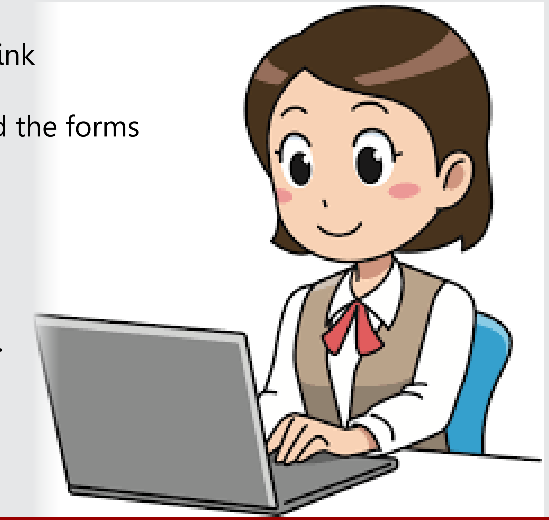
A TAXPAYER CALLED OUR HELPDESK LINE REQUESTING FOR THE PROCESS OF FILING THE MONTHLY AND ANNUAL PAYE RETURNS.

To filing Monthly and Annual PAYE Returns, please follow the steps listed below

1. Visit CRIRS Website www.crirs.ng
2. Click on the "Downloads" menu
3. Locate and click on the menu Titled "Forms" Or click/type this link https://www.crirs.ng/forms-2/ to load the Forms page
   On the Forms page, click on these text links below to download the forms
   · PAYE ANNUAL RETURN FORM A
   · PAYE ANNUAL RETURNS FORM H1
   · Monthly PAYE Remittance Schedule



On submission, please provide the following:

- PAYE remittances as specified in the downloaded forms above.
- Provide bank printout/evidence of payment.
- Add a covering letter, Addressed to

The Executive Chairman,
Cross River Internal Revenue Service,
New Secretariat Complex,
Murtala Mohammed Highway,
PMB 1063, Calabar, Cross River State.

NOTE: PLEASE SUBMIT ALL THE ABOVE DOCUMENTS IN SOFT AND HARD COPIES.

Do not Miss out.

www.crirs.ng

Visit www.crirs.ng

Know your Tax rights.

If you've ever filed your taxes, you know that it can be a confusing and frustrating process even scary. But what if there was a website that could help you understand the Cross River State's tax laws and how to file your taxes at the comfort of your homes? Introducing the New Cross River State internal Revenue Service Website! Crirs.ng

WHAT ARE THE BENEFITS OF USING T.H.E. REBRANDED CRIRS.NG WEBSITE

There are many benefits visitors will derive when using the rebranded state IRS Website when filing taxes. First and foremost, the Website is user-friendly and responsive, as well as easy to navigate. This makes it easier for taxpayers to file their tax returns on their own, without having to rely on someone else. In addition, the website provides downloadable helpful information about Tax laws and how they work as well as forms, which can help taxpayer understand their situation better. This website will as it were, taxpayers through their tax obligations with a few clicks.

The following are useful resource offered:

Pay any tax just with a few click
Self-service for TIN Registration (individual and corporate)
Look up and verify TIN
Tax calculator & Tax Advice
Trending tax news as pop ups
FAQ and (videos tutorials and updates)
24 hours life chat & news Blog

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Introducing!! Paying your tax via whatsApp. These new feature (s) make using the upcoming crirs.ng website today and keep tracts of these transformation.

TAX & YOU News Digest

A MONTHLY PUBLICATION OF THE CROSS RIVER INTERNAL REVENUE SERVICE

Vol. 2 | No. 1 SEPT., 2022

Inside:

- MILITARY AND PARAMILITARY SENSITIZATION
- STAKEHOLDERS SENSITIZATION WITH POLITICAL PARTIES
- BUILDING A COHERENT TAX POLICY FOR CRS
- CONTEMPORARY ISSUES IN ROAD TAX...
- UNDERSTANDING THE CHALLENGES...

From THE EDITOR'S DESK

What you have in your hand is a copy of Cross River Internal Revenue Service (CRIRS) Monthly Tax and You News Letter. This second Edition is stuffed with exciting articles, pictures, news items and other internal activities of the Service, for the purpose of educating and enlightening our esteemed taxpayers and the public in the hope of enthroning a regime of magnifying voluntary compliance in the State. Compliance with relevant tax laws is paramount to keep the system working for all and supporting the programs and services that improve the quality of lives of our people.

The Cross River Internal Revenue Service is using this medium to inform and emphasize the fact that it is the civic obligation of the taxpayer to pay their taxes and also make revenue collection easy and possible. Internally Generated Revenue (IGR) is the wheel to sustainable development in the State. The various sources of internal revenues available to the State government are full WHT, pay-as-you-earn, licenses, earnings and sales, rent on government property, Tourism development levy, Road Infrastructure Maintenance levy, pools and betting, interests and other taxes. The capacity of a State government to generate revenue internally is crucial with regards to the provision of social infrastructures to the citizenry. Undoubtedly, government alone cannot do this without the support of the citizens. The need therefore, to constantly remind the people of their duties as stakeholders concerning tax payment cannot be over-stressed. Interestingly, this edition of Tax and You News Magazine discusses the following inwards:

* Military And Paramilitary Sensitization
* Stakeholders Sensitization With Pol.parties
* Building A Coherent Tax Policy For CRS.
* Contemporary Issues In Road Tax...
* Understanding The Challenges...

We must be grateful to you for making this edition a success and we wish you a delightful reading and sustained support as good citizens through tax payments.
Thank you

Anyandi Patrick
Editor In-Chief

For further Comments and contributions Please Contact the Communication Unit, Room 22, Cross River Internal Revenue Service. New Secretariat Complex. Muritala Mohammed H/Way, Calabar or E-mail: info@crirs.ng

From the EXECUTIVE CHAIRMAN'S DESK

It is with great excitements that we bring you this second edition of our Tax and You News Digest to our esteem Taxpayers and Stakeholders. This is a step-up on our earlier publications.
The Vision of the Cross River Internal Revenue Service is to be a Revenue Authority with an adequate Tax system that drives voluntary compliance and making Internally Generated Revenue (IGR) the spur for the state's socio-economic development. To this degree, we present the second (2rd) edition of our News Digest to compliment our taxpayers' engagement and the Tax and You Radio Talk Show on Hit FM 95.9 Calabar.
I urge you all to read the content of this edition as I anticipate a better relationship between the service and our esteem taxpayers while providing useful information that will encourage voluntary tax compliance in Cross River State.

Akpanke A. Ogar
Executive Chairman

A MONTHLY PUBLICATION OF THE CROSS RIVER INTERNAL REVENUE SERVICE TAX&YOU

TAX EDUCATION/ENLIGHTENMENT UNIT (TEE)

Introduction:
Pursuant to Section 7(2) of the Cross River State Revenue Administration Law 2011 (As amended), the Service (CRIRS) has the mandate to Identify, Sensitize, Enlighten and Engage relevant Stakeholders on Taxation and other related matters.
As part of the transformation agenda of the present CRIRS Management to improve the Internally Generated Revenue (IGR) of the State, Tax Education and Enlightenment Unit was established in July, 2018.

Our Mandate:
The objectives of TEE which reflects the mandate of the Service include the following:

· To educate Taxpayers on the various Tax types, tax processes/procedures, in order to increase their level of Tax knowledge and awareness;

· To bridge the gap and build confidence between Taxpayers and the Tax authority;

· To promote collaboration/partnership between the Service, Taxpayers and other critical stakeholders;

· To create a robust Taxpayers data base;

· To reduce and even block revenue leakages;

· To enhance voluntary tax compliance.

Francis Ntun
Assistant Director/Head, TEE

PHOTO NEWS

First Quarter Review of reports with Assessments Authorities and Heads of Departments/Units held in Hogis Hotel, Calabar

Mr. Patrick Anyandi, Director PRS and Mr. Eke Igboke, Director Special Taxes at the First Quarter Revenue Performance Review Meeting

First Quarter Review of reports with Assessments Authorities and Heads of Departments/Units held in Hogis Hotel, Calabar

First Quarter Review of reports with Assessments Authorities and Heads of Departments/Units held in Hogis Hotel, Calabar

Staff of CRIRS having their lunch after the 1st Quarter Revenue Performance Review Meeting.

Training for CRIRS Staff

A MONTHLY PUBLICATION OF THE CROSS RIVER INTERNAL REVENUE SERVICE TAX&YOU

MILITARY AND PARAMILITARY ORGANIZATIONS URGED TO COOPERATE WITH CROSS RIVER STATE INTERNAL REVENUE SERVICE; AS EXECUTIVE CHAIRMAN INTENSIFIES STAKEHOLDERS' ENGAGEMENTS

Finance and Accounting Officers of Military and Paramilitary Organizations operating in Cross River State have been called upon to cooperate with the Cross River State Internal Revenue Service in the area of Revenue generation.

The Executive Chairman of Cross River Internal Revenue Mr. Akpanke A. Ogar made this call at a strategic sensitization workshop organized by the service for Finance and Accounting Officers of Military and Paramilitary Organizations in Cross River State.

The chairman urged participants at the one-day workshop, who were particularly drawn from the Nigerian Navy, Nigerian Police, Nigerian Correctional Services, Nigerian Civil Defence Corps, Federal Road Safety Corps, Fire Service, Nigerian Immigration Services, Nigerian Customs among other relate security organizations in the state to see themselves as partners in the development process of the state.

The Chairman, Mr. Ogar advised the officers to take the workshop seriously to enable them to be on the same page in the quest to make revenue generation have a seamless process flow as it relates to such areas as remittances of deductions, Rental income tax and other relevant areas of taxation.

Speaking at the occasion, Supol Yusuf Nuhu Adam of the Nigerian Police condemned a situation where request are made to the Force Headquarters without recourse to the State Command in handling Complaints on officers deductions and IPPIS issues.

He however thanked the Cross River Internal Revenue Service for organizing the workshop which he said had helped to clear some misconception initially held by Internal Revenue Service.

Also speaking, Navy CDr H.Y. Aliyu Of Nigerian Navy observed that the workshop was not only timely but apt in the Service's effort at forging a strategic partnership with security organizations in the state.

He said the Nigerian Navy is a well structured security organization that will not compromise its standards especially as it relates to Revenue generation.

Cdr Aliyu also expressed appreciation to the Internal Revenue Service Management for organizing such impactful workshop.

Other participants also spoke on the importance of the sensitization workshop.

A Forensic Expert and Consultant to the Cross River Internal Revenue service on Integrated Payroll System (IPPIS) . Mr. Valentin Emmanuel explained that IPPIS has come to stay and appealed that all organizations be it private, corporate or government agencies should try and key-in to the IPPIS platform for ease of financial transactions. He maintained that IPPIS can help counter revenue leakages, forgery and other security challenges.

The consultant added that the installation of real-time Electronic Solution System which is the foundation for(IPPIS) will help both the security organizations at the workshop and the Internal Revenue Service to account for every kobo collected on behalf of the Cross River State Government.

In her vote of thanks on behalf of the Cross River Internal Revenue Service, the Director of Administration, Mrs. Omini Isu John, expressed appreciation to all participants who represented their various organizations. She particularly thanked the Military and Paramilitary organizations for finding time from their tight schedules to honor the invitation.

She also emphasized that the Service will leverage on this partnership to narrow the perceived gap in the Service relationship with the security organizations for enhanced revenue generation.

TEE VISIT TO TCTI BIASE

In a related development in our quest to enlighten our esteemed tax payers, the Tax Education and Enlightenment Team carried out a sensitization workshop for accounting staff of the Teacher Continuous Training Institute, Biase to acquaint them with the basic knowledge of taxation viz; PAYE computation and deductions, Withholding Tax and other relevant areas of taxation.

The visit of the Internal Revenue Service team was in response to the Institute's request to IRS to formally visit the school for proper enlightenment of their staff especially, the newly engaged staff of the Accounting and Finance department of the Institute.

Speaking on behalf of the Registrar of the School, Mrs Rebecca J Odumusor, FCAI, the Institute Bursar Mrs.Odey, Margaret O, said that the essence of the invitation for the enlightenment programme was to acquaint staff with the core revenue requirements as it relates to staff payroll, deductions and remittance of same to government accounts.

She observed that even though most of the staff have not been payrolled, the institute, being a government institute will do all it can within its power to ensure that statutory deductions are remitted to government accounts accordingly.

The Bursar thanked the management of Internal Revenue Service for the sensitization of the staff of their institute.

A MONTHLY PUBLICATION OF THE CROSS RIVER INTERNAL REVENUE SERVICE TAX&YOU

PHOTO NEWS

Mr. Akpanke A. Ogar, the Executive Chairman CRIRS, making a speech during Taxpayers Sensitization engagement with gaming industry on the introduction of WhatsApp Module on payment collection of With Holding Taxes held in Transcorp Hotel, Calabar on June 14th, 2022

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Mrs. Omini Isu John, Director of Admin. delivering a speech at the Sensitization meeting with Calabar Amalgamated Traders Association (CATA) held in CRIRS conference room on August 23rd, 2022

Sensitization meeting with Calabar Amalgamated Traders Association (CATA) held in CRIRS conference room on August 23rd, 2022

The main problem of tax in Nigeria is tax administration and it leads to lack of transparency in the management of taxpayer's money. And this is not just on the management alone but also staff, consultant and authorized agents.

f. LACK OF ADEQUATE AWARENESS. Taxpayer's needs maximum sensitization on the different taxes, levies, fees, charges, as well as tax laws. When a taxpayer is privileged to quality and firsthand information of what to pay, where to pay, who to pay to, how to pay and the penalties for defaulting, it increases voluntary compliance.

g. CORRUPTION. The crimes of corruption is dangerous and inhibits governments' ability to generate sufficient revenue and this is because huge sums generated through taxation are stolen through the activities of syndicated criminals comprising of some revenue officers, tax collection agents, taxpayers would rather pay a token to the government as tax and give kickbacks to tax officers.

h. LOOPHOLES. A provision in the laws governing taxation that allows people to reduce their taxes. This is a huge challenge as some taxpayers would rather decide what to pay as tax and at their convenience. Such laws should be reviewed.

RECOMMENDATIONS-THE WAY FORWARD

Although the Nigerian tax system is faced with different issues, there is still a way out.

a. Strengthening of tax audit. Tax officials should be more proactive in order to discover companies and individuals that have stopped filling annual tax returns. Increase in tax audit will reduce tax evasion, increased efforts to keep proper records by taxpayers and timely filling of returns.

b. Streamlining collection mechanism. The three tiers of government should advance a solid base for taxpayers; restructure the means and methods used for collection and end multiplicity of taxes. Also, numerous taxes should be reduced and the agreed taxes and levies should be streamlined and strictly adhere to by the three tiers of governments.

c. Ensuring good, effective and efficient tax administration. Each of the tiers of government should ensure that tax administration is handled by professionals and trained personnel. These personnel should be trained and retrained to bring out the best from them and also instill discipline on them.

d. Introduction of tax technology. Online (portal) Filling of tax returns and payment of tax should be introduce in the three tiers of government as this will reduce the delay in compliance and cost associated to it. This will ease the burden on the taxpayers and tax officials, help curtail sharp practices and make business easier.

e. Tax awareness and communication. This calls for the need for accurate public enlightenment and sensitization. The media should be effectively and properly utilized to communicate existing and new laws, compliance and penalty for defaulters. This is because most taxpayers are poorly informed.

f. Simplifying the tax laws. There is the need to make simple, certain and clear the tax laws. The choice of language used in the tax laws should ensure simplicity and clarity for taxpayers and tax officials to understand with ease.

g. Refund of overpaid taxes. Tax authorities should hold their own end of the bargain by refunding genuine overpayment of taxes. This will boost the confidence of taxpayers on the governments.

h. Special courts. The Nigerian government should designate some courts as tax courts to tackle taxpayer's issues. This court should handle issues concerning tax evaders, tax offenders, corrupt tax officials, as well as interpretation of the tax laws.

i. Stiffer penalty for tax evasion and other tax offenders. The present penalties prescribed by the tax laws in the Nigeria for tax offenders cannot deter offenders. Stiffer penalties such as assets forfeiture, jail terms with no option of fine, withdrawal of license in severe cases among others, this will enhance the administration of the tax system.

Narrowing it down to the Cross River Internal Revenue Service (CRIRS), the Executive Chairman Mr. Akpanke Ogar has been working tirelessly to ensure maximum result in revenue generation as well as sensitization. The Chairman frowns at the above listed issues of the tax system and he's constantly on his toes to educate taxpayers. The proactive nature of the Executive Chairman has spur him to consistently train CRIRS tax officials and also equip them with the relevant tools to discharge their duties and to cub this menace.

IRS EC FROWNS AT STAFF' NONCHALANT ATTITUDE TOWARDS REVENUE GENERATION

The Executive Chairman of Cross River Internal Revenue Service, Mr. Akpanke A. Ogar frown's seriously at the nonchalant attitude of staff of the service aimed at under minding revenue generation.

The Chairman stated this at the monthly Management meeting of the Service held recently at the Conference Room of the Cross River Internal Revenue Service Calabar.

Mr. Akpanke A. Ogar,
Executive Chairman,
Cross River Internal Revenue Service.

The chairman expressed dismay at what he termed a deliberate attempt to undermine revenue generation, even though he has made it a matter of policy to pay all staff allowances and other monetary entitlement, besides staff training within and outside the state just to enhance the effective discharge of their duties.

The Chairman, Mr. Ogar also condemned the attitude of staff who engage in external correspondence without recourse to the approved channel of communication in the Service.

According to Mr. Ogar, since he came on board as the Executive Chairman of CRIRS, the internally generated revenue of the state has increased tremendously.

The Chairman disclosed that these are dicey times for every worker in the State as the present administration is winding down. He therefore appealed to staff to strictly adhere to the service rules and extend circulars guiding the conduct of staff. The Chairman insisted that henceforth, staff who display nonchalant attitude towards work would either be queried or sanctioned depending on the gravity of the offence committed.

Also speaking, the Director of Administration Mrs. Omini, decried the unethical conduct of few staff who do not adhere to service rules. She further called on staff to abhor negative attitude to work such as truancy, lateness, absentism and other unethical behaviours which can hinder effective service delivery.

STAKEHOLDERS SENSITIZATION MEETING WITH POLITICAL PARTIES

The Cross River State Internal Revenue Service held a sensitization meeting with Chairmen of the various political parties in cross river state. The essence of this sensitization meeting is to ensure synergy in tax compliance of individual, persons, organization etc. in line with Nigerian Tax Law which state that, government agencies are obliged to demand a tax clearance from any individual seeking for political appointment or vying for any public office or political position.

During the sensitization exercise, the speaker emphasized the need for individual to be tax compliant and it is the responsibilities of CRIRS to assess individuals, organizations and corporate bodies on tax matters.

The first presentation was on understanding the obligation of tax payers under the personal income tax. This presentation educates a tax payer on the need to be tax compliant as well as the laws under the Nigerian constitution that guides or binds an individual or group, corporate bodies or organization who withhold their taxes or not remitting as at when due.

The second presentation which was on presumptive approach of personal income tax states that; for all practical reasons and purpose, tax payers who are not knowledgeable enough can use this method to access their tax matters as the system helps to keep records of their taxes paid. This system is not another type of tax but another method used to remit tax as it aids prompt compliance and as well as minimize frauds.

During the interactive session, the following questions were raised by the participants;

– Is there any age limit on personal tax income?

– What are the categories involved in terms of allowances regarding tax compliance?

– Is there a possible work plan to reconfigure the minds of those who defile the law of tax?

One of the party chairmen appreciated the board for organizing the meeting and promised to relate the gains of this sensitization meeting to members who were not present at the meeting.

The Director of Administration Mr. Omini Isu J. thanked all participants especially the party representatives and she urged them to direct further questions to CRIRS as the service will always collaborate with them to ensure effective tax assessment and compliance.

The Executive Chairman, Mr. Akpanke A. Ogar making an opening remarks

The Director, Legal Service and Enforcement, Mr. Simon Abi making a presentation at the meeting.

collaboration with the state. Example of jurisdiction is: information technology levy, tertiary education tax and value added tax (VAT), the federal government has always exercise jurisdiction.

The Nigerian tax system is a ternary foundation which consists of the tax policy, tax legislation and tax administration.

a. THE TAX POLICY: it's a set of the guidelines, the principles and the objectives to be accomplished through the process of taxation. It enumerates monetary charges the government imposed on companies, properties, transactions as well as individuals in order to generate revenue. This is about how much tax should be paid and who to make the payment.

b. THE TAX LEGISLATION: It forms the tax type, imposes rates, recommends penalties for defaulters and generally makes provision that enables legal regulatory structures for the system.

c. TAX ADMINISTRATION: It is about the execution of tax laws through the activities of the authorities assigned with the obligation of assessing, collecting and accounting for revenues. This has to do with implementing tax policy which includes complying with tax rules by the taxpayers.

THE BASIC CHARACTERISTICS OF A GOOD TAX SYSTEM

The followings enumerated below are some inherent features of any good tax system:

I. Simplicity. A good tax system should be simple to enable easy understand, it must be consistent in its laws and administration.

ii. Flexibility. The tax and administration of same should be flexible to accommodate changes.

iii. Equitability and fairness. A good tax system should be fair in treating all taxpayers equally.

iv. Low compliance cost. The compliance cost by taxpayers must be made very low to ensure maximum concession.

v. Transparent and Accountable. This should be the watchword of any good tax system. Tax revenues should be properly utilized.

vi. Administratively efficient. The administration of tax should not incur cost that is more than the revenue generated.

vii. Economic Efficiency. The Nigeria tax system is expected to create a conducive atmosphere for the economy of the country to be productive at it full capacity in any given time.

OBJECTIVES OF THE NIGERIAN TAX SYSTEM

It is imperative to understand the essence of this tax system. Hence the National Tax Policy has identified a few as follows:

a. To promote monetary responsibility and accountability.

b. To provide resources stability for the governments while the government uses it to provide goods and services for the public.

c. To facilitate economic development and growth.

d. To ensure that income is equally distributed.

e. To ensure economy stability.

THE CHALLENGES OF THE NIGERIAN TAX SYSTEM

The Nigerian tax system is faced with many challenges due to high level of illiteracy, poor awareness of tax and insufficient orientation. And these issues ranges from tax touting, tax evasion, tax technology, tax refunds, multiplicity of taxes, tax awareness and communication, interest and penalty for default, introduction of new taxes, the system of tax payment and offsetting, tax transparency and accountability, unutilized tax loses, tax dispute resolution and due process etc.

Some of the challenges are discussed below:

a. Tax touting. Tax touting in the local government is a common practice especially at the level where individuals that are unprofessional and untrained are engaged and used in enforcing and collecting taxes and levies.

b. Multiplicity of taxes. This is when a particular taxable income is levied by two or more jurisdiction. That is taxing an earning more than once.

c. Complex nature of the Nigerian tax system. Due to the complex nature of the Nigerian tax laws, it is not easy for ordinary taxpayers to understand and sometimes even the learned officials find it difficult because of the problematic nature of the tax laws.

d. NON PAYMENT OF TAX REFUNDS. Numerous tax laws provides for payment of tax refunds to taxpayers who with candid and sincere claims; this is not the case in real practice.

e. POORLY MANAGED ADMINISTRATIVE SYSTEM.

business on our roads and to generate revenue to the state government.
In line with the vision of the present Cross River State Internal Revenue Service (IRS) Management to improve the internally generated revenue (IGR) of the State, the State is partnering with Adamawa in respect of the said Agri-business.

CONCLUSION

To ensure an efficient tax administration in Cross River State and to strengthen the institutional framework of the service as well as improve the internally generated revenue of the state, the present management of Internal Revenue Service (IRS) is taking proactive steps to sensitize the public on the new tax regime in the road tax sector as well as deliberately engaging relevant stakeholders at all level on the implementation of the new tax policies aimed at building an efficient and sustainable Road Tax administration in Cross River State. There is thus a great optimism that, the State Internally Generated Revenue (IGR) would certainly

UNDERSTANDING THE CHALLENGES INTRINSIC IN THE NIGERIAN TAX SYSTEM AND POSSIBLE SOLUTIONS

The Nigerian Tax System is organized essentially as a tool for revenue generation and the three tiers of government are saddled with the responsibilities of this tax administration. And each of the tiers of government has her own tax laws and authority created by the federal laws.

The tax system in Nigeria has been through several remarkable reforms in the last few years. The reforms are targeted at making the main laws simple and preventing out dated provisions of the tax laws. Though there is still the existence of numerous contending issues or challenges requiring immediate attention despite the improvements.

So far, the Nigerian tax system is gradually advancing to the level of effectiveness and efficiency.

THE TAX SYSTEM

The tax system is fundamentally statutory in nature, featuring a mixture of direct and indirect taxes. Presently, there are taxes, levies, fees, charges enclosed in the schedule to the new order.
There are surfeit of other taxes and levies such as custom duties and excise duties, rents, royalties, etc. And they are provided for under different laws as well as myriad of levies collected by local government tax authorities outside the purview of the law.
The tax authorities of the three tiers of government are as follows:

.
The Federal Inland Revenue Service (FIRS)
b. The State Board of Internal Revenue Service (SBIRS)
c.The Local Government Revenue Committee.
The Federal Inland Revenue Service assesses, collect and account for taxes and other revenue accruing to the Government of the federation. While the State Board of Internal Revenue and the local government revenue committee carries out roles at their levels respectfully. The pattern of allocation of tax jurisdiction over the years in the tax system shows that the State and local government taxed individual, while the federal government has always taxed corporate bodies. But where the federal and state shares jurisdiction, the power of legislature is retained by the federal government but the administration is done in

BUILDING A COHERENT TAX POLICY FOR CROSS RIVER STATE

Taxes (direct and indirect) are known to have varying impacts on investment decisions, cash-flow and financing, actions, reactions and behaviors of individuals and businesses. Consequently, businesses and individuals evolve copping measures and strategies. Some of these strategies include Tax Avoidance, Tax Compliance and Tax Evasion are some of the ways individual taxpayers and businesses react to taxes. Taxable entities therefore tend to organize their processes, activities, and locations with the prevailing tax system in mind.
A good tax system therefore, particularly at the sub-national level, must evolve tax policy objectives that promote voluntary compliance and minimize such negative reactions such as avoidance and evasion. These policy objectives, must also be mindful of the ever evolving complexity of the political, economic, social and technological environments within which taxpayers have to operate.
These complexities have been identified by the Revised National Tax Policy (NTP), first published in 2017, and are at the heart of the Tax Exemption posture of His Excellency Senator (Prof.) Ben Ayade, Executive Governor of Cross River State.
In consideration of the above, Cross River Internal Revenue Service (CRIRS) has perfected strategies to align the State Tax processes with the provisions of the National Policy and the Tax Exemption pronouncements of the State Government. This initiative is geared towards evolving a coherent State Tax Policy.

The initiative will be driven by the Joint State Revenue Committee (JOSREC) a Body comprising of the representatives of the Civil Society, the Organized Private Sector, Revenue Officers of the 18 Local Government Councils, and other Ministries Departments and Agencies of the State. JOSREC is a product of the Cross River State Revenue Administration Law, as domesticated from the Personal Income Tax Act 2004 (Amended). It is envisaged that the State's Tax Policy will be the outcome of extensive stakeholder consultation, guided by constitutional provisions as well as other existing and relevant National and State level statutes
This Policy shall align with the NTP, in the requirement that tax policies, laws and administration shall promote the attainment of the following:

i. The ability of all taxable entities to declare their income honestly to appropriate and lawful agencies and pay their tax promptly;
ii. Residence rights of every Nigerian in the State, free mobility of people, goods and services throughout the federation;
iii. Promoting fiscal responsibility and accountability that reflects the principle of fiscal federalism;
iv. Ensuring that the rights of all taxable persons are recognized and protected;
v. Eradicating corrupt practices and abuse of authority in the tax system;
vi. Ensuring that the resources of the State promote prosperity and a self-reliant economy;
vii. Securing maximum welfare, justice and equity;
viii. Ensuring that the resources of the State are harnessed and distributed to serve the common good;
ix. Promoting and protecting the State's interest;
x. Promoting and supporting the growth of business enterprises
xi. Promoting integration, international co-operation and eliminating discrimination;and
xii. Respecting international laws and conventions, Acts of the National Assembly and treaty obligations signed into by both the Federal and State Governments.

CONTEMPORARY ISSUES IN ROAD TAX ADMINISTRATION: SOME CONCEPTUAL AND THEORETICAL REFLECTIONS

INTRODUCTION

Road Tax is a periodic tax payable on vehicles using public roads. Its processes are driven by the road tax unit of the Cross River Internal Revenue Service. Its activities includes:

* Monitoring of Revenue from road taxes
* Registration/Renewal of vehicle Particulars
* Issuance of fresh/renewal of expired driver's license
* Issuance/replacement of dealers number plates
* Enforcement/sensitization of the public on road tax matters
* Supervision and Monitoring of Revenue from the sale of the Single Interstate Road Tax Stickers (SIRTS) and single Haulage fees (SHF) at designated parks in the state.

Pursuant to Section 7 (2) of the Cross River Revenue Administration Law 2011 (As Amended), the state internal Revenue Service amongst others has the mandate of the Registration of Vehicles/Issuance of Number Plates, monitoring or Revenue from road taxes, conducts quarterly road tax drive, collaborate with relevant agencies on road taxes, etc.

1.0. Registration of Vehicles/ Issuance of Number Plates

Hitherto, the Road taxes unit handles the registration of automobile vehicles as well as issuance of number plates until it was ceded to the Department of Traffic Management and Regulatory Agency (TRAMRA). However, the Road Taxes Unit is still saddled with the responsibility of monitoring revenue from this sector. Movable vehicles like motor vehicles, trucks, tricycles, motorcycles etc imported purchased or received as gifts can be registered for the first time at the licensing offices across the state.

2.0. Road Tax Administration

The Road Tax unit is a critical unit in the Tax operations department. The Unit is coordinated by the Head of the Road Taxes. The unit is responsible for managing all taxes, revenues and services from the use of public roads and automobiles. This is achieved usually in collaboration with other relevant stakeholders, federal, state MDA's etc. Car owners are expected to present the following documents before registration:

* Custom papers
* Receipt of purchase of vehicle
* Agreement between seller and buyer (if owner is a second or third party)
* Vehicle chassis number
* Vehicle engine number

The vehicle owner shall thereafter make payment using a POS at the office or at designated banks on the 'PAY DIRECT PLATFORM'. The vehicle owner shall also be expected to take up either a third party or comprehensive insurance cover on the vehicle and a police clearance. A proof of ownership on the vehicle completes the registration process. A registered vehicle expires at the end of twelve (12) Calendar months. Vehicle particulars are thereafter renewed yearly. Indeed the process for renewal of vehicle particulars is the same as the registration of new vehicle. For replacement of number plates, vehicle owners are expected to apply to the Executive Chairman for replacement of their lost, stolen or missing of defaced number plate. For this, the applicant is expected to attach a court affidavit and police extract.

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3.0 ISSUANCE OF FRESH DRIVER'S LICENSE

The process for the issuance of fresh driver's license requires that the applicant obtains a learner's permit from the Cross River State Internal Revenue Service Via the Road Taxes Unit, after making payments at designated banks.

* Applicants pay for driving Test fees at designated banks via the vehicle inspection office (V.I.O).
* Applicants attend a certified driving school
* Applicants proceed to the vehicle inspection office for driving test. If successful, applicant is issued a driver's test certificate.
* Applicants shall make payment of the prescribed fee for a driver's License for either (3) or (5) years.
* Applicants shall proceed to the FRSC Drivers License Centre for a physical biometric enrolment.
* The FRSC processes and issues a temporary driver license with a 60 – day validity period to the applicant
* The temporary Drivers License is issued for 60 days.

4.0 SOME CONCEPTUAL AND THEORETICAL REFLECTIONS

Tax is a compulsory levy imposed by Government on the income, capital or consumption for the purpose of raising revenue to provide basic and essential amenities and services to its citizen. The Webster's and Thesaurus Universal Dictionary defines tax as a levy by the Government on the income of an individual, for the purpose of revenue generation in order to provide services to the public. The mandate of the Road Taxes unit is to essentially monitor revenue accruing from Road Taxes, organize quarterly stakeholders meeting with relevant MDA's, carry out effective monitoring of motor Licensing Authorities, liaise with relevant agencies such as FRSC, Ministry of Transport, Vehicle inspection Office (VIO), etc to ensure compliance to road tax laws and regulations, conduct regular inspection of driving schools in collaboration with relevant agencies and to amongst others organize quarterly Road Tax Drive in the state in collaboration with relevant agencies.

5.0 IMPLEMENTATION OF THE SINGLE INTERSTATE ROAD TAX STICKERS (SIRTS) AND SINGLE HAULAGE FEE (SHF) IN CROSS RIVER STATE

The Single Inter-state Road Taxes Sticker (SIRTS) and the Single Haulage Fee (SHF) is a new innovation on the regulation of new taxes regime in Nigeria by the apex regulatory Board (JTB). The JTB is empowered by section 86 (9) of the Personal Income Tax Act (PITA) 2011 as Amended, to regulate taxation and to reduce the incidence of double taxation amongst the tiers of Government. This mandate in respect of Road Taxes is contained in part II (6) of the Road Taxes and Levies (approved list of collection Act Cap, 12 laws of the Federation of Nigeria 2004 and the Amendment order, 2015.

The Taxes and Levies Act also mandates the Joint Tax Board to design, harmonize and review rates amongst the State and Local Government where applicable. The single inter-state Road Taxes Sticker (SIRTS) is designed for sale at the point of registration and vehicle particulars renewal for any vehicle moving interstate within Nigeria. And the single Haulage Fee (SHF) to be administered at the point of loading at designated parks from the Local Government level at the point of discharge within the state. The SIRTS and SHF are to be purchased online and receipts printed online as well.

The Cross River State Internal Revenue Service is also currently collaborating with Adamawa State Government on livestock and Agricultural products (Agri-business) in order to streamline illegal multiple taxation being paid by motorists conveying livestock and other agricultural products from Adamawa State to the market through our roads. The objective is to reduce the burden of motorists doing