See Executive Chairman’s speech attached).

### **GOODWILL MESSAGE**

Delivering the goodwill message on behalf of the State Project Coordinator of CRSLOGOR, Mr. Jerry Ashiple (Director of Communications, CRSLOGOR) welcomed everyone present at the meeting. Giving a brief, he informed all that the SLOGOR Project is a European Union funded project managed by the World Bank to improve on accountability, transparency and public service delivery as it concerns public financial management in the State; the IRS is one of the key MDAs for which massive intervention has been carried out and part of the reason for the Town Hall Meeting to bring the message of voluntary tax compliance to the taxpayers. Mr. Ashiple further enjoined taxpayers to comply with the IRS and pay their taxes without duress, noting that the State is facing a serious transformation from the old ways of doing things as SLOGOR is about implementing a critical component of the project domiciled in the Accountant – General’s office called the State Integrated Financial Management Information System (SIFMIS)

### **PRESENTATION OF PAPERS**

The first presentation was by Mr. Akomaye Adie, FCA, FCTI on “Taxpayers Rights and obligations and Consequences of Non-compliance” (see presentations attached).

The second presentation was by Mr. John Ndifon FCIT, on “Taxation: A civic Responsibility and Imperative for socio-Economic Development” (see presentation attached).

## **SOME OF THE QUESTIONS/COMMENTS FROM TAXPAYERS;**

1. **Mr. Fidelis Omang** (Businessman, Ogoja) Multiple Taxation, the function of NAFDAC is the same as the function of Standard Organization of Nigeria food and also same as the function of Food Safety and Nutrition. On a yearly basis the food Industry suffer from the hands of these Agencies. What are the duties of each? Help to streamline these Agencies to reduce the number of collections.
2. **Mr. Sylvester Kanung** (Obanliku Livestock/Butchers Association) the reason people in Obanliku run away from paying taxes because they have not seen any meaningful development in the Local Government Areas. If the Government can improve on infrastructural development rather than enriching themselves with taxpayers' money.
3. **Mr. Daniel** (Revenue Supervisor, Ogoja Local Government Council) Do the items in the tax guide negates what is in the tariff at the Local Government bye law?
4. **Mr. Gerald Adie** (Obudu) as politicians we are asked to pay for Tax clearance when vying for an elective position, when we lose the elections such money is not returned, what should we do?

## **ATTENDANCE**

The overall objective of the Town Hall Meeting in terms of attendance was achieved as the event witnessed relatively moderate turn out as witnessed at the Ogoja centre, the meeting was held at Gomara Hotel, Ogoja and had a total number of 144 persons from Obanliku, Obudu, Bekwarra, Yala and Ogoja in attendance amongst whom are:

1. Mrs. Margaret Basse – The Head of Local Government Administration, Ogoja Local Government Council.
2. Mr. Martin Otu - Ogoja Local Government Council
3. Mr. Ojisor T. Agim – AGSA, Ogoja Local Government Council.
4. Mr. Daniel Jege – Revenue Supervisor, Ogoja Local Government Council.
5. Mr. Egida Kenneth Henry - Ogoja Local Government Council.
6. Pastor Promise Horace – CRHA, Ogoja
7. Chairmen, Vice Chairmen, Secretaries and Proprietors of various Professional Bodies, Groups and Associations (see attached attendance).

## **VOTE OF THANKS**

The Director, Administration, CRIRS gave a vote of thanks at the end of the meeting.

## **3. TOWN HALL MEETING HELD AT IKOM ON THE 18<sup>TH</sup> OF SEPTEMBER, 2019**

Declaring the meeting open the Executive Chairman, Internal Revenue Service welcomed everyone present on behalf of the Service to the Town Hall Meeting organized with support from the European Union/World Bank through the SLOGOR Project. (See Executive Chairman's speech attached).

### **GOODWILL MESSAGE**

A goodwill message was given by Mr. Jerry Ashiple on behalf of the State Project Coordinator of CRSLOGOR. He also gave a brief on the project.

### **PRESENTATION OF PAPERS**

The first presentation was by Mr. Akomaye Adie, FCA, FCTI on "Taxpayers Rights and obligations and Consequences of Non-compliance" (see presentation attached).

The second presentation was by Mr. John Ndifon FCIT, on "Taxation: A civic Responsibility and Imperative for socio-Economic Development" (see presentations attached).

### **SOME OF THE QUESTIONS/COMMENTS FROM TAXPAYERS WERE AS SHOWN BELOW;**

1. **Mr. Christopher Madu** (IPMAN) there are no basic amenities how can the Government harness the nation's resources from previous Loot and give the poor masses waver?
2. **Pastor Eugene Chuwa** (Chairman, Ikom Petroleum Dealers Association) from the presentations at the meeting what was mentioned was just the responsibility of taxpayers to government, there was no mention of the responsibility of government to the citizens. Ikom has no light, water or good roads but different Government Agencies collect taxes and levies on a daily basis.

3. **Mr. Okpa Moses** (Chairman Traders Union) appealed that the Town Hall Meeting should be held in each Local Government Area of the State. Under what circumstance is one exempted from paying tax?
4. **Mr. Ichie** (Director, Lisbon Hotel, Ikom) why do directors of companies pay tax just once in a year while their staff pay 12 times in a year? Can taxpayers assess themselves and pay their taxes?

### **ATTENDANCE**

The meeting for the Ikom centre which held at the Ikom Council Hall was also successful as it witnessed a larger turn out of people from Boki, Etung, Obubra and Ikom with a total population of 197 amongst whom are:

1. Head of Ikom Government Administration, Ikom Local Government Council.
2. His Royal Highness Francis Abotu – Clan Head of Atimaka
3. Dr. Robert O. Eriom – Private Health Provider
4. Dr. Micheal Nkwam – Chief Medical Director, County Specialist Hospital, Ikom
5. Mr. Joseph Adebayo – Burser, Nogak Polytechnic, Ikom
6. Mr. Celeb Agwu – Vice President, Ohaneze Ndigbo, Ikom
7. Chairmen, Vice Chairmen, Secretaries and Proprietors of various Professional Bodies, Groups and Associations (see attached attendance).

### **VOTE OF THANKS**

The Director, Administration, CRIRS gave a vote of thanks at the end of the meeting.

### **4. TOWN HALL MEETING HELD AT UGEP ON THE 19<sup>TH</sup> OF SEPTEMBER, 2019**

Declaring the event open, the Executive Chairman welcomed and thanked everyone present for finding time out of their busy schedule to attend the meeting (see Executive Chairman's Speech attached).

## **GOODWILL MESSAGE**

In his good will message, Dr. Gabriel Akpeke, Permanent Secretary, Ministry of International Development Cooperation (MIDC) thanked God for making it possible for everyone to be at the meeting, he also thanked the World Bank through the SLOGOR Project for sponsoring the intervention and the IRS for implementing the intervention. He stated that every community desires to have the best basic amenities, it is money from taxes that can provide such amenities. So he encouraged taxpayers to do their bit by paying taxes and government will ensure that the taxes are used judiciously.

## **PRESENTATION OF PAPERS**

The first presentation was given by Mr. Akomaye Adie, FCA, FCTI on “Taxpayers Rights and obligations and Consequences of Non-compliance” (see presentations attached).

The second presentation was given by Dr. (Mrs.) Obal Usang, on “Taxation: A civic Responsibility and Imperative for socio-Economic Development” (see presentations attached).

## **SOME OF THE QUESTIONS/COMMENTS FROM TAXPAYERS INCLUDE THE FOLLOWING;**

1. **Ereh Israel Arikpo**, if a taxpayer applies for Tax Clearance Certificate does it attract any payment? How do I know the relevant tax authority? Is it an offence to pay?
2. **Ibe Iquo Edowa**, are taxes paid at the grassroots and is it used in the area it should?
3. **Chief Emmanuel Aso**, why are receipts not issued on taxes paid to show evidence of tax payments?
4. **Elder M. Chukwu** (President, NAPPMED, Yakurr) when taxpayers apply for objection they are given the condition to pay fifty percent (50%) of the assessment they are objecting to before attention is given to the objection letter.
5. The business is Twenty years old but because of family problems and other payments the business is no longer moving well and the assessments given to the business is way more than the business, this should be looked into.

## **ATTENDANCE**

At Ugep the meeting which held at the Institute of Technology Management (ITM), Ugep was meant for taxpayers and stakeholders from Abi, Biase and Yakurr LGAs. The attendance was moderate in line with the number of invitees a total number of 136 people were at the meeting including notable guests like:

1. Dr. Gabriel Akpeke – Permanent Secretary, Ministry of International Development Cooperation
2. Dr. Jeff Thomson – Rector, Institute of Technology Management, Ugep
3. Mr. Lucky Ugboko – Bursar, Institute of Technology Management, Ugep
4. Usani Ikpi Okon – Community Leader, Yakurr
5. Cletus B. Okon – Leader, Nigerian Bar Association, Ugep Chapter
6. Mrs. Grace Asuquo – Revenue Officer, Yakurr Local Government Council
7. Chairmen, Vice Chairmen, Secretaries and Proprietors of various Professional Bodies, Groups and Associations (see attached attendance)

## **VOTE OF THANKS**

The Director, Administration - Internal Revenue Service gave a vote of thanks.

## **5. TOWN HALL MEETING AT CALABAR HELD ON THE 24<sup>TH</sup> OF SEPTEMBER, 2019**

The Executive Chairman, CRIRS, Mr. Akpanke A. Ogar welcomed all present and said the Town Hall Meeting was organized as part of its effort towards enhancing voluntary tax compliance in the State with support from World Bank\European Union through the State and Local Governance Reform (SLOGOR) Project.

The Executive Chairman emphasized that the Town Hall meeting was one of the public enlightenment measures adopted by the Service to close the communication gap between the esteemed taxpayers and the Service. Speaking on the essence of the town hall meeting, Mr. Ogar remarked that the sensitization campaign is amongst others aimed at improving tax administration in the State creating the enabling environment for proper interface between the Tax authority and the Tax payers which culminates in an avenue for feedback which will help in furthering a better relationship among Taxpayers and other stakeholders in the State as well as enhance tax payers data base and increase revenue generation.

## **GOODWILL MESSAGES**

### **1) EXECUTIVE SECRETARY – JOINT TAX BOARD (JTB)**

In his address, the Executive Secretary of the Joint Tax Board (JTB), Sir Oseni Elemah mni who was the special guest of Honor praised the Internal Revenue Service for organizing the Town Hall meeting and the World Bank for the sponsorship. In his words the Executive Secretary, Sir Oseni Elamah said what CRIRS is doing is to provide the environment for engaging the taxpayers. This will provide the opportunity for the tax administrator to feel the pulse of the taxpayer. From the feedback derived, the tax administrator will have the opportunity to dispel doubts and allay fears. What this does is that issues of tax are better understood by the taxpayer, and when there is understanding, there is harmony.

### **2) PERMANENT SECRETARY - MINISTRY OF INTERNATIONAL DEVELOPMENT COOPERATION (MIDC)**

Dr. Gabriel Akpeke, Permanent Secretary, Ministry of International Development Cooperation welcomed and thanked all for finding time to attending the Sensitization Town Hall Meeting and prayed that the objective of the Sensitization Campaign will help in positioning the State as one of the foremost in revenue generation in Nigeria. Dr. Akpeke implored all taxpayers to practice ‘what I can do for my country and not what my country can do for me’, as the grant for the SLOGOR intervention is taxpayers money from other developed nations in form of grants to help develop our country. He enjoined all to do their best by performing their civic duty to take the State to a greater height.

### **3) PERMANENT SECRETARY - MINISTRY OF FINANCE (MOF)**

The Permanent Secretary, Ministry of Finance Mr. Gabriel Ikang, welcomed all and assured that the Internal Revenue Service and the Ministry of Finance are doing all they can to address the issue of multiple taxation and assured that at the end of the Town Hall Meeting tax collection will be made easier.

#### **4) SPEAKER – CROSS RIVER STATE HOUSE OF ASSEMBLY (CRSHOA)**

The Speaker Cross River House of Assembly, Rt. Hon. Eteng Williams thanked all present at the meeting and stated that the issue of multiple taxation affects everyone in the State and commends IRS for doing a great job in reducing incidences of multiple taxation in recent times as compared to a few years back. The Speaker explained that it is criminal not to pay taxes, in 2016 His Excellency came up with tax exemption law the HOA fought for measures to be put in place for Government to pay for those exempted because that is what the law says. He said tax is compulsory, not optional. The Speaker pleaded that the bond between the State and Local Government Tax Authorities should be strengthened and cases of cash collection should be a thing of the past, he encouraged taxpayers to always make every payment in the bank using their TIN.

#### **PRESENTATION OF PAPERS**

The first presentation was given by Elder Esien Ukorebi FCIT, FCA on “Taxpayers Rights and obligations and Consequences of Non-compliance” (see presentation attached).

The second presentation was given by Elder Gershom Davis FCIT, FCA on “Taxation: A civic Responsibility and Imperative for socio-Economic Development” (see presentation attached).

#### **SOME OF THE QUESTIONS/COMMENTS FROM TAXPAYERS INCLUDING THE FOLLOWING;**

1. **Mr. Ento Edaka** (Sematech Nigeria Limited) need clarification on whether a company that is being owed for years and is almost getting bankrupt but still keeps getting request from the tax authority to pay taxes. Is there no place for rebate or deferment for such company?
2. **Mr. Festus Mbonu** (Chairman, Building Materials Association, (Calabar) members of the association sometimes use Best of Judgment (BOJ) to assess themselves and pay same but when tax officials come for enforcement, they issues new assessment for them to pay more.
3. **Etete C. Y. Chukwuma** (Motor Spare Parts Dealers Association) appeals that the IRS make available to residents the list of taxes to pay on a yearly basis.

4. **Mr. David Alobi** (CSO) observed that people do not want to pay taxes because of the affluent lifestyle of public office holders with taxpayers' monies, when basic amenities are not provided for the taxpayers.

## **ATTENDANCE**

In the Calabar center which was the last lap of the meeting the turnout was most impressive as 317 taxpayers, stakeholders, members of the State House of Assembly and professional bodies were fully represented, notable among them are;

- 1) Sir Oseni Elamah – Executive Secretary, Joint Tax Board
- 2) Rt. Hon. Eteng Williams – Speaker, CRS House of Assembly
- 3) Rt. Hon. Peter Odey – Leader, CRS House of Assembly
- 4) Hon. Sunday Achunekang – Chairman, House Committee on Finance and Appropriation
- 5) Rt. Hon. Matthew Olory – Chairman, House Committee on Local Government Affairs
- 6) Hon. Edward Ajang - Chairman, House Committee on International Donor Agency and SDGs
- 7) Hon. Chris Mbu Ogar - Chairman, House Committee on Commerce, Industry and PPP
- 8) Rt. Hon. Gabriel Okpeche - Chairman, House Committee on Public Accounts
- 9) Mr. Kelly Ayamba – Chairman, Chartered Institute of Taxation of Nigeria, CRS Chapter
- 10) Dr. Gabriel Akpeke - Permanent Secretary, Ministry of International Development Cooperation
- 11) Mr. Gabriel Ikang - Permanent Secretary, Ministry of Finance
- 12) Barr. James Odok - Permanent Secretary, Civil Service Commission
- 13) Mr. Philip Otigbo – Ag. Director General, Cross River Geographic Information Agency (CRGIA)
- 14) Mr. Joseph Imbufe – Project Coordinator, CRSLOGOR
- 15) Mr. Ben Okpekpi – State Chairman, Nigeria Labour Congress
- 16) Mr. Michael Odere – State Chairman, Chartered Institute of Bankers
- 17) Mr. Ken Asim Ita – Executive Secretary, Calabar Chamber of Commerce, Industry, Mines and Agriculture (CALCCIMA)
- 18) Mr. Oxford Egbe - Director General, Cross River State Development Control Agency.

## **VOTE OF THANKS**

The Director, Administration, Internal Revenue Service gave a vote of thanks at the end of the meeting.

### DETAILS OF SPEAKERS

S/N	NAME	PROFILE	TOPIC PRESENTED
1.	Mr. Akomaye Adie FCA, FCIT	Former President Chartered Institute of Taxation, CRS, Private Tax Practitioner.	Taxpayers Rights and obligation and Consequence of Non-compliance
2.	Mr. John Ndifon FCIT, FCA	Professional Tax Practitioner in Private Practice.	Taxation: A civic Responsibility and Imperative for socio-Economic Development
3.	Dr. (Mrs) Obal Usang ACA	Head of Department (HOD) Department of Accountancy, University of Calabar	Taxation: A civic Responsibility and Imperative for socio-Economic Development
4.	Elder Esien Ukorebi FCIT, FCA	Former Chairman Cross River Internal Revenue Service, Professional Tax Practitioner.	Taxpayers Rights and obligation and Consequence of Non-compliance
5.	Elder Gershom Davis FCIT	Chairman, DOC – AA Consultants, Professional Accountant and Tax Expert.	Taxation: A civic Responsibility and Imperative for socio-Economic Development

### STATISTICS OF ATTENDANCE

S/N	VENUE	INFORMAL SECTOR	BUSINESS ASSOCIATIONS	PROFESSIONAL GROUPS	OTHERS/ GOVT. STAFF	TOTAL
1.	Ogoja	48	40	5	51	144
2.	Ikom	77	50	19	51	197
3.	Ugep	50	28	15	43	136
4.	Calabar	100	65	72	80	317
<b>TOTAL</b>		<b>275</b>	<b>183</b>	<b>111</b>	<b>225</b>	<b>794</b>

## RECOMMENDATION

The Town Hall Meeting was very successful and even though the benefit is not immediate we recommend that the Service should initiate further Town Hall Meetings to interface with Taxpayers and other stakeholders as to maintain the tempo for the drive for voluntary tax compliance in Cross River State.

## NEXT STEPS

1. More Taxpayer engagements;
2. More sensitization and education on need to pay taxes;
3. Enumeration of Taxpayers to expand our tax base and increase revenue.

## CONCLUSION

The exercise was successful with appreciation to the European Union and the World Bank through the State and Local Governance Reform (SLOGOR) Project and other functionaries involved that made the Town Hall Meeting successful. The event was well published in the media via: Cross River Broadcasting Corporation (CRBC) Calabar, African Independent Television (AIT), Social Media, Channels Television and IRS Website.

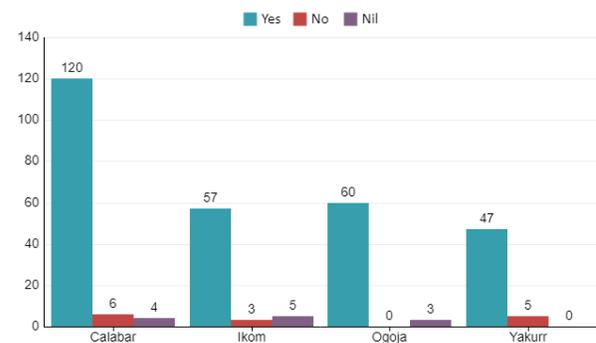
## REPORT OF MONITORING AND EVALUATION SURVEY CARRIED OUT DURING THE TOWN HALL MEETINGS

Q1a: Have you ever paid any tax?

Table

#	Location	Yes	No	Nil	Total
1	Calabar	120	6	4	130
2	Ikom	57	3	5	65
3	Ogoja	60	0	3	63
4	Yakurr	47	5	0	52

Chart

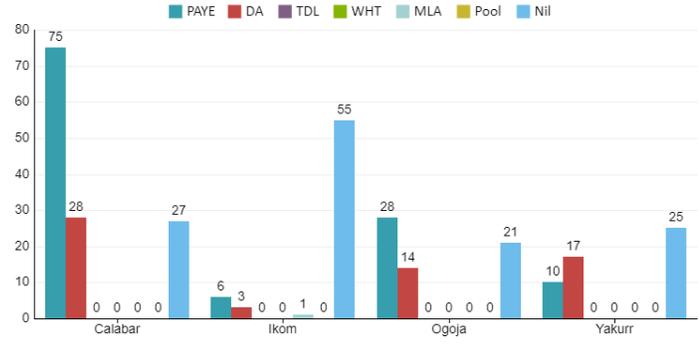


Q1b: What tax did you pay?

Table

#	Location	PAYE	DA	TDL	WHT	MLA	Pool	Nil	Total
1	Calabar	75	28	0	0	0	0	27	130
2	Ikom	6	3	0	0	1	0	55	65
3	Ogoja	28	14	0	0	0	0	21	63
4	Yakurr	10	17	0	0	0	0	25	52

Chart



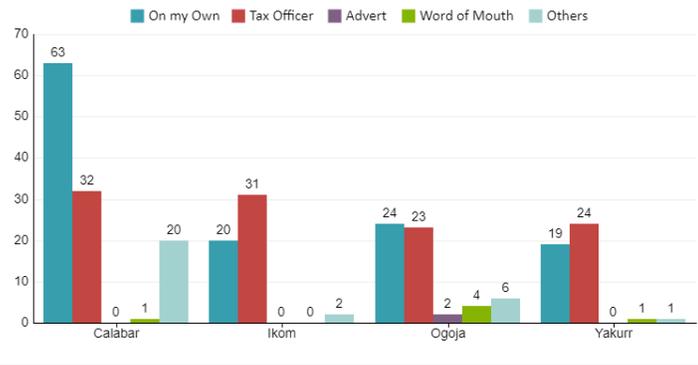
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q2: Who urged you to pay?

Table

#	Location	On my Own	Tax Officer	Advert	Word of Mouth	Others	Total
1	Calabar	63	32	0	1	20	130
2	Ikom	20	31	0	0	2	65
3	Ogoja	24	23	2	4	6	63
4	Yakurr	19	24	0	1	1	52

Chart



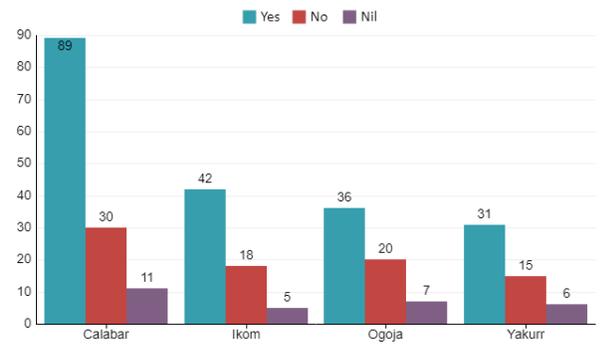
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q3: Do you have a TIN?

Table

#	Location	Yes	No	Nil	Total
1	Calabar	89	30	11	130
2	Ikom	42	18	5	65
3	Ogoja	36	20	7	63
4	Yakurr	31	15	6	52

Chart



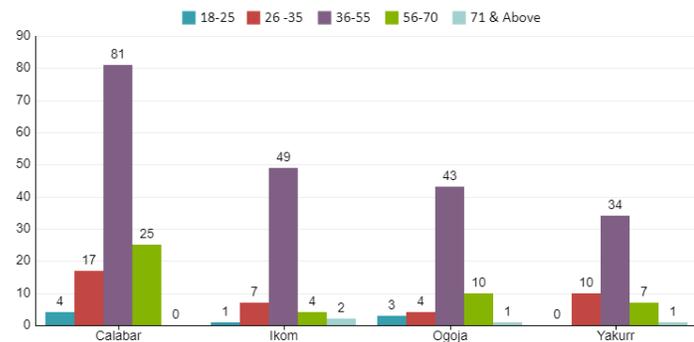
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q4: How old are you?

Table

#	Location	18-25	26-35	36-55	56-70	71 & Above	Total
1	Calabar	4	17	81	25	0	130
2	Ikom	1	7	49	4	2	65
3	Ogoja	3	4	43	10	1	63
4	Yakurr	0	10	34	7	1	52

Chart



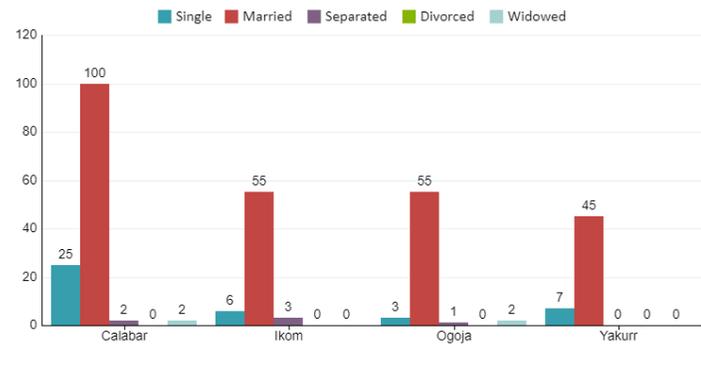
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q5: Are you married?

Table

#	Location	Single	Married	Separated	Divorced	Widowed	Total
1	Calabar	25	100	2	0	2	130
2	Ikom	6	55	3	0	0	65
3	Ogoja	3	55	1	0	2	63
4	Yakurr	7	45	0	0	0	52

Chart



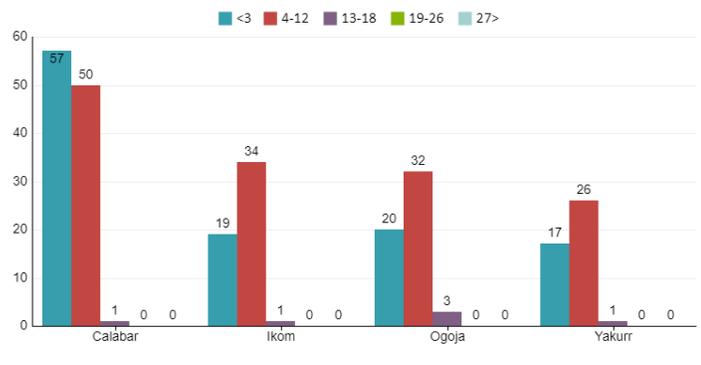
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q6: How many children do you have?

Table

#	Location	<3	4-12	13-18	19-26	27>	Total
1	Calabar	57	50	1	0	0	130
2	Ikom	19	34	1	0	0	65
3	Ogoja	20	32	3	0	0	63
4	Yakurr	17	26	1	0	0	52

Chart



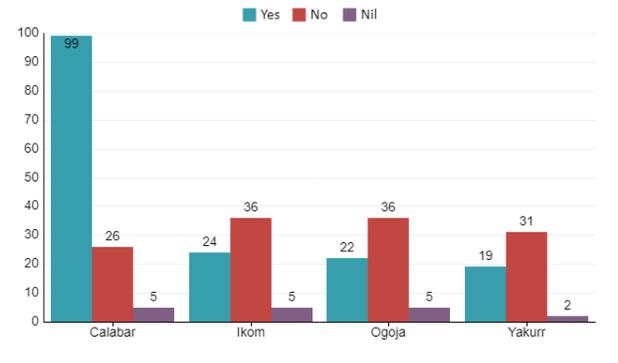
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q7: Are you employed?

Table

#	Location	Yes	No	Nil	Total
1	Calabar	99	26	5	130
2	Ikom	24	36	5	65
3	Ogoja	22	36	5	63
4	Yakurr	19	31	2	52

Chart



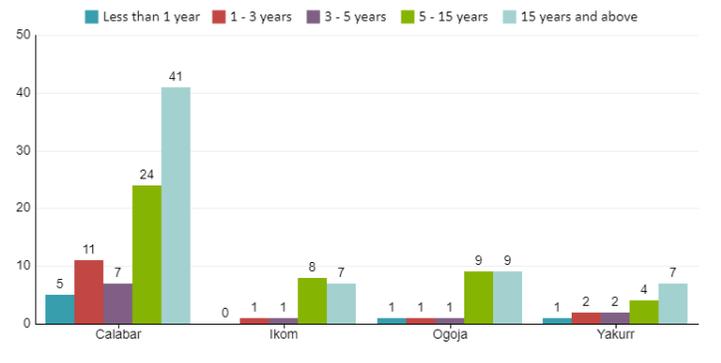
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q8: If yes in '7' above, for how long have you been employed?

Table

#	Location	Less than 1 year	1 - 3 years	3 - 5 years	5 - 15 years	15 years and above	Total
1	Calabar	5	11	7	24	41	130
2	Ikom	0	1	1	8	7	65
3	Ogoja	1	1	1	9	9	63
4	Yakurr	1	2	2	4	7	52

Chart



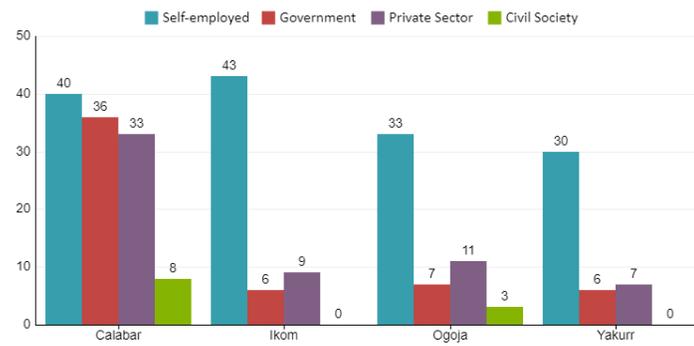
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q9: If yes in '7' above, are you?

Table

#	Location	Self-employed	Government	Private Sector	Civil Society	Total
1	Calabar	40	36	33	8	130
2	Ikom	43	6	9	0	65
3	Ogoja	33	7	11	3	63
4	Yakurr	30	6	7	0	52

Chart



Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q10: If 'A' in 9 above, do you belong to any Traders Union/Association?

Table

#	Location	Yes	No	Nil	Total
1	Calabar	55	20	55	130
2	Ikom	46	12	7	65
3	Ogoja	45	9	9	63
4	Yakurr	28	11	13	52

Chart



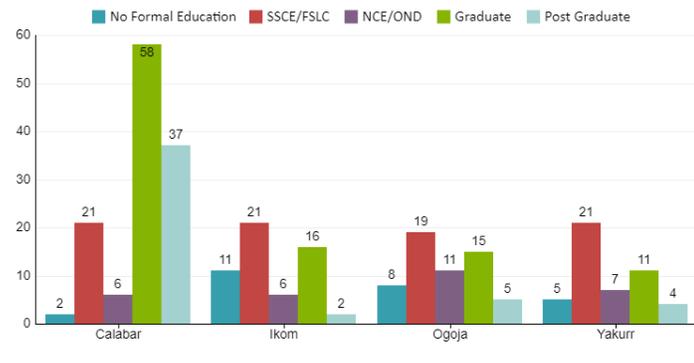
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q12: What is your Educational level?

Table

#	Location	No Formal Education	SSCE / FSLC	NCE / OND	Graduate	Post Graduate	Total
1	Calabar	2	21	6	58	37	130
2	Ikom	11	21	6	16	2	65
3	Ogoja	8	19	11	15	5	63
4	Yakurr	5	21	7	11	4	52

Chart



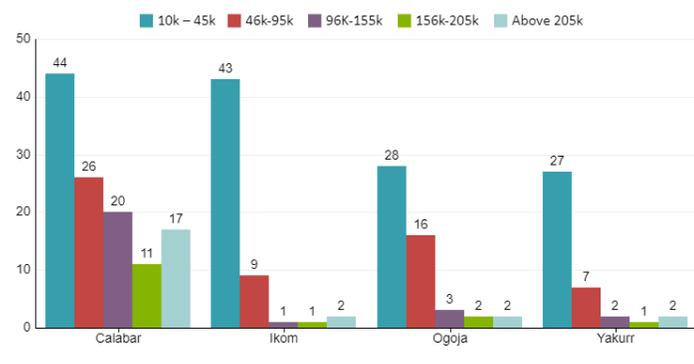
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q13: What is your monthly income bracket?

Table

#	Location	10k - 45k	46k-95k	96K-155k	156k-205k	Above 205k	Total
1	Calabar	44	26	20	11	17	130
2	Ikom	43	9	1	1	2	65
3	Ogoja	28	16	3	2	2	63
4	Yakurr	27	7	2	1	2	52

Chart



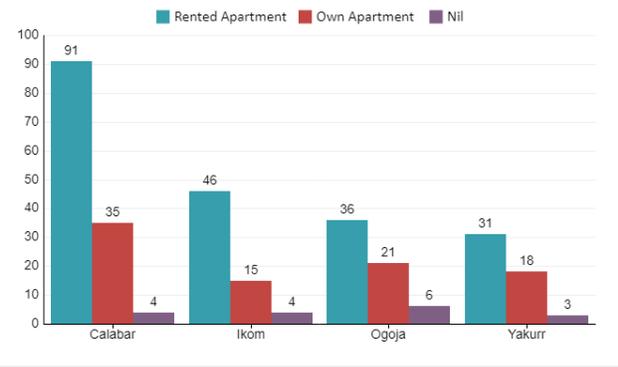
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q14: Are you living in your own house or a rented apartment?

Table

#	Location	Rented Apartment	Own Apartment	Nil	Total
1	Calabar	91	35	4	130
2	Ikom	46	15	4	65
3	Ogoja	36	21	6	63
4	Yakurr	31	18	3	52

Chart



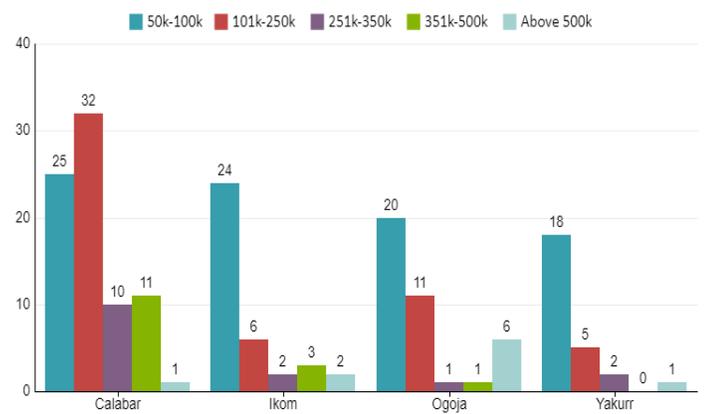
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q15: If B, in '13' above how much is your rent?

Table

#	Location	50k-100k	101k-250k	251k-350k	351k-500k	Above 500k	Total
1	Calabar	25	32	10	11	1	130
2	Ikom	24	6	2	3	2	65
3	Ogoja	20	11	1	1	6	63
4	Yakurr	18	5	2	0	1	52

Chart



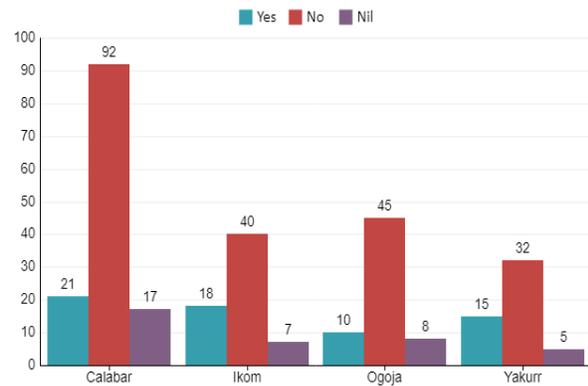
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q16: Do you have a Tax Clearance Certificate (TCC)?

Table

#	Location	Yes	No	Nil	Total
1	Calabar	21	92	17	130
2	Ikom	18	40	7	65
3	Ogoja	10	45	8	63
4	Yakurr	15	32	5	52

Chart



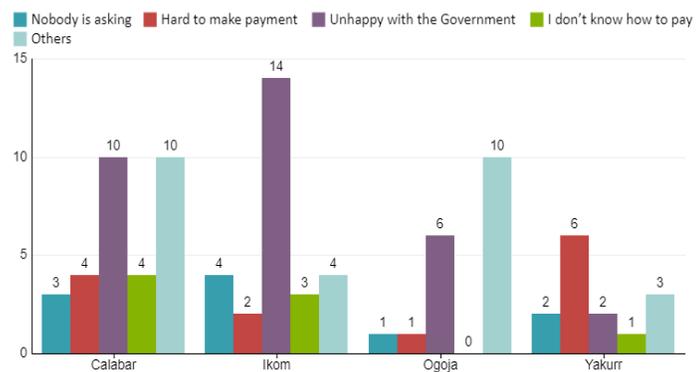
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q19: If you do not pay taxes, what are your reasons?

Table

#	Location	Nobody is asking	Hard to make payment	Unhappy with the Government	I don't know how to pay	Others	Total
1	Calabar	3	4	10	4	10	130
2	Ikom	4	2	14	3	4	65
3	Ogoja	1	1	6	0	10	63
4	Yakurr	2	6	2	1	3	52

Chart



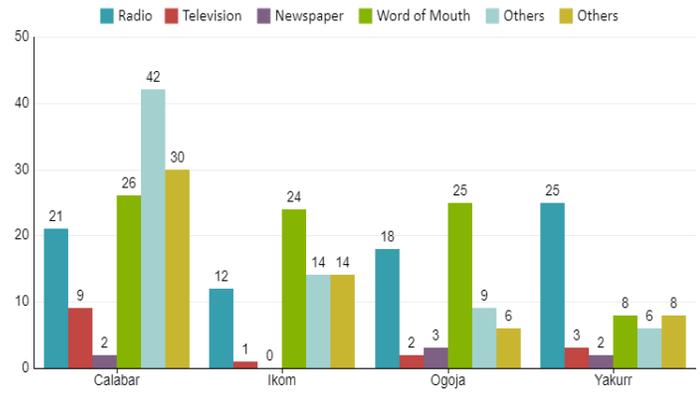
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q20: How did you learn about paying your taxes?

Table

#	Location	Radio	TV	News Paper	Word of Mouth	Others	Nil	Total
1	Calabar	21	9	2	26	42	30	130
2	Ikom	12	1	0	24	14	14	65
3	Ogoja	18	2	3	25	9	6	63
4	Yakurr	25	3	2	8	6	8	52

Chart



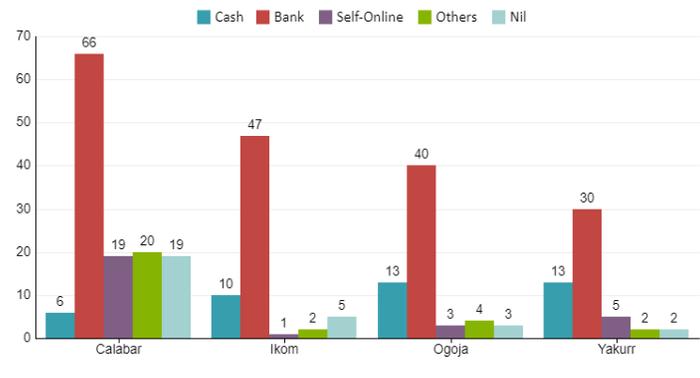
Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

Q21: How do you prefer to pay your tax?

Table

#	Location	Cash	Bank	Self-Online	Others	Nil	Total
1	Calabar	6	66	19	20	19	130
2	Ikom	10	47	1	2	5	65
3	Ogoja	13	40	3	4	3	63
4	Yakurr	13	30	5	2	2	52

Chart



Questions: Q1a, Q1b, Q2, Q3, Q4, Q5, Q6, Q7, Q8, Q9, Q10, Q12, Q13, Q14, Q15, Q16, Q19, Q20, Q21

**PICTURES OF THE TOWN HALL MEETINGS**



PLATE 1: MEMBERS OF THE HIGH TABLE AT THE OGOJA MEETING



PLATE 2: A CROSS SECTION OF TAXPAYERS AT THE OGOJA MEETING



PLATE 3: GROUP PHOTOGRAPH AT THE OGOJA MEETING



PLATE 4: MEMBERS OF THE HIGH TABLE AT THE IKOM MEETING DURING THE OPENING PRAYER



**PLATE 5: A CROSS SESSION OF TAXPAYERS AT THE IKOM MEETING**



**PLATE 6: MR. AKPANKE A. OGAR (EXECUTIVE CHAIRMAN, CRIRS) ADDRESSING IKOM TAXPAYERS**



PLATE 7: DURING QUESTIONS AND ANSWERS-INTERACTIVE SESSION AT THE IKOM MEETING



PLATE 8: EXECUTIVE CHAIRMAN CRIRS PRESENTING HIS SPEECH AT THE UGEP MEETING



**PLATE 9: A CROSS SECTION OF IRS DIRECTORS AND TAXPAYERS AT THE UGEP MEETING**



**PLATE 10: GROUP PHOTOGRAPH AT THE UGEP MEETING**



MR. PATRICK UGBE-CONSULTANT, MR. AKPANKE A. OGAR-EXECUTIVE CHAIRMAN CRIRS, SIR OSENI ELAMAH- EXECUTIVE SECRETARY JTB & MR. JOHN UKWU AGWUPUYE- DIRECTOR ADMINISTRATION CRIRS ARRIVING AT THE CALABAR VENUE OF THE TOWN HALL MEETING



**PLATE 11: MEMBERS OF THE HIGH TABLE DURING THE OPENING PRAYER AT THE CALABAR MEETING**



**PLATE 12: A CROSS SESSION OF TAXPAYERS AT THE CALABAR MEETING**



**PLATE 13: PROJECT COORDINATOR-CRSLOGOR, DIRECTOR ADMINISTRATION-CRIRS & A CROSS SESSION OF TAXPAYERS AT THE CALABAR MEETING**



PLATE 14: ELDER ESIEN UKOREBI-GUEST SPEAKER DELIVERING HIS PRESENTATION ON TAXPAYERS RIGHTS AND OBLIGATIONS: CONSEQUENCES OF NON REMITTANCE

**Mike Igbo**  
Deputy Director Information