

AN ANALYTICAL REVIEW OF THE EXTANT TAX LAWS ON RESOLUTION OF BUSINESS TAX DISPUTE IN NIGERIA*

Abstract

Taxes are vital tools for development and governance of any country. By paying taxes, citizens contribute to building sovereign states and the governments use these revenues responsibly to meet their objectives in providing essential public service to all citizens. Thus, the current paper examines how this civic responsibility is observed in a business climate in respect to the extant tax laws on resolution of business dispute or conflict. Business tax disputes in Nigeria are primarily resolved by the Courts and the Tax Appeal Tribunal (TAT). The Constitution of the Federal Republic of Nigeria and the Taxes and Levies Act provide for the assessment and collection of taxes by the federal, states and local governments. Thus, the jurisdiction of the courts over business tax dispute derives from whether the taxes are federal, state and local government taxes. The present paper therefore is an academic contribution to firstly examine the functionality of the extant business tax laws whilst propagating reforms to embrace current agitations and demands. The paper adopted doctrinal methodology using expository and analytical approaches. It was the findings of the paper that the TAT has continued to generate some constitutional crisis considered inherent in its enabling statutory provisions. In the same vein, the operations of the Value Added Tax (VAT) have been resisted by some states since its inception with the ongoing VAT 'war' being considered as the crescendo. Equally, the outcome of the study has further painted a gloomy picture of operators of business who complained of multiplicity of taxes, levies and dues as constituting a serious challenge to them. In that light, the paper therefore advocated a redesigning of the current VAT structure, and also an amendment of the contentious provisions inherent in the TAT Act to embrace current challenges, aspirations and demands. Also, an urgent review of the business tax laws was propagated to eradicate the burden of multiplicity of taxes on the business community.

Keywords: business, review, resolution, extant, multiplicity.

1. Introduction

Business transactions, like any other human endeavour, are bound to trigger off disputes or conflicts. In the event of such a development, where then does an aggrieved businessman would ventilate his agitations? The answer is thus provided under the present discourse. Business disputes in Nigeria are primarily resolved by the courts and the Tax Appeal Tribunal (TAT). The Constitution of the Federal Republic of Nigeria¹ and the Taxes and Levies (Approved List for Collection) Act² provide for the assessment and collection of taxes by the federal, states and local governments. The jurisdiction of the courts over tax disputes derives from whether the taxes are federal, state or local government taxes. Jurisdiction over taxes administered at both the federal and state levels, such as stamp duties, is determined by the legal personality of the taxpayer and for individuals, their place of residence. The Federal High Court (FHC), State High Courts and TAT are vested with jurisdiction to hear and determine tax disputes. Appeals from the TAT lie to the FHC, appeals from the FHC and States' High Courts lie to the court of Appeal, while appeals from the Court of Appeal lie to the Supreme Court, which is the apex and final court in the country. Nigerian laws also provide administrative channels for resolution of tax disputes before resort to litigation. A taxpayer challenging an assessment may write an objection to the tax authority giving reasons for the challenge. The tax authority either upholds the objection and quashes the assessment or rejects the objection. Where the tax authority rejects the objection, it issues a notice of refusal to amend (NORA) to the taxpayer. The aggrieved taxpayer may within 30 days of receiving the NORA file an appeal at the TAT or other relevant court having jurisdiction over the dispute. It is noteworthy that the available administrative channels for resolution of tax disputes do not bar an aggrieved taxpayer from proceeding to the TAT or the courts, pending the exhaustion of the administrative process.³

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¹ AS Adamu *et al*, Resolution of Business Tax Dispute in Nigeria (2018) *Tax Law Journal*, 91-97. Also available at <<https://www.todaybusiness/finance/tax-disputes-and-litigation-review-10>> Accessed on 21st December, 2019 at 1.00pm.

² CFRN 1999 (as amended) Second and Fourth Schedules- Part 1.

³ CIT (Amendment) Act *op cit*, PIT (Amendment) Act *op cit* parts vi, vii and viii, PPT (Amendment) Act, parts vi and viii, and finally VAT (Amendment) Act, parts iii, iv and v.

Tax disputes have been held by the Nigerian courts to be outside the purview of arbitration and other alternative dispute resolution mechanisms. The Court of Appeal in the case of *SNEPCO & 3 Ors v. FIRS*⁴, recently upheld the decision of the FHC that disputes over company taxation are exclusive to the FHC and, thus, not arbitral as they pertain to the revenue accruing to the sovereign government. In the course of prosecuting a civil dispute, where evidence of possible criminality is discovered, details of the dispute will be forwarded to the Department of Public Prosecution for necessary actions. Remedies available on tax disputes could include quashing the contested assessment, damages, cost of action, penalties, interest, fine, etc.

The Nigerian government formally launched the Voluntary Assets and Income Declaration Scheme (VAIDS) in June 2017, an initiative designed to encourage voluntary disclosure of previously undisclosed assets and income for the purpose of payment of all outstanding tax liabilities. Taxpayers who take advantage of the scheme were meant to enjoy waivers on penalties and interests that would otherwise have accrued. The scheme, which was initially scheduled to end in March 2018, was extended for three months to June 2018. In October 2018, the federal government further launched a new order on Voluntary Offshore Assets Regularizations Scheme (VOARS). According to the order, eligible persons who hold offshore assets and income are expected to declare voluntarily within 12 months and pay either a one-time levy of 35 percent or the applicable taxes plus penalties and interest.

2. Avenues for Commencing Business Tax Disputes

Business tax disputes can be commenced either by the taxpayer or by the relevant tax authority (RTA). The procedure is thus set out hereunder; A taxpayer who objects to a tax assessment may within 30 days of receiving notice of the assessment, apply by notice of objection to the Federal or State Inland Revenue Service (depending on whether it is a federal or state tax) urging the RTA to review the tax assessment along the lines of the objection raises. Where the RTA agrees with the objection, the assessment will be amended accordingly. However, where the RTA disagrees with the objection, it shall issue a NORA⁵. Upon a NORA being issued against a taxpayer's objection, the aggrieved taxpayer shall within 30 days of receipt of the NORA file an appeal at the TAT or file an action at the relevant federal or state High Court. Generally, an action may be commenced at the High Court either by a writ of summons, originating summons or an originating motion or petition. A writ is used where the facts are in dispute and the case is likely to be contentious. The writ is filed along with a statement of claim setting out the plaintiff's claims and reliefs sought. Where the facts are not in contention or where a party seeks interpretation of a statute, agreement or document, an originating summons is advisable for commencing action. An action may also be commenced by originating motion or petition where expressly provided by statute.⁶ To commence proceedings before the TAT, the appellant shall file a notice of appeal in form TAT 1 in the zone of the TAT where the facts of the case took place. The notice of appeal must contain the grounds of appeal; whether the whole or part only of a decision is contested; the exact nature of the relief sought; the names and addresses of all parties directly affected by the appeal; and the address for service on the appellant and respondent. The notice of appeal must be filed concurrently with the list of witnesses, witnesses' sworn written statement on oath and copies of every document to be relied on at the trial. All processes filed are to be served personally on the respondent, unless an order for substituted service is granted by the Tribunal. Upon receipt of the filed documents, the respondent has 30 days within which to file its opposition in form TAT 3. Proceedings at the TAT are to be held in public, and the onus of proving rests on the appellant. The Tribunal may, after hearing both parties, confirm, reduce, increase or annul the assessment or make any such order as it deems fit⁷.

Either party aggrieved by the final decision of the TAT may appeal to the FHC by giving notice in writing to the secretary to the TAT within 30 days of the service of the TAT's final decision on the party. Statutes of limitation do not apply to appeals brought before the TAT⁸, save the provisions relating to time within which to appeal after a NORA and to appeal from a decision of the TAT. Also, statutes of limitation do not apply to actions filed by the RTA for recovery of any tax. Other than tax returns, there are no other procedures for claiming tax reliefs or exemptions as reliefs or exemptions can only be claimed if they apply at the time of filling the returns. Decisions of tax authorities may be reviewed by application to court under the judicial

⁴ CA/A/208/2012. Judgment delivered on 31st August, 2016 (unreported).

⁵ CIT (Amendment) Act *op cit* section 69.

⁶ OK Abayomi, Tax Litigation in Nigeria and a Review of Recent Nigerian Court Decisions in Taxation (2016) Vol.1 *Research Journal of Finance and Accounting*, 11-15.

⁷ FIRS (E) Act *op cit* section 15, Fifth Schedule.

⁸ *Ibid* Section 19, fifth Schedule.

review mechanisms. This mechanism allows a party to apply to court to review the action or decision of tribunals, lower courts or administrative authorities and decide whether the decision was rightly reached. The court, upon such review, either quashes or makes relevant orders of *mandamus*, *certiorari* or prohibition as the case may be.

3. Roles of Courts and Tribunal in Resolution of Business Tax Dispute

In practice, administrative channels within the RTA are usually the first step for tax disputes.⁹ Unresolved disputes proceed to the TAT or FHC¹⁰, or where the tax is a state tax, to the state High Court. The High Courts at the federal and state levels, magistrates' courts and customary courts within states have jurisdiction to hear tax disputes. The TAT is the only tribunal set up under the FIRS Act to hear tax disputes over federal taxes on the conditions earlier set out above. The researcher shall provide a description of these courts and their jurisdictions in the course of the current research work. Customary, magistrates' and state High Courts are the venue for disputes arising from levies and taxes imposed by local government authorities and taxes under state tax laws. Claims below 600,000 naira, lie before the customary court in the state the transaction occurred¹¹. Claims in excess of 600,000 naira but less than 10 million naira may be commenced before the magistrates' court.¹² Claims for taxes imposed by state laws, in excess of 10 million naira are commenced before the state High Courts, which are courts of unlimited jurisdiction. The customary, magistrates' and state High Courts are composed of a single judge for the determination of disputes. Appeals from the decision of the customary or magistrates' courts lie to the state High Courts, while an appeal from a decision of the state High Courts lie to the court of Appeal.

The Tax Appeal Tribunal is vested with jurisdiction to hear disputes arising from the operations of the FIRS, which include the Companies Income Tax Act (CITA), Petroleum Profits Tax Act (PPTA), Personal Income Tax Act (PITA), Capital Gains Tax Act (CGTA) and Value Added Tax Act (VAT Act),¹³ and any other federal law. The jurisdiction of the TAT over PITA is restricted to the taxation of persons employed in the Nigerian army, Nigerian navy, Nigerian air force, Nigeria police force, officers of the Nigerian Foreign Service and person's resident outside Nigeria who derives income or profit from Nigeria¹⁴. The TAT is composed of tax commissioners appointed by the Minister of Finance. The TAT has eight zones each headed by a chairman and four commissioners. The proceedings of the TAT are conducted by a minimum of three Commissioners, and where there is need for a full panel of the Tribunal, five Commissioners. Most tax disputes are resolved at the TAT. Appeals from the decision of the TAT lie as of right to the FHC on questions of law.

The FHC has exclusive jurisdiction in any dispute pertaining to taxation of companies, bodies established or carrying on business in Nigeria and all other persons subject to federal taxation¹⁵. The FHC has a single jurisdiction across the federation and is composed of a single judge. An action may be commenced before the FHC at first instance once its jurisdiction is rightly invoked. Appeals lie to the FHC from the decision of the TAT on questions of law. It is equally possible to apply to the FHC to quash the directive or decision of the TAT through the prerogative writs of *certiorari*, prohibition and *mandamus*¹⁶. Appeals from the decision of the FHC lie to the Court of Appeal.

The Court of Appeal has appellate jurisdiction over tax disputes from the FHC and state High Courts. Tax appeals lie as of right to the Court of Appeal. Where the ground of appeal involves questions as to the interpretation of the Constitution¹⁷. In all other cases, leave of court must be obtained to appeal¹⁸. The Court of Appeal is composed of not less than three justices. Appeals from the Court of Appeal lie to the Supreme Court. The Supreme Court is the apex and final court in Nigeria. Tax appeals from the decisions of the Court of Appeal lie to the Supreme Court as of right where they are on questions of law alone and on questions as to the interpretation of the Constitution. The Supreme Court is duly constituted if it consists of not less than

⁹ CIT (Amendment) Act *op cit* Parts ix and x.

¹⁰ FIRS (E) Act *op cit* section 59 (2).

¹¹ Customary Court Edict of Lagos State, (2010) (As Amended) section 20(1).

¹² Magistrate Courts Law of Lagos State (2011) (As Amended) section 28(2).

¹³ FIRS (E) Act *op cit* Fifth Schedule.

¹⁴ *Ibid* Section 59 (2).

¹⁵ FIRS (E) Act *op cit* Fifth Schedule,

¹⁶ CFRN 1999, *op cit* section 251.

¹⁷ Federal High Court (Amendment) Act LFN 2005, Section 15 (1) and (2).

¹⁸ Gibbs at section 241.

five justices, provided that in cases involving the court's original jurisdiction¹⁹ or actions relating to the interpretation of the Constitution, the court shall be constituted by seven justices. In the researcher's experience, time spent on litigating tax disputes with each level of appeal. Tax disputes at the TAT are resolved in a much shorter time (sometimes within the year of commencement) than the higher courts. The Supreme Court takes the longest, with appeals taking over five years to be resolved. The various court hierarchies and the TAT are independent of the tax authorities, and their decisions are equally binding on the tax authorities as on the taxpayers.

4. Commentary on the Creation of TAT

TAT as a Child of Circumstance?

In spite of the Federal High Court exclusive jurisdiction over tax disputes, several tax statutes earlier provided for administrative tribunals to deal with tax disputes. For example, the Companies Income Tax Act²⁰ and the Personal Income Tax Act in 1961 established the Federal Board of Inland Revenue (FBIR), as well as established the Body of Appeal Commissioners, (BAC). The Federal Military Government promulgated the Value Added Tax Decree²¹ and subsequently established the Value Added Tax Tribunal, (VATT). Dispute relating to the jurisdiction of the VAT Tribunal and the Body of Appeal Commissioners came to the fore where it was contended that the jurisdiction vested in the Body of Appeal Commissioners as well as the VAT Tribunal conflicted with the exclusive jurisdiction of the Federal High Court over tax matters. That was the much celebrated case of *Stabilini Visinoni v FBIR*²². In its judgment, the Court of Appeal held that section 20 of the VAT Act is inconsistent with the Constitution and cannot therefore stand. The Court of Appeal which heard an appeal directly from the VAT Tribunal in *Cadbury Nig. Plc v FBIR*²³ also affirmed this position on the jurisdiction of the VAT Tribunal under the VAT Act vis-a-vis that of the Federal High Court, and held that section 20(1) of the VAT Act is invalid, and a nullity in view of its inconsistency with section 251 of the Constitution, 1999.

In 2007, the National Assembly enacted the Federal Inland Revenue (Establishment) Act 2007. Thus section 59 of the Act established the Tax Appeal Tribunal with powers to settle disputes arising from the operations of the Act and other legislations²⁴ administered by the Federal Inland Revenue Service (FIRS) as set out in the First Schedule to the Act. In exercise of the powers vested in the Minister of Finance, the then Minister of Finance in 2009 set up the Tax Appeal Tribunal in various six geopolitical zones. The Tax Appeal Tribunal under the Act²⁵ is empowered to make rules regulating its procedures, and 'any proceeding before (it) shall be deemed to be a judicial proceedings and the Tax Appeal Tribunal 'shall be deemed to be a civil court for all purposes'. Unlike the Value Added Tax Tribunal's decisions which could be subject of appeal to the Court of Appeal, appeals from the Tax Appeal Tribunal now lie to the Federal High Court, albeit on points of law²⁶. Thus above facts were what led to the inauguration of the TAT, with the philosophy that the challenges that had confronted the pre-existing adjudicating bodies for the resolution of tax disputes and conflicts, would now become a thing of the past. The author shall now examine if those challenges have been surmounted more so even with the subsisting appellate court's decision²⁷, under the next subhead in the current discourse.

Has the Subsisting Court Decision in *CNOOC & ANOR v NNPC* Legitimized TAT?

The authors now attempt to examine the impact of the Appellate court's decision in *CNOOC & Anor v NNPC*²⁸ by asking if that pronouncement has been able to quell the anxiety, tension and agitations in the minds of the generality on the constitutionality of the jurisdiction of the TAT or otherwise Above poser became imperative since the issues that greeted the inauguration of the TAT in 2010 seem to be still rearing their ugly heads as far as the opinions of some text writers, tax practitioners, commentators, and tax lawyers are concerned. The authors now answered the poser with an emphatic No in view of the following legal issues which are still embroiled in the TAT's enabling statute, as they are set out *seriatim*:

¹⁹ *Ibid* section 242.

²⁰ No 22 of 1961.

²¹ VAT Decree No 102 of 24 August, 1993.

²² *Supra*.

²³ *Supra*.

²⁴ First Schedule to the FIRS Act as well as Sections 1 & 11 of the Fifth Schedule to the FIRS Act.

²⁵ Section 20 (1) & (2) of the Fifth Schedule to the FIRS Act 2007.

²⁶ Section 17 of the Fifth Schedule to the FIRS Act 2007.

²⁷ *Supra*

²⁸ *Supra*

Conflict in the Composition of the TAT in the Light of Section 36(1) of the 1999 Constitution (as amended)

The constitutionality of the composition of the TAT whose members are entirely appointed and removable by serving minister of finance, an agent of the federal government, in the light of Section 36(1) of the Constitution²⁹, which guarantees fair hearing, by requiring every tribunal to be constituted in such way as to secure its independence and impartiality, is the bane of contention here. This is in relation to the constitutionality of the tribunal in the composition of its membership. The FIRS Act³⁰ provides for the appointment and removal of all the members of the tribunal by the Minister of Finance. This provision undermines the principle of fair hearing under Section 36(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended). Impliedly, the tribunal's composition under the Act, is inconsistent with the above provision. The minister is an agent of the Federal Government, and the FIRS, which is an agency of the Federal Government, is either going to be plaintiff or appellant and or the defendant/respondent, as the case may be, yet the members of the tribunal are exclusively appointed and removable by the Minister, who is an agent of the Federal Government³¹.

The Provision of the Ouster Clause seeking to prevent any Legal Action against the Propriety or otherwise of the Appointment of a Member of the TAT

The above issue stem from the provision of the Act which purports to oust the court of law from entertaining any issue or question that may arise due to any defect in the constitution of the tribunal³². This in itself is an ouster clause which ousts the inherent jurisdiction of the court of law to exact its power according. In accordance with the provisions of the constitution.³³ The above constitutional provision presupposes that it is the constitutional right, function and duty of the court to exercise its judicial powers in adjudicating and settling disputes between individuals, corporate persons and government in accordance with the Constitution. Thus the ouster clause in this provision which seeks to prevent any legal action against the validity of the appointment of persons as Tax Appeal Commissioner and the constitution of the tribunal is therefore unconstitutional in the light of the above constitutional provision.

Apparent Defect in Appeal Procedure from the Tax Appeal Tribunal to the Federal High Court

The author queries the validity of the restriction under the Act on an appeal to the Federal High Court from the decision of TAT only on the point of law. The aforementioned provision bars the right of appeal from decision of the TAT to the Federal High Court on point of fact and is therefore questionable in the light of the constitutional powers of the Federal High Court to entertain matters relating to taxation and revenue of the Federal Government³⁴. It should be noted that the BAC had similar limitation under the repealed sections of the Companies Income Tax Act³⁵. The court had also interpreted this provision to mean that it is *ultra vires* Appeal Commissioner to go into issues of law as the restriction is to only determine assessments on point of facts³⁶. Taking a look at the Federal High Court entertaining appeals from the TAT, the proceedings are deemed to be judicial since it is to look into actions and decisions of FIRS in cases of non-compliance. Thus, the author is of the opinion that, to enquire into any action of the FIRS, whether it is valid or not is a point of law, hence the issue of validity of assessment remains within the jurisdiction of the Court³⁷.

5. Assessment of Current VAT 'War' on Business Climate

Due to the prevailing VAT 'war' at the instance of some states³⁸, fear seems to have gripped the government at the centre as businesses now move to withhold payment of VAT over the ongoing FIRS, states legal tussle.

²⁹ CFRN 1999 as (amended)

³⁰ Paragraph 2 of the Fifth Schedule to the FIRS Act 2007.

³¹The is in breach of the Twin Pillars of Natural which hinges on the doctrine of impartiality and independence, as enunciated by the supreme Court in the case *Madukolum v Nkendilim* (1962) 2 SCNLR 341

³² *Ibid*

³³ CFRN 1999, section 6 (6) (a) (b)

³⁴ CFRN, 1999, Section 251(1)

³⁵ *Ibid*

³⁶ *FBIR v Joseph Rezcallah & Sons Ltd.* (1962) 1 ANLR 1

³⁷The author opinion is in commerce with the view expressed by an eminent tax scholar M.T in his book, *Revenue law & Practice in Nigeria*, Malthinese Press Ltd, Lagos, Nigeria, 2010.

³⁸In suit Number FHC/ PH/ CS/ 149/ 2020 Per Justice Stephen Dalyop (unreported), it was held that there was no constitutional basis for the FIRS to demand for and collect VAT, Withholding Tax, Education Tax and Technology Levy in Rivers State or any other state of the Federation, being that the constitutional powers and competence of the federal Government is limited to taxation of incomes, profits and capital gains which does not include VAT or any other species of sales, or levy other than those specifically mentioned items 58 and 59 of the Exclusive Legislative List of the Constitution. Apparently buoyed by the

Thus the Nigerian Organized Private Sector (OPS)³⁹ has requested for some clarifications⁴⁰ on who should be the authorized body to receive VAT remittances which have now accumulated since the commencement of the legal tussle. The OPS has been of the view that, if the confusion would continue, that the body might be obliged to go to court for clarification and that meanwhile, that she has directed her members to withhold remittances until a way forward was made known. Thus tax analysts and commentators have reasoned that if the OPS would have its way, the development would impact negatively on the Federation Account of the country.⁴¹ More worrisome, according to tax experts⁴² would be the fate of the federating states when taken into account that the NNPC had earlier announced that it would deduct a total sum of N215.32 billion from its remittance to the Federation Account and Allocation Committee (FAAC) from the month of October and henceforth⁴³. Likewise, the OPS, at a joint news conference held at Lagos, recently, had observed that the consequences of the current VAT ‘war’ between the FIRS and some State governments has created grave danger for the business community and the fragile economic recovery being witnessed in Nigeria⁴⁴. The body has noted that since the OPS was the umbrella representing the interests of organized businesses in Nigeria, that the body has been seriously concerned at the consequence of the on-going controversy. Thus the OPS was of the view that since organized businesses have remained law-abiding by fulfilling their tax obligations to both the federal and state governments⁴⁵, that it would be an aberration to punish businesses or make business operators suffer from the ‘proverbial two elephants fighting.’ Thus, this OPS has described as unfortunate particularly now that at a time businesses were clamouring for streamlining and reduction of tax burdens, that the ongoing challenge has the potential to make businesses pay double VAT in view of the demands of the FIRS and the state governments for remittance of VAT. In the same vein, the Nigeria Employers Consultative Assembly (NECA) stated that the OPS was not against payment of taxes and levies in the country, but pointed out that the ongoing situation has created an environment of uncertainty. NECA has therefore argued that the prevailing legal controversy has not only affected business competitiveness but also their sustainability. The body has therefore observed that ‘without a clear path, the present trend would further aggravate the pain on businesses. NECA therefore appealed that the FIRS and the states should engage in the interest of enterprise, concerned competitiveness and national development by seeking a truce to end that impasse⁴⁶.

6. Conclusion and Recommendations

Thus far, we have undertaken a comprehensive examination of the resolution of business tax dispute in Nigeria through an analytical review of the extant tax laws on the subject matter. Worthy of note was our effort to enthrone and sustain a functional and applicable business tax laws within the contemplation of the nation’s tax regime. However, our drive in the present study has not been without some challenges. Foremost, the TAT which came into being perhaps as a child of necessity still faces some resentment from the business community because of some of its enabling statutory provisions considered as unconstitutional. The authors advocate an amendment of the apparent contentions provisions in line with the contemplations of the 1999 Constitution (as amended) under Chapter 4 which borders on Fundamental Rights. Likewise, the present authors appear not to be surprised that agitations which seem to be gaining some momentum against the operations of VAT in Nigeria has been heightened by the current VAT ‘war’. We had before now examined the issues that necessitated the present VAT ‘war’. In that view, the authors now advocate that a suitable VAT regime should be developed for Nigeria through a clearly set out provision(s) in the Constitution. We hold the view, and strongly too, that the current VAT system is overdue for a holistic review to embrace current challenges, agitations and demands.

court order, both Governor Nyesom Wike of Rivers State and Governor BabaJide Sanwo -Olu of Lagos State, had hurriedly signed into law bills authorizing the State governments to collect VAT, a move being resisted by the FIRS. It is worthy to note equally that Lagos State which was not part of the case from the Federal High Court had applied to be joined in the appeal.

³⁹The OPS includes but not limited to Manufacturers Association of Nigeria (MAN), Nigeria Association of Chambers of Commerce, Industry, Mines and Agriculture (NACCIMA), Nigeria Employers Consultative Association (NECA), Nigeria Association of Small Scale Industries (NASSI) etc.

⁴⁰ SY Musa ‘Fear grips govts as businesses move to withhold VAT over FIRS, State ‘war,’ *The Daily Trust Newspaper*, 20th September, 2021 frontpage.

⁴¹ *Ibid* p. 29.

⁴² KO Bola and CK Obi, ‘Fear grips state governments as VAT ‘war rages on’, *The Guardian Newspaper*, 28th September, 2021, centre spread.

⁴³ *Ibid* backspace.

⁴⁴ SH Bamidele, Don’t make us scapegoats of VAT tussle, OPS tells FG, States via <http://11opr.news/785bfcec210408en-ng?link1xelclint=mini> Accessed on 5th October, 2021 at 12.05am.

⁴⁵ *Ibid*.

⁴⁶ Ayomide, NECA sues for a truce to stop VAT ‘war’ available at <http://11gazettengr.Com/513ctolo37625en-ng.pdf>. Accessed on 12th October, 2021 at 3.00pm.