



# 42ND CATA DAILY

DATE: FRIDAY, 2ND DECEMBER, 2022 | VOL. 1 PART 5



*Revenue  
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*Marlborough  
House*



A publication of the 42nd CATA Annual Technical Conference LOC

[www.nigeriacata2022.com](http://www.nigeriacata2022.com)



# EDITOR'S CORNER

After four “chukkars”, the game came to an end. The Polo match between the Commonwealth House and the Revenue House was held as a novelty game in honour of the Commonwealth and the delegates from these countries present at the 42nd CATA Annual Technical Conference. The two teams were composed of some of Nigeria’s favourite Polo players. The game ended with the Commonwealth House, representing CATA, scoring four goals, and the Revenue House, representing the FIRS, netting three. But who cares who won?

Polo is one of the world’s oldest games. It is a game of elegance and was brilliant to watch—especially for first-time watchers like myself. The glamor of the horses. The speed in their pursuit of the ball. Their noisy hoofs galloping from one point to the other. The prestige and color of the scenery. All creating a royal ambience.

The match did not end as a winner-takes-it-all battle. It was simply a moment of pleasure for all present. A glorious curtain-call for a well-conducted conference.

The 42nd CATA Annual Technical Conference has come to an end. As it is often said, “all good things must come to an end.” But for many, things only just started. The lessons gained, the experiences shared and the solutions discussed and proffered on the issues surrounding tax administration in this digital era would form an arsenal of tools to be deployed in their respective jurisdictions to transform the way and manner they administer tax.

It is only just the beginning, in fact. In the next 24 hours, all delegates would have been settled in their countries. A day of a break or two may be taken to recover from the jet-lag. Some none. But assuredly, the next week or so would see delegates summing up their reports and action points from the Technical Conference for discussion with their management. A handful of recommendations from the conference would hopefully find their way to policies and even legislation.

The work arising from the 3-day conference has just begun: it is a journey of tweaking rules, drafting new regulations, reviewing laws and changing mindsets to tally with the ever-in-flux digital era, that is in pace now more than ever. A lot would have been achieved by CATA members before the 43rd Annual Technical Conference. Most of it would be the product of the beneficial conversations we have had at the 42nd Annual Technical Conference.

We look forward to hearing success stories then.

Is it too early to say Happy New Year?

I don’t think so! Happy New Year, CATA!

*Johannes Oluwatobi Wejuola*

*Editor-In-Chief*

2nd December, 2022



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# CONTENT



## 42ND CATA ANNUAL TECHNICAL CONFERENCE LOCAL ORGANISING COMMITTEE

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|  |   |  |    |
|--|---|--|----|
| Editor’s Corner  | 2 | 15 Facts About The Commonwealth          |    |
| Editorial Team   | 3 | Association Of Tax Administrators (Cata) | 6  |
| 42nd Cata Annual Technical Conference Local Organising Committee         | 3 | Photo Splash                             | 9  |
| Some Major Highlights Of Mr. Muhammad Nami’s Tenure As President Of Cata | 4 | Okanga Daily                             | 29 |



# SOME MAJOR HIGHLIGHTS OF MR. MUHAMMAD NAMI'S TENURE AS PRESIDENT OF CATA



III. The African Tax Administration Forum (ATAF) has been a friend of CATA. Over the years, the two organisations have worked together, albeit, on ad-hoc basis. In order to forge a stronger and more strategic partnership, CATA and ATAF signed a Memorandum of Understanding (MoU) at the Closing Ceremony of the 42nd Annual Technical Conference. The MoU seeks to provide more opportunities for capacity-building programmes for CATA members on the African continent.

## At the Secretariat:

- I. The Strategic Plan for 2022/25 was developed and approved by the Management Committee; and
  - II. A Work-plan was also developed.
- and reporting requirements that facilitates the exchange of information between jurisdictions.
- II. CATA also joined the Asia-Pacific Tax Hub. This Hub, supported by the Asia Development Bank, has been crucial in strengthening Domestic Revenue Mobilisation and International Tax Cooperation for its members. With this membership, we would experience more capacity development for the countries of that region and ultimately improve revenue mobilisation for those countries.

## On Partnerships, Collaboration and Engagement:

- I. CATA has been admitted as a partner to the African Tax Transparency Initiative and the Asia-Pacific Tax Transparency Initiative. These programmes would further assist our member-countries in the implementation of global tax transparency





### **On-going Base Erosion and Profit Shifting (BEPS) Reforms:**

In order to assist members in engaging actively in the ongoing discourse around digital economy taxation, CATA has partnered with a number of regional tax organisations to organise consultative meetings/workshops facilitated by the Organization for Economic Cooperation and Development (OECD). These meetings were held in collaboration with the Pacific Island Tax Administration Association (PITAA), Inter-European Association of Tax Administrations (IOTA), Association of Tax Administrations in Islamic Countries (ATAIC), Caribbean Organisation of Tax Administrators (COTA) and the Study Group on Asia Tax and Research (SGATAR). Other partnership initiatives were undertaken with ATAF, WATAF and CIAT under the umbrella of the Network of Tax Organizations (NTO).





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# 15 FACTS ABOUT THE COMMONWEALTH ASSOCIATION OF TAX ADMINISTRATORS (CATA)

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**01**

Did you know that a key reason for establishing CATA is to help member countries through conferences, training programmes, publications and knowledge sharing to develop effective tax administrations that promote sustainable development and good governance?

**02**

Did you know that the annual CATA Technical Conference is Hosted by a different member government each year and that it debates important policy and technical issues of current concern to member tax administrations?

**03**

Did you know that in line with its vision & mission, CATA sponsors up to six training programmes each year in Commonwealth countries worldwide?

**04**

Did you know that the Executive Chairman of the Federal Inland Revenue Service (FIRS), is the 15th President of the CATA and he was elected on 12th November, 2021?

**05**

Did you know that CATA is governed by its Management Committee, consisting of elected members from fourteen member countries, who are selected by the General Meeting of all members convened every three years?

**06**

Did you know that the theme of the 42nd Annual Technical Conference is "Tax Administration in the Digital Era"?



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07

Did you know that the elected Regional Directors of CATA are drawn from six world locations of Asia, Europe, Canada & the Caribbean, Northern Africa, Pacific region and Southern Africa?

08

Did you know that CATA is the largest organisation of its type in the world, with a truly global reach?

09

Did you know that The country that hosts the secretariat automatically fills the position of the Vice Chairman?

10

Did you know that presently, the CATA secretariat is situated in Marlborough House, Pall Mall, London?

11

Did you know that the position of Executive Secretary is an appointive, full time employment contract, and that the individual is responsible for the daily operations of CATA, seeing to the smooth running of the secretariat for a term of four years?

13

Did you know that the annual membership subscription, comprising of a basic contribution and an additional levy (from time to time and determined by a General Meeting) is a means through which CATA finances its activities?

14

Did you know that in addition to no. 13, voluntary contribution from member countries, grants and contributions from development partners/ organisations, upon the approval of the Management Committee is another way it generates finances?

15

Did you know that Member countries support CATA by providing resource

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# 9

## THINGS YOU SHOULD KNOW ABOUT THE APPOINTMENT OF MTN, AIRTEL & DEPOSIT MONEY BANKS AS VAT WITHHOLDING AGENTS

- 1** VAT is a consumption tax charged at 7.5% and every taxable registered person remains an agent of collection.
- 2** Section 14(3) of the VAT Act gives the FIRS powers to appoint any person as further agent to withhold the tax from whoever invoices that person and remit to the Service. By implication, such persons have roles to play as VAT agent.
- 3** The Federal Inland Revenue Service has, in the exercise of its powers, under section 14(3) of the VAT Act, appointed MTN, AIRTEL and Deposit Money Banks as agents to withhold VAT and remit to the Service. (Note that this is in addition to Lottery Operators previously so appointed)
- 4** This appointment is with effect from January 1st 2023.
- 5** This arrangement is not new as Section 13 of the VAT Act already mandated every Ministry, statutory body or other agency of Government and companies in the oil and gas sector to deduct at source and remit the VAT to the Service in the stimulated manner.
- 6** Customers of MTN, Airtel and Deposit Money Banks will not be affected in any form, and the prices of telecom and banking services should remain the same. However, suppliers whose VAT has been withheld by appointed agent are required to declare other VAT due whilst filing on Taxpromax and make payment as usual.
- 7** Suppliers who are on boarded on the VAT automation platforms must remain connected to ensure transparency of their own VAT.
- 8** This appointment does not affect the obligation of Taxable Person to render returns or any part of the VAT Act.
- 9** The Service will release detailed guidelines soon.



## PHOTO SPLASH





































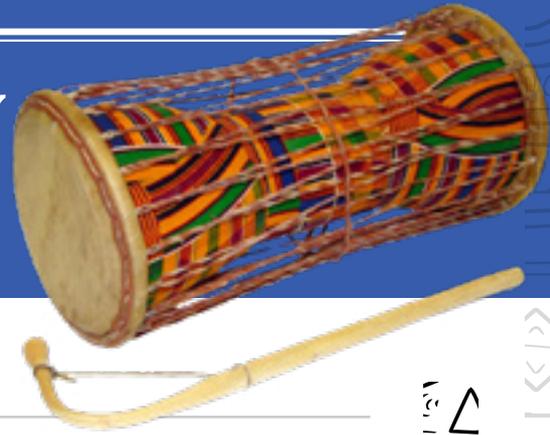






# OKANGA DAILY

by Kelechi Okoronkwo



## *Take this experience home*

Abuja, Nigeria's Centre of Unity, would have offered our guests a lot of experiences. Apart from experiencing the presentations and discussions on the technical subject—tax digitalisation & harmonisation. Abuja may have given our guests much more experiences, starting from arrival at the Nnamdi Azikiwe International Airport in Abuja, to arrival at the Abuja Transcorp Hilton; then the welcome cocktail event at the Hilton's poolside, the opening ceremony which attracted top government functionaries, the CATA night of cultural shows and then the city tour. There could be something spectacular to take home.

For me, it was the cultural songs and dances from various countries. The spontaneity of the presentations was simply amazing. Imagine yourself being called up, without rehearsals, to come on stage and perform your cultural song and dance. You would feel empty and dazed, I guess. But it was not so with different countries who braved the occasion and turned it to fun.

We saw the soft part of the ever-serious taxmen. It was a lesson for me. Don't let seriousness kill you. At some point, you need to let down your guard and have some fun.

On Wednesday night, tagged CATA Cultural Night, delegates and participants let down their guard and enjoyed themselves.

After other countries had performed, it was time for the host country.

Nigeria was called up to the stage. All FIRS delegates were asked to join in the presentation. The DJ stirred up the hall with Buga, by Kizz Daniel. We danced. Everyone danced, and other countries joined.

Then the MC requested the Executive Chairman of FIRS, and CATA President, Mr. Muhammad Nami to join the dance; the Buga dance. After a brief hesitation, the EC stepped forward and joined. The entire hall was electrified. Nami left a lesson behind after the dance.

His dance gave the audience a food for thought. Being the taxman - a distinguished one for that matter, he dropped the air of seriousness and joined the fun. This made the presentation really colourful.

Indeed, what an experience to take home.