

Nigerian Tax Research Network

Second Annual Meeting: “Revenue Beyond Oil Reliance”

FIRS Training School, Durumi, Area 1, Abuja

Wednesday 24th October

8-9.30 am: Welcome: Mrs Takon, FIRS Training School, on behalf of Dr. Tunde Fowler, Executive Chairman, FIRS and on behalf of Dr. Femi Akinfala, Director, Research Department, FIRS. Introduction by Dr Olly Owen, Research Director, NTRN.

10-11.30: Roundtable: ***Nigeria after Oil: Revenue Challenges and Economic Growth*** (Chair: Mustapha Ndajiwo, NTRN).

Members: Professor Abiola Sanni (UNILAG), David Nabena (Nigeria Governors’ Forum), Olly Owen (NTRN/Oxford University), Yue Man Lee (World Bank), Neil McCulloch (The Policy Practice), and Hon. Dapo Kolawole (Ekiti State Government).

11.30 – 12.00 Tea break

12.00 – 1.30 ***Panel 1: Taxation and legitimacy*** (Chair: Alexander Ezenagu, ICTD)

- Belinda Archibong: Bargaining Matters: taxation and public service provision under natural-resource sharing agreements
- Stephen Odegbola: Inheritance tax: Taxing accumulated wealth in Nigeria
- Bongo Adi, Kenneth Amaeshi & Godson Ikiebey: Tax compliance, strategic planning and responsible tax behaviour; implications for tax policies in Nigeria.
- Oyebola Okunogbe: Maximising revenue from an amnesty programme: Evidence from VAIDS in Nigeria.

1.30-2.30 – Group photo, Lunch break

2.30-4.00 – ***Panel 2: Administration and Compliance*** (Chair: Richard Ough, DfID)

- Lawan Bello: Compliance Impact of VAIDS in Kano, Nigeria.
- Musa Mustapha: Impact of insurgency on the administration of PIT in Maiduguri methropolis and environs.
- Uchenna Efobi, Ibukun Beecroft and Belmondo Tanankem: Small business and the adoption of the ITAS in Nigeria.
- Anna Custers, Wilson Prichard, Marijn Verhoeven, Stephen Davenport: Innovations in tax compliance: Property tax in Kaduna State.

4.00-4.30 Tea break

4.30-5.30 - ***Panel 3: Gender dynamics of taxation*** (Chair: Chisom Okechukwu, Bill and Melinda Gates Foundation)

- Happiness Okereke: ‘Pink taxes’ and gender-based taxation in Nigeria
- Mutiat Titilope Oladejo: Do Muslim women pay tax in African history? Taxation, gender dynamics and informal economy in Kano.

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Thursday 25th October

9.00-10.30 – **Panel 4: Modelling and forecasting revenue trends** (Chair: Neil McCulloch)

- Nonso Obikili: Modelling tax structure changes in Nigeria.
- Usman Isyaku Mohammed: Empirical analysis of tax modelling and revenue forecasting in Nigeria, 1999-2017.
- Precious Akanonu: Tobacco control in Nigeria: Modelling the fiscal and health effects of an excise change.
- Daniya Adeiza Abdulazeez: Impact of tax revenue on economic growth and development in Nigeria.

10.30-11.00 – Tea break

11.00 – 12.30 – **Panel 5: Taxation and informality** (Chair: Olly Owen, NTRN/ Kenneth Amaeshi, University of Edinburgh Business School)

- Tijani Habibu Ahmad & Abdulsalam Mas'ud – Acceptance of e-filing by micro entrepreneurs in North-Western Nigeria
- Nonso Obikili: Before formalisation: Attitudes towards government taxation and governmental authority in Lagos' informal sector.

12.30 – 1.30 – Lunch

1.30-3.00pm – **Research capacity-building 1: Data resources for researchers**

Convened by Vanessa van den Boogaard (ICTD/University of Toronto) including Tom Moerenhout (AFFIL): New datasets: Perception on taxation of Nigerian households and small firms.

3.00 – 3.30 – Tea break

3.30 – 5pm - **Research capacity-building 2: Writing for policy and publication**

Convened by Vanessa van den Boogaard (ICTD/University of Toronto)

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