

Programme for the 3<sup>rd</sup> Annual Meeting of the  
**Nigerian Tax Research Network**

FIRS Training School, Durumi, Area 1, Abuja  
December 5th & 6th 2019

*“Revenue Challenges Online and Offline: Bridging the Digital Divide in an Analogue Economy”*

**Thursday 5 December 2019**

TIME	ACTIVITY	RESPONSIBILITY
9.00am - 9.30am	Arrival of delegates/guests and registration	All
9.30am - 9.45am	Welcome	Head, FIRS Training School
9.45am - 10.00am	Introduction of the conference theme	Mrs Ifueko Omoigui-Okauru, Chairperson, NTRN
10.00am - 10.30am	Opening remarks	Dr. Babatunde Fowler, Chief Host/Executive Chairman, FIRS,
10.30am - 11.00am	Presentation of capacity building participants	Dr. Olly Owen, Research Director, NTRN
11:00am - 11.30am	Tea break/group photograph	All
11.30am - 12.45pm	University Tax Club debate	Dr. Dele Ashiru, Debate Moderator

12.45pm - 1.05pm	Presentation (Taxation and Federal Nations) and introduction of the Ethiopian Tax Research Network (ETRN) delegation	Girma Gebretsadik, Executive Secretary, ETRN
1.05pm - 2.30pm	Lunch	All
2.30pm - 3.45pm	Panel 1: <b>International taxation, capital and e-commerce</b>	Chair: Dr. Alexander Ezenagu 1. <b>Emeka Ihebie, Sanni &amp; Co.:</b> Emerging Global Trends in Tax Enforcement under the OECD's BEPS Action Plans: A Critical Comparative Review of the Effects on the Taxpayers' Fundamental Rights 2. <b>Paulinus Ikiya, FIRS:</b> Nexus Unconstrained by Physical Presence: How Far Can the OECD go with the proposed rule for Taxing the Digital Economy? 3. <b>Markus Meinzer, Tax Justice Network:</b> Risks for Illicit Financial Flows in Nigeria
3.45pm - 4.15pm	Break	All
4.15pm - 5.30pm	Panel 2: <b>Tax burdens, economic growth, and business policy</b>	Chair: Mr. Chidiebere Ibe 1. <b>Bukola Taiwo, UNILAG:</b> Multiple Taxation and School Business Efficiency: A Case of Fee-Paying Schools in Education District 1, Lagos State 2. <b>Stephen Dimnwobi, Nnamdi Azikiwe Univ.:</b> Fiscal Incentives and Tax Compliance Behaviour in Industrial Clusters: A Survey of Clusters in South-East Nigeria 3. <b>Hamza Aliyu, Balewa University:</b> Corporate Aggressiveness and Value of Listed Consumer Goods Companies in Nigeria 4. <b>Ademu Wada Attah, UNIJOS:</b> Urban Informal Sector and Tax Reforms in Nigeria
6.30pm -	Evening reception, meal, and social	All

## Friday 6 December 2019

TIME	ACTIVITY	RESPONSIBILITY
8.30am - 9.00am	Arrival of delegates/guests	All
9.00am - 9.45am	Welcome	Dr. Olly Owen, Research Director, NTRN
9.45am - 11.00am	Panel 3: <b>Tax burdens</b>	Chair: Pirfa Tyem, Plateau State House of Assembly 1. <b>Prof. Sanni &amp; Emeka Ihebie, Sanni &amp; Co.:</b> Navigating the Conundrum of Inter-Agency Conflict in Nigeria on Electronic Stamping 2. <b>Odeyemi &amp; Olorunshola, OAU:</b> Governmental Policies and the Sustainability of M-SMEs: A Mixed-Method Analysis of Taxation, Business Registration and Access to Finance as Moderating Factors 3. <b>Eziechine Henry Elochukwu:</b> The New Oil? : A Critical Review of Increase in Taxes in the Nigerian Jurisdiction 4. <b>Michael Afolayan, EKSU:</b> Taxation, Evidential and Jurisdictional Issues in Electronic Commercial Transactions in Nigeria
11:00am - 11.30am	Tea break	All
11:30am - 12.30am	Research into Policy: High Level Panel Reviewing Policy Application of Research	Chair: Mrs. Ifueko Omoigui-Okauru, Chair, NTRN
12.30pm - 1.00pm	Formal presentation of 2019 grantees and new Advisory Group members	Michael Falade, Coordinator, NTRN
1.00pm - 2.30pm	Lunch	All

2.30pm – 3.45pm	Panel 4: <b>International taxation, capital and e-commerce</b>	Chair: Dr. Nonso Obikili <ol style="list-style-type: none"> <li><b>Oluwole Coker, OAU:</b> From Dissent to Cultural Inscription: Rethinking Taxation in Twenty-first Century Nigerian Society</li> <li><b>Saeed Aderinto, Western Carolina University:</b> Colonial taxes, and dog taxes</li> <li><b>Dr. Olly Owen, NTRN/Oxford:</b> ‘Going legit’ - Taxation, Trust and Attention in Agrarian Rural Nigeria</li> </ol>
3.45pm - 4.15pm	Break	All
4.15pm - 5.30pm	Panel 5: <b>Fairness, reciprocity and the social contract</b>	Chair: Dr. Francisca Nlerum <ol style="list-style-type: none"> <li><b>Prof. Odiase-Alegimenlen, Chairman, TAT South-South Zone, Nigeria:</b> Dispute Resolution in Taxation - The Nigerian Tax Appeal Tribunal</li> <li><b>Onuwabhagbe, Covenant University:</b> Service Delivery and Tax Morale of Households in Developing Economies - Evidence from Nigeria</li> <li><b>Oluwabunmi Adejumo, OAU:</b> The Effect of Political Participation on Tax Morale in Developing Democracies: Evidence from Nigeria</li> </ol>
5.30pm - 5.45pm	Closing Remarks	Dr. Frederick Akinfala, Head, Research and Development, FIRS
5.45pm	Closing	All
6.00pm	NTRN Advisory Group Q4 Meeting	NTRN Advisory Group Members