The background features a close-up, dark-toned image of a mechanical watch movement. A magnifying glass is positioned over the gears, highlighting the intricate details of the watch's internal mechanism. The overall aesthetic is professional and technical.

*Use Cases of Technology
in Tax Administration*

Global Economy Transforming

Global economy is transforming fast as a result of the rapid spread of new digital technologies, while several initiatives are being undertaken by the international community to define and quantify the digital economy, more work is needed in our dear country.

One challenge concerns the intangible nature of digital data and intelligence, which are major determinants of value creation in the digital economy and accounting for related economic activities in the data-driven economy becomes extremely problematic. To tackle tax leakage in the digital economy is to create innovative tax legislation and also digitize the tax administration system.





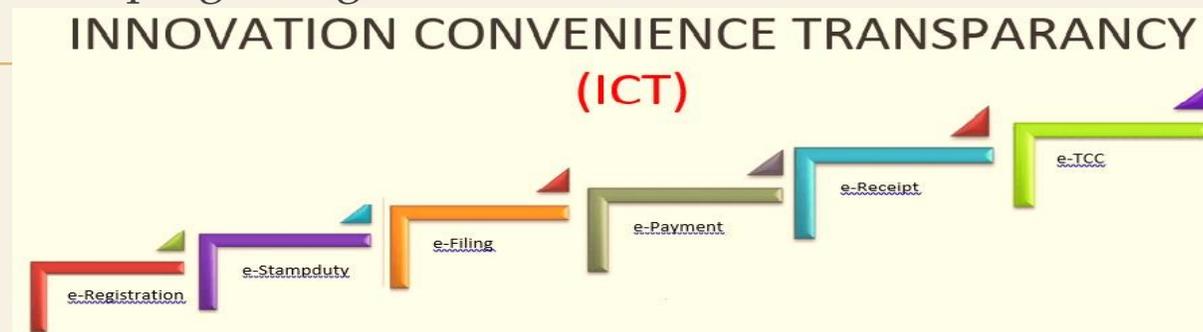
Taxation

Tax in Nigeria Federal Inland Revenue Services (FIRS, State Board of Internal Revenue Services (SBIRS) Joint Tax Board (JTB) (Comprises of Major Stakeholders)

- Nation Nigeria and its Strategic direction on Taxation is to digitize its tax system, in line with technological advancement with the pillars and principles of the Law (Law of the Federation, Company Income Tax act and many more supporting legislations or Policies) which will improve efficiency, equity and simplicity.

TaxPro Max

- The Federal Inland Revenue Service (FIRS) magnificent end-to-end Tax administration system (TaxPro MAX) which caters to all (e-Services) to demystify the fear of the taxman by digitizing its services and enhance convenience, transparency and round the clock payment of taxes which gives taxpayers full control of their tax affairs.
- TaxPro Max covers Taxpayer registration (through e-Registration); Stamp Duties (through e-Stamp Duty); Payment of taxes (through online payment: e-tax payment); receiving of electronic receipt after payment of taxes (through e-Receipt); Filing tax returns (through e-filing) and online Tax Clearance Certificates (TCC) through electronic Tax Clearance Certificate (e-TCC).
- FIRS Contact Center (The Contact Centre is live, and it is set to render exceptional services to all taxpayers seeking assistance with regard to enquiries/complaints, challenges, technical questions, follow-up and feedback. The center is multilingual and renders services in Hausa, Igbo, Yoruba, French, Spanish and pidgin English.



Data Warehouse

There are instances when these three principles of efficiency, equity and simplicity conflict and instances when stakeholders (Taxpayers) do not fully comply by taking advantage of the simplicity of the tax services. The ultimate goal is to grow the tax system where it should also be used for purposes other than just revenue raising it should be a data warehouse for the country.

Facts

- According to CIA World Fact Book as of January 1, 2020 documented that China has the world's **largest population** (1.42 billion), followed by India (1.35 billion). The next **five** most populous nations - the United States, Indonesia, Pakistan, Brazil, and **Nigeria**.



Data Warehouse



Nigeria is the largest economy in Africa, Nigeria's economy used to rely heavily on the oil industry. Nigeria is the largest oil exporter on the continent and also has Africa's largest reserves of natural gas. Other resource extraction industries, such as coal, tin, and other metal mining, are also important to the Nigerian economy. While oil dominates in terms of contribution to GDP and exports, between a fifth and a half of Nigerians work in agriculture, mostly small-scale subsistence agriculture. Nigeria's economy has grown rapidly in the past decades, but it also faces significant challenges.

1. Where are Nigerians
2. What Services do we patronize
3. What are our core competence
4. How are we making use of our resources
5. Revolutionizing indigenous talent

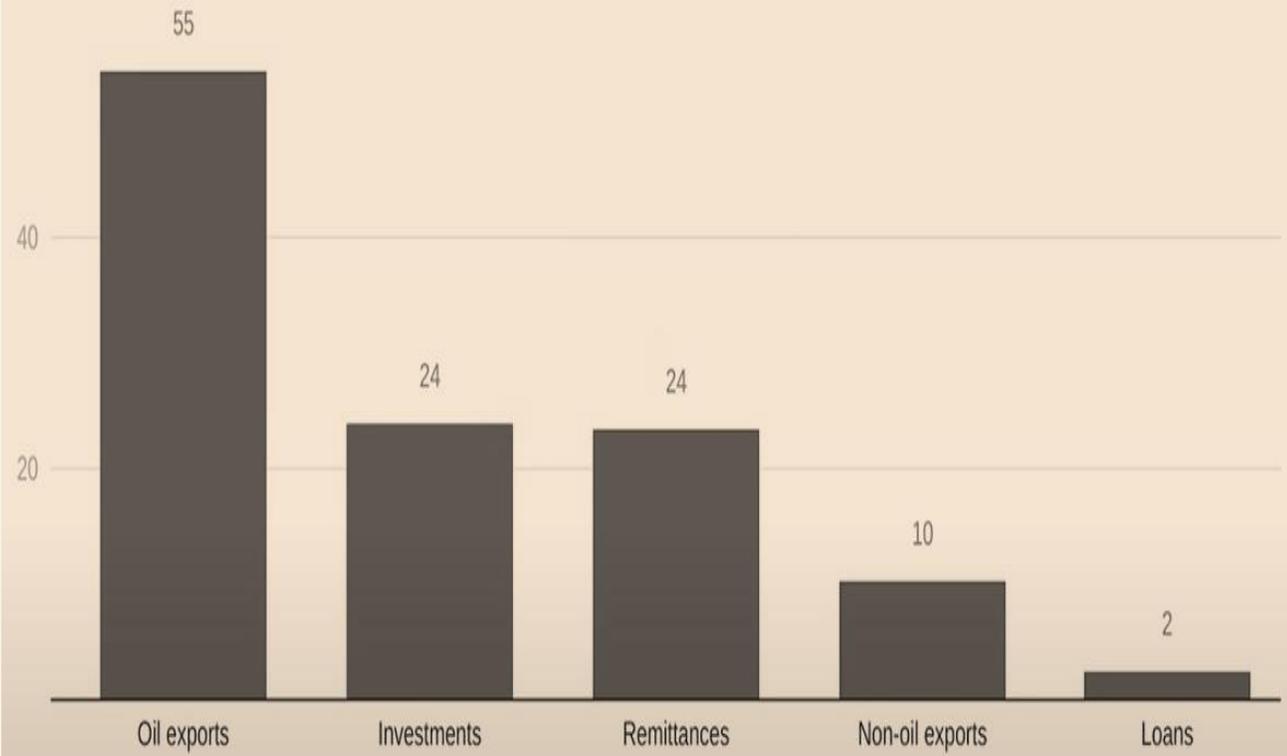
Nigeria Earning Foreign Exchange

Billion of \$

- 55 Oil Exports
- 24 Investments
- 24 Remittances
- 10 Oil Imports
- 2 Loans
- 0? Others

Where did Nigeria get dollars from in 2019?

All amounts are in \$ billions.



Source: Central Bank of Nigeria • Created with Datawrapper

S/N	Top 10 ranked industries according to global market research report 2020	2021-2022 Revenue Growth:	State of Nigeria in these markets
1	Global Heavy-Duty Truck Manufacturing	29.0%	✘
2	Global Deep-Sea, Coastal & Inland Water Transportation	23.6%	✔
3	Global Casinos & Online Gambling	17.6%	✔
4	Global Car & Automobile Sales	16.6%	✔
5	Global Oil & Gas Exploration & Production	15.3%	✔
6	Global Commercial Aircraft Manufacturing	13.7%	✘
7	Global Airlines	13.2%	✘
8	Global Management Consultants	12.4%	✔
9	Global Automobile Engine & Parts Manufacturing	11.9%	✘
10	Global Hotels & Resorts	11.8%	✔

TOP 10
Industries Trending
across the globe

Data Warehouse

Digital transaction platforms can have disruptive effects in a number of sectors. The implications both for the nature of transactions within certain sectors and for the ability of Nigeria to scale rapidly, thus affecting sectors' structures as illustrated above; however, there is also a barrage of opportunity that opens up for Nigeria most especially within the industries that we are yet to tap into using our natural resources to build components of such industries. Partaking in such activity will significantly reduce our current challenges and increase:

- ✔ Employment
- ✔ Taxies and levies
- ✔ Economic stimulation
- ✔ Security (reduce insurgency)
- ✔ Investment
- ✔ Increase in Creativity
- ✔ Peace
- ✔ Healthy Competition
- ✔ Dominate Global Market
- ✔ More Innovations

Possible improvement and support to make this happen.

Support from Foreign bodies

Quick Policy implementation and approval

Financial Resources

Collaborations (which are on going)

Support and One Voice as a nation

Unlimited support for the Federal Inland revenue service to achieve the underlisted:

Compliance and Enforcement (on e-commerce or e-traders)

Tax authorities are finding it tough taxing e-commerce as it is not that easy controlling online business revenues given cash payments so common. Online traders are reluctant to make tax declaration while the tax authorities' facilities and personnel for tax inspection and collection are limited, failing to catch up with the swift growth of e-commerce. The common practice of making cash transactions (pay on Delivery) in Nigeria also makes it impossible to determine exact incomes of online shops.

e-Enforcement is a non-exhaustive way in which data is collected, stored, analyzed, and used to enforce Tax payment by possible shutting the online trader down working in collaboration with relevant agencies like (NCS, NCC, CAC Trade and investment etc). The services capacity to collect useful data is increasing as the number of online businesses. As increasing amounts of potentially useful data are collected, more and more sophisticated techniques will be developed in order to achieve the goal of curbing cyber Tax Offender).

Proactive policy changes that will keep up with the speed of the Digital Market.

Most importantly all hands on deck.

# ↓	Country (or dependency) ↑	Population (2020) ↑
1	China	1,439,323,776
2	India	1,380,004,385
3	United States	331,002,651
4	Indonesia	273,523,615
5	Pakistan	220,892,340
6	Brazil	212,559,417
7	Nigeria	206,139,589
8	Bangladesh	164,689,383
9	Russia	145,934,462
10	Mexico	128,932,753
11	Japan	126,476,461
12	Ethiopia	114,963,588
13	Philippines	109,581,078

USE CASE FOR

Battery raw materials are a collection of minerals and metals used to produce the key components that make up a battery. These minerals include cathode materials such as: lithium, cobalt, aluminium, vanadium, nickel, phosphate, sulphur (sulfur), and manganese.

Lithium

- Kogi
- Nasarawa
- Ekiti
- Kwara
- Cross River
- Oyo
- Plateau

Cobalt

- Kano

Aluminium

- Delta
- Benue
- Ekiti
- Plateau
- Ondo
- Adamawa

Vanadium

- Ondo

Nickel

- Kaduna
- Plateau

Phosphate

- Ogun
- Sokoto
- Anambra
- Imo
- Niger Delta
- Edo

USE CASE FOR

Battery raw materials are a collection of minerals and metals used to produce the key components that make up a battery. These minerals include cathode materials such as: lithium, cobalt, aluminium, vanadium, nickel, phosphate, sulphur (sulfur), and manganese.

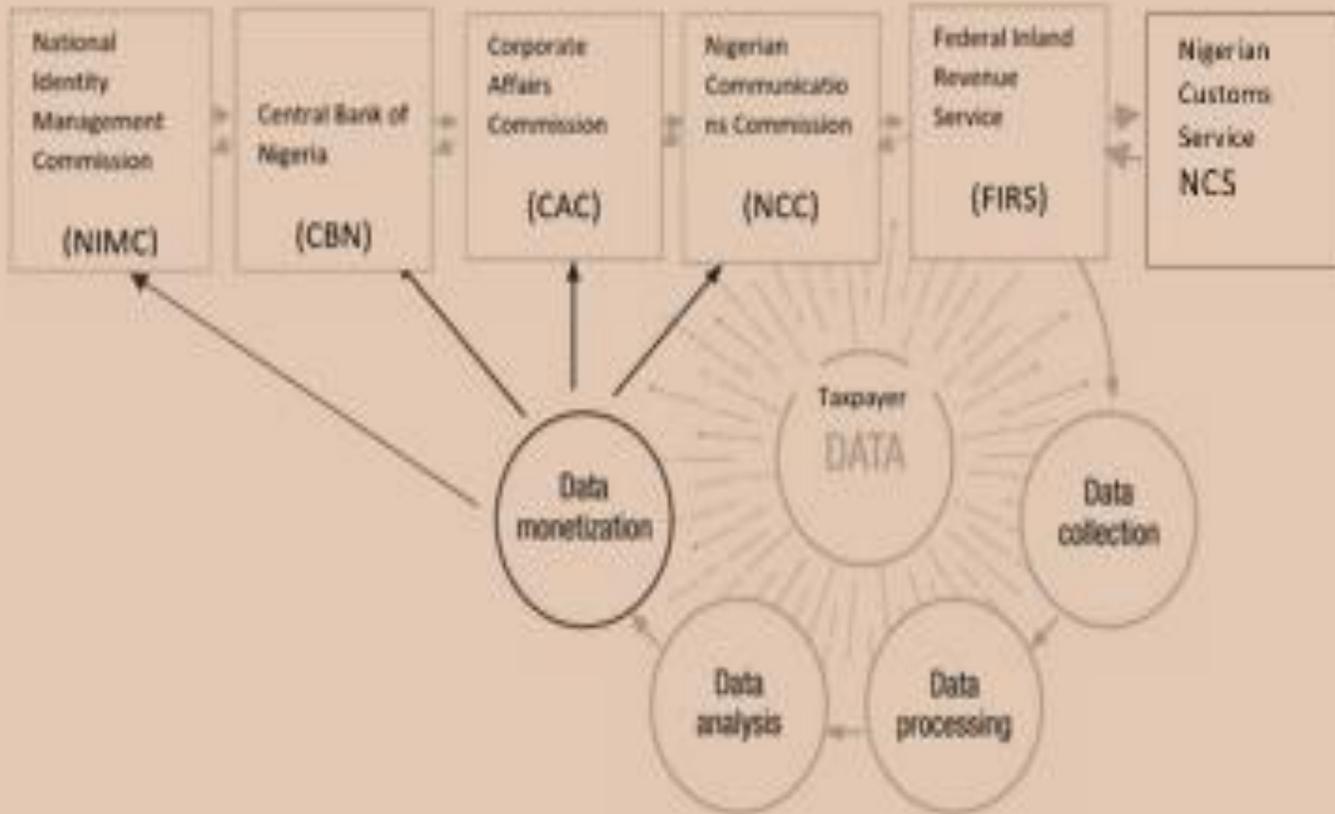
sulphur

- Edo

Manganese

- Bauchi
- Cross River Benue
- Borno
- Adamawa
- Kebbi
- Katsina
- Kaduna
- Plateau
- Nasarawa

Compulsory Collaborations'



Key Take Away Point



- Energy Issue for this year winter (Western World) (CNN and BBC)
- Gas issue (BBC)
- Partnership with ford on Battery one million batteries just for Ford (MSNBC)
- Electric Digital Innovation
- Supply Chain (Circularity)
- Electric component, Vertically Integrated (Scraps, Electronic component, not being Vulnerable)
- **Simply no option B for Nigeria**

Thank You!

Dr Zainab Gobir

Phone

07062422139

Email

Zainab.gobir@firs.gov.ng

FIRS CONTACT CENTER



FIRS CONTACT CENTER GOES "LIVE"

FIRS launched its Single Point of Contact for TaxPayers on 18th August 2021

TaxPayers can now call the Contact Center for:

- Enquiries/complaints, challenges, technical questions,
- Follow-up and
- Feedback.

The Center is Multilingual and TaxPayers can select the preferred language to communicate with, be it English, Hausa, Yoruba, Igbo or Pidgin English.

The Contact Center is located on the ground floor of No. 20 Sokode Crescent, Revenue House, Wuse Zone 5, Abuja, FCT, Nigeria.

Phone numbers:



- ☎ 09074444441
- ☎ 09074444442
- ☎ 09072111111
- ☎ 09073777772
- ☎ 094602700

Driven by
Taxpayers
Service
Department



Social media handles:

- ☎ Instagram: [firs_nigeria](#)
- ☎ Facebook: [Firs Nigeria](#)
- ☎ Website: www.firs.gov.ng