

*Extraordinary*



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The following is published as supplement to this *Gazette* :

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CHARTERED INSTITUTE OF TAXATION OF NIGERIA ACT  
(CAP C. 10 LAWS OF THE FEDERATION OF NIGERIA, 2004)  
CITN TAX ACADEMY (ESTABLISHMENT) REGULATIONS, 2020



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S. I. No. 27 of 2021

**CHARTERED INSTITUTE OF TAXATION OF NIGERIA ACT**  
**(CAP C. 10 LAWS OF THE FEDERATION OF NIGERIA, 2004)**

CITN TAX ACADEMY (ESTABLISHMENT) REGULATIONS, 2020

[11th Day of May, 2020]

Commence-  
ment.

In exercise of the power conferred on the Chartered Institute of Taxation of Nigeria by the provisions of sections 4, 5, 11 (1) (a) and (b), 12, 18 (b) and 20 (1) of the Chartered Institute of Taxation of Nigeria Act No. 76 of 1992, this Regulations on the establishment of the CITN Tax Academy, and other related matters is hereby issued.

## PART I—PRELIMINARY

1. This Regulations shall commence on the 11th day of May, 2020 and whatsoever that has been done under or pursuant to the CITN Tax Academy (Establishment) Regulations 2018 as contained in the Federal Republic of Nigeria Official *Gazette* No. 113 volume 105 is deemed, with the necessary changes being made, to have been done under this Regulations.

2. This Regulations may be cited as the CITN Tax Academy (Establishment) Regulations 2020.

Short Title.

3. In this Regulations, unless the context otherwise requires—

Interpretation.

“*Academic staff*” means any person employed by CITN engaged in teaching and research for the Academy ;

“*Academic year*” means such period not exceeding twelve consecutive months as the Council may from time to time so designate ;

“*The Academy*” means CITN Tax Academy, as established pursuant to the powers of CITN Council under section 5 of the CITN Act ;

“*The administrative staff*” means those persons in the employment of the CITN, other than the academic staff, who hold administrative, professional or technical positions ;

“*The commencement date*” means the day on which this Regulations comes into force ;

“*Convocation*” means an assembly of the Academy established by Regulation 9 of this Regulations ;

“*Director General/Deputy Registrar*” means the Chief Operating Officer of the Academy ;

“*Governing Board*” means the Governing Board established under Regulation 6 of the CITN Tax Academy Regulations ;

“*Regulations*” means any regulations of the Academy made by the CITN Council pursuant to the provisions of the Act ;



## PART II—ESTABLISHMENT AND FUNCTIONS OF THE ACADEMY

Objects of  
the  
Academy.

4. The objects of the Academy shall be—

(a) To raise the professional competency of tax professionals in Nigeria through training; and award of certificates ;

(b) To provide a platform for the analysis of taxation challenges and opportunities in order to regularly update the knowledge and practice of taxation in Nigeria ;

(c) To carry out research and policy analysis on how to constantly improve taxation and performance of tax professionals ;

(d) To promote taxation stakeholders' dialogue and networking aimed at improving CITN's contribution to the fiscal performance of the Nigeria economy ;

(e) To engage in programmes necessary for the learning of taxation in all ramifications ; and

(f) To do all such other things as may be considered to be incidental to the attainment of any or all of the above objects.

The  
Supervisory  
Power of the  
CITN  
Council.

5. Nothing in this Regulations shall prevent and circumscribe the Council of the CITN from exercising the plenary and plenitude of its power as contained in section 5 or any other section of the CITN Act.

PART III—THE OFFICERS, CONSTITUENT BODIES AND OTHER  
AUTHORITIES OF THE ACADEMY

Governing  
Board.

6. The Executive Committee of the Council of the CITN shall be the Governing Board of the CITN Tax Academy under the leadership of the CITN President. The membership of the Board includes Members of Executive committee of the CITN Council (EXCO), the Registrar/Chief Executive Officer, and Director General as the Secretary.

Management  
of the  
Academy.

7. The Director General/Deputy Registrar and the Principal Officers shall constitute the Management of the Academy.

Director  
General.

8.—(1) There shall be a Director General of the Academy, who shall be appointed by the Council shall be the Head of the Academy.

(2) The Director General of the Academy shall be on full time tenure employment of the CITN.

(3) The Director General when employed shall serve one term of 2 years renewable for another but last term of 2 years.

Convocation.

9. There shall be a convocation of the Academy which shall be an assembly of the Academy convened for the purpose of conferring professional certificates.

**B 2270**

**PART VI-REPEAL OF THE 2018 REGULATIONS**

**13. Notwithstanding anything to the contrary in this or any other Regulations, the CITN Tax Academy Regulations 2018 is hereby repealed.**

**MADE at Lagos this 11th day of May, 2020.**

**CHIEF (DR.) CYRIL IKEMEFUNA EDE**  
*President/Chairman of Council,*  
*Chartered Institute of Taxation of Nigeria*