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**CHARTERED INSTITUTE OF TAXATION OF NIGERIA
ACT (CAP. C10 LFN) 2004**

CITN TAX ACADEMY (ESTABLISHMENT) REGULATIONS, 2018



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S. I. No. 16 of 2018

**CHARTERED INSTITUTE OF TAXATION OF NIGERIA
ACT (CAP. C10 LFN) 2004**

CITN TAX ACADEMY (ESTABLISHMENT) REGULATIONS, 2018

[3rd Day of September, 2018]

Commence-
ment.

In exercise of the power conferred on the Chartered Institute of Taxation of Nigeria by the provisions of sections 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 (now Chartered Institute of Taxation of Nigeria Act, CAP. C10, Laws of Federation of Nigeria ; 2004) and the Companies and Allied Matters Act, CAP. C20, Laws of Federation of Nigeria ; 2004, this Regulation on the establishment of the CITN Tax Academy, and other related matters is hereby issued.

PART I—PRELIMINARY

1. This Regulation may be cited as the CITN Tax Academy (Establishment) Regulations 2018.

Short Title.

2. In this Regulation, unless the context otherwise requires—

Interpretation.

“*Academic Staff*” means the Provost, Deputy Provost, Professors, visiting Professors, Associate Professors, Senior Lecturers, Lecturers, Assistant Lecturers, Senior Research Fellows, visiting Senior Research Fellows, Research Fellows, Research Assistants, the Librarian and such other persons in the employ of the Academy engaged in teaching or research therein as the Governing Board, may from time to time grant the status of members of the academic staff of the Academy ;

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

“*The Academy*” means CITN Tax Academy, established and incorporated by paragraph 3 of this Regulation or any other law ;

“*the administrative staff*” means those persons in the employment of the Academy, other than the academic staff, who hold administrative, professional or technical posts designated by the Governing Board as senior posts ;

“*Congregation*” means the Congregation of the Academy established by paragraph 22 of this Regulation ;

“*Convocation*” means an assembly of the Academy established by paragraph 23 of this Regulation ;

“*The Curriculum Development Committee*” means the Curriculum Development Committee of the Academy established by paragraph 17 of this Regulation ;

“*Functions*” includes powers and duties ;

“*Governing Board* ” means the Governing Board established under paragraph 15 of the CITN Tax Academy Regulations ;

“*Graduate*” means a person on whom the Academy qualifications, other than an honorary qualification, has been conferred by the Academy and any other person as may be designated as a graduate by the Governing Board ;

“*The appointed day*” means the day on which this Regulation comes into force ;

“*Graduates Association*” means any association recognised by the Governing Board pursuant to the provisions of this Regulation or the Regulations ;

“*Other staff*” means those persons in the employment of the Academy who are not members of the academic staff or the administrative staff ;

“*Prescribed*” means prescribed by this Regulation, or by statutes, ordinances or Regulations of the Academy ;

“*Professor*” means a person appointed to be a professor in the Academy and includes a visiting or adjunct professor ;

“*Regulations*” means any regulations of the Academy made by the Governing Board pursuant to the provisions of the Law or Statutes ;

“*Statutes*” means the Statutes of the Academy set out in the Second Schedule to this Regulation or made hereafter under the provisions of this Regulation ;

“*student*” means a person who has been registered as a student of the Academy during a current academic year for a first or higher postgraduate qualifications, diploma, certificate or such other qualification of the Academy as may be approved by the Governing Board as qualifying a person for the status of a student ;

Second Schedule

“*teacher or lecturer*” means a person appointed as a member of the staff of the Academy on full-time or part-time teaching duties and shall include such persons employed on research duties in the Academy as are required also to teach ;

PART II—ESTABLISHMENT, INCORPORATION AND FUNCTIONS OF THE ACADEMY

3.—(1) As from the appointed day, the Academy for which the Governing Board was established by the Chartered Institute of Taxation of Nigeria Act, 1992 (now Chartered Institute of Taxation of Nigeria Act, CAP. C10, Laws of Federation of Nigeria 2004), shall be deemed to have been established in accordance with the provisions of this Regulation and the Companies and

Allied matters Act, CAP. C20, Laws of Federation of Nigeria; 2004, as an Academy which shall continue to be known as "CITN Tax Academy".

(2) The Academy shall be a body corporate with perpetual succession and a common seal and shall have power to sue and be sued in its corporate name and to acquire, hold and dispose of movable and immovable property for the purposes of its functions under this Law.

4. The objects of the Academy shall be—

(a) to raise professional competence of tax professionals, tax administrators, taxpayers and students in Nigeria through training; and award certificates, Diplomas, Advanced Diplomas and other proficiency awards and postgraduate qualifications after training, teaching and research ;

(b) to provide a platform for the analysis of emergent taxation challenges and opportunities in order to regularly update the knowledge and practices 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 provide students who already hold postgraduate qualifications in Taxation and related fields, an opportunity to gain more expertise in the field of Taxation ;

(f) to run all programmes and curriculum necessary for the learning of Taxation in all ramifications ;

(g) to cater for all individuals and Professionals seeking to acquire and deploy specialized areas of knowledge in the field of Taxation ;

(h) to provide individuals with the conceptual understanding of sound technical knowledge required to compete successfully in the ever changing tax world ;

(i) to create professional development opportunities and develop activities to achieve excellence in the field of taxation ;

(j) To recognize any outstanding contributions to taxation policy, regulation and administration ;

(k) To publish news, magazines, newsletters, journals, books, research works, studies or information and development of software, circulate same to members and non-members who wish to share knowledge and developments with the Chartered Institute of Taxation of Nigeria ; and

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

Objects of
the
Academy.

5.—(1) The Academy shall be a teaching, research and examining body, subject to the provisions of the Regulation and, shall have the following functions—

(a) to establish such departments, and other units of learning and research as the Academy may from time to time deem necessary or desirable ;

(b) to institute professorships, associate professorships, and lectureships and any other office of any kind and whether academic or not as may be required by the Academy; to prescribe conditions of service for and appoint persons to such offices and to exercise disciplinary control over them ;

(c) to institute and award fellowships, scholarships, studentships, bursaries, medals, prizes and other academic titles, distinctions, awards and forms of assistance ;

(d) to prescribe from time to time the conditions under which persons shall be admitted to the Academy or to any particular course of study therein or be allowed to continue in such course of study ;

(e) to grant and confer, under conditions prescribed by the Academy, post graduate qualifications, diplomas, advanced diplomas, certificates and other academic distinctions, to and on persons who have pursued a course of study approved by the Academy and have passed such examination or other tests and satisfied such other requirements as the Academy may prescribe ;

(f) to confer honorary awards, fellowships and other academic distinctions ;

(g) to withdraw or deprive from any person any post graduate qualifications diploma, advanced diploma, certificate, fellowship, scholarship, studentship, bursary, medal, prize or other academic title, distinction or award whatsoever granted to or conferred on him by the Academy on what the Academy shall deem to be good cause ;

(h) to provide such lectures and instructions for persons not being members of the Academy as the Academy may determine and to grant to any such person such diplomas, certificates or other academic distinctions as the Academy may deem necessary ;

(i) to accept the examinations passed and periods of study spent by students of the Academy at other institutions or places of learning as equivalent to such examinations and periods of study in the Academy as the Academy may determine and to withdraw such acceptance at any time ;

(j) to affiliate with other institutions or branches or departments thereof and to recognise selected members of the staff thereof as teachers of the Academy, and to admit the members thereof to any of the privileges of the Academy, and to accept attendance at courses of study in such institutions or branches or departments thereof in place of such part of the attendance

at courses of study in the Academy and upon such terms and conditions as may, from time to time, be determined by the Academy ;

(*k*) to make provision for research and advisory services and with these objects in view to enter into such arrangements with other institutions or with public bodies as the Academy may deem desirable ;

(*l*) to undertake printing, publishing and book-selling ;

(*m*) to provide for the discipline and welfare of the members of the Academy and its employees ;

(*n*) to demand and receive such fees as may, from time to time, be prescribed by the Academy ;

(*o*) to act as trustees or managers of any property, legacy, endowment, bequest or gift for purposes of education or research or otherwise in furtherance of the work and welfare of the Academy, and to invest any funds representing such property, legacy, bequest, endowment, or gift, if not immediately required, on such security as the Academy may deem fit ;

(*p*) to acquire, hold, grant, charge or otherwise deal with or dispose of movable and immovable property wherever situate ;

(*q*) to accept gifts, legacies and donations, but without obligation to accept the same for a particular purpose unless the Academy approves the terms and conditions attaching thereto ;

(*r*) to enter into contracts, establish trusts, solely or jointly with any other authority or institution and to employ and act through agents ;

(*s*) to erect, provide, equip and maintain libraries, laboratories, lecture halls, refectories, sports grounds, playing fields and other buildings or things (whether in Nigeria or elsewhere) necessary or suitable or convenient for any of the objects of the Academy ;

(*t*) subject to any limitation or conditions imposed by or in accordance with this Regulation, to invest any moneys appertaining to the Academy by way of endowment and whether for general or special purposes, and such other moneys as may not be immediately required for current expenditure, in any approved investments or securities or in the purchase or improvement of land, with power from time to time to vary any such investments and to deposit any moneys for the time being uninvested with any bank on deposit or current account ;

(*u*) to take such steps as may, from time to time, be deemed expedient for the purpose of procuring contributions to the funds of the Academy ;

(*v*) to borrow, whether at interest or not and if need be upon the security of any or all the property, movable or immovable, of the Academy, such moneys as the Academy may, from time to time, in its discretion find it necessary or expedient to borrow ;

(w) to make gifts for any charitable purpose ;

(x) to do anything which it is authorised or required by this Regulation, or by statutes, ordinances or Regulations to do ; and

(y) to do all such acts and things, whether incidental to the powers aforesaid or not, as may be requisite in order to further the objects of the Academy as a place of education and of learning and research.

(2) The powers conferred upon the Academy by sub-paragraph (1) of this paragraph shall not necessarily have to be exercised by the officers, authorities and persons mentioned in Statute 2 as comprising the Academy acting together on any one occasion, and any such powers may be exercised by any of those officers, authorities, persons or others where provision enabling any of them so to do is made in or by virtue of this Regulation.

The CITN Council functions.

6.—(1) The CITN Council may from time to time conduct a visitation to the Academy in consultation with the Provost, direct that the same shall be conducted by such person or persons as may be appointed in that behalf, for the purpose of advising on the effective fulfilment of the objects and the due exercise of the functions of the Academy as prescribed by Regulation.

(2) It shall be the duty of all officers, members, authorities, employees of and persons otherwise connected with the Academy to make available to the CITN Council, and to any other person or persons conducting a visitation in pursuance of this paragraph, such facilities and assistance as he or they may reasonably require for the visitation.

Prohibition of discrimination on grounds of race, creed, class, religion, etc.

7.—(1) Membership of the Academy shall be open to all persons of either sex and of whatever race, ethnic group or place of origin, religion, political or other opinion, nationality or class; and no test of religious or other belief or profession shall be adopted or imposed in order to entitle any person to be admitted to such membership or to be awarded any postgraduate qualifications, certificate or other academic distinction of the Academy.

(2) No fellowship, scholarship, studentship, medal, prize or other academic distinction or award of the Academy shall be limited to persons of any particular race or ethnic group or place or origin, political or other opinion, religion, nationality, or class if the cost of the same is met from the general funds of the Academy.

Nothing in this paragraph shall preclude the appointment of a member of a particular religious body to be minister of religion to members of that body who are employees or students of or otherwise connected with the Academy.

Common seal.

8.—(1) The common seal of the Academy shall be kept in such custody as the Governing Board may direct and shall not be used except by resolution of the Governing Board or in such other manner as may be prescribed by statute.

(2) The common seal of the Academy shall be officially and judicially noticed.

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

9. There shall be a Chancellor of the Academy who shall be the head of the Academy and shall in relation to the Academy take precedence before all other members thereof, and when he is present, he shall preside at all meetings of Convocation and other assemblies of the Academy.

Chancellor

10. There shall be a Chairman of the Governing Board of the Academy who shall, in relation to the Academy, take precedence before all other members of the Academy except the Chancellor and except the Provost when acting as Chairman of Convocation or the Deputy Provost when so acting, and the Chairman shall, when he is present, be the chairman of all meetings of the Governing Board.

Chairman.
Governing
Board.

11. There shall be a Provost of the Academy, who shall be the principal academic and Chief executive officer of the Academy and member of the Curriculum Development Committee, and who shall in the absence of the Chancellor confer academic and proficiency qualifications and other academic titles and distinctions of the Academy.

Provost

12. There shall be a Deputy Provost of the Academy who shall assist the Provost in the discharge of his functions as prescribed by Regulation and shall, subject to the Statutes, in the absence of the Provost exercise and perform such of the functions of the Provost as the Provost or if the Provost should be incapacitated, the Governing Board, may delegate to him.

Deputy
Provost.

13. There shall be such other officers of the Academy as the Governing Board may, from time to time, desire fit to appoint.

Other
officers.

14.—(1) Subject to the provisions of this Regulation, provisions may be made by Statutes with regard to the appointment and tenure of office of the Chancellor, Chairman Governing Board, Provost, Deputy Provost and other officers of the Academy, and any other matters relating thereto.

Appointments
and tenure
of office.

(2) The First Chancellor, Chairman, Governing Board and Provost shall be the persons so named respectively in paragraph 4, 5 and 6 of the Statute to this Regulation.

15.—(1) There is hereby established for the Academy a Governing Board to be known as the Governing Board of the CITN Tax Academy, the constitution and procedure of which shall, subject to the provisions of this Regulation and the Companies and Allied matters Act, CAP. C20, Laws of Federation of Nigeria ; 2004, be in accordance with such provisions as may be made by statute in that behalf.

Establishment
and
functions
of the
Governing
Board.

(2) The Governing Board shall be the governing authority of the Academy and shall have the custody, control and disposition of all the property and finances of the Academy and, except as may otherwise be provided in this Regulation, shall manage and superintend generally the affairs of the Academy and, in any matter concerning the Academy not provided for by or under this Regulation, the Governing Board may act in such manner as appears to it best calculated to promote the interests, objects and purposes of the Academy.

(3) Without limiting the generality of the provisions of sub-paragraph (2) of this paragraph, the Governing Board, subject to the provisions of this Regulation, shall have the following functions—

(a) to participate in the making, amendment or revocation of statutes pursuant to the provisions of this Regulations ;

(b) to make, amend or revoke ordinances pursuant to the provisions of this Regulations ;

(c) to govern, manage and regulate the finances, accounts, investments, property, business and all other similar affairs whatsoever of the Academy, and for that purpose to appoint bankers, solicitors and any other persons or agents as the Governing Board may deem expedient, and to cause proper books of accounts to be kept of all sums of money received and expended by the Academy and of the assets and liabilities of the Academy in such manner as shall give a true and fair view of the state of the Academy and explain its transactions from time to time ;

(d) to borrow money on behalf of the Academy ;

(e) to invest any moneys belonging or appertaining to the Academy and not for the time being required to be expended for any of its purposes ;

(f) to sell, buy, exchange, lease or accept leases or otherwise dispose of any real or personal property on behalf of the Academy ;

(g) to provide and maintain the buildings, libraries, laboratories, premises, furniture, apparatus and other means needed for carrying out the work of the Academy ;

(h) to enter into, vary, perform and cancel contracts on behalf of the Academy ;

(i) to enter into agreements for the incorporation in the Academy of any other institution and for taking over its rights, property and liabilities and for any other purpose not inconsistent with any of the provisions of this Regulation ;

(j) to determine, in consultation with the Curriculum Development Committee, all Academy fees ;

(k) to establish, after considering the recommendation of the Curriculum Development Committee in that behalf, departments, and other units of

learning and research ; to prescribe their organisation, constitution and functions and to modify or revise the same ;

(l) to authorise, after considering the recommendation of the Curriculum Development Committee in that behalf, the establishments for the academic staff in the Academy, and, with the approval of the Curriculum Development Committee, to suspend or abolish any academic post except a post created by this Regulation ;

(m) to authorise the establishments for the administrative staff and other staff in the Academy and to suspend or abolish any such posts other than posts created by this Regulation ;

(n) to make the appointments authorised by this Regulation ;

(o) to regulate the salaries and to determine the conditions of service of all staff employed by the Academy; provided that the salaries and conditions of service of the academic staff shall be regulated and determined in accordance with the recommendation of the Finance and General Purposes Committee ;

(p) to exercise powers of removal from office and other disciplinary control over the academic staff, the administrative staff and all other staff in the Academy ;

(q) to institute, in consultation with the Curriculum Development Committee, and subject to any such conditions as may be specified by the Governing Board or the founders, as the case may be, fellowships, studentships, scholarships, bursaries, prizes, medals and other endowments and aids to study and research ;

(r) to promote and to make provision for research within the Academy ;

(s) to call for reports from the Curriculum Development Committee on any matter relating to instruction or teaching or any other academic matter within the Academy ;

(t) to award honorary awards and other distinctions in accordance with such provisions as may be made by statute in that behalf ;

(u) to supervise and control the residence and discipline of students of the Academy and to make arrangements for their health and general welfare ;

(v) to provide for the welfare of all persons employed by the Academy and the wives, widows and dependants of such persons, including the payment to them of money, pension or other retirement benefits and to subscribe to benevolent, superannuation or other similar funds for the benefit of such persons, their wives, widows and dependants ;

(w) to perform all such other functions as are or may be conferred or imposed on the Governing Board by this Regulation, and to carry this Regulations, into effect so far as they may concern the Governing Board.

(4) The Governing Board may constitute committees or other bodies for the purpose of making recommendations to the Governing Board in respect of any of its functions conferred or imposed under or by virtue of this Regulation.

(5) The Governing Board may delegate any of its functions conferred or imposed under or by virtue of this Regulation to the chairman or any other member or members thereof or to anybody comprising such member or members and such other persons as the Governing Board may appoint: Provided that—

(a) any such delegation shall be revocable at will and shall not preclude the Governing Board from exercising any of its functions under or by virtue of this Regulation ; and

(b) the Governing Board shall not so delegate its powers to participate in the making, amending or revocation of statutes or to make, amend or revoke ordinances.

Composition
of the
Governing
Board.

16. The Governing Board of the Academy for the time being shall consist of the following—

(a) Chairman—who shall be appointed by the CITN Council ;

(b) Vice-Chairman—who shall be the Vice President of the CITN ;

(c) Co-ordinating Dean of CITN Tax Faculties ;

(d) Honorary Treasurer of the CITN ;

(e) Chairman, Tertiary Education Relations Committee of the CITN ;

(f) Registrar/Chief Executive of CITN ;

(g) 5 Other persons to be appointed by the CITN Council who shall not be CITN Council members—

(i) Professor of Taxation in a Nigerian University ;

(ii) Professor of Accounting in a Nigerian University ;

(iii) Professor of Economics (Public Finance) in a Nigerian University ;

(iv) Professor of Law (Tax Law) in a Nigerian University ; and

(v) Chief Lecturer of Taxation in a Nigerian Polytechnic.

(h) Representative of Federal Ministry of Finance (Director responsible for Tax Policy) (with knowledge/experience in taxation) who is not on the CITN Council ;

(i) Representative of Federal Ministry of Education who is not on the CITN Council ;

(j) Representative of Joint Tax Board (JTB) (with knowledge/experience in taxation, nominated from State Internal Revenue Service and must hold a minimum position of a Director) who is not on the CITN Council ;

(k) Director of FIRS (Director responsible for Tax Policy) ;

(l) Representative of National Universities Commission (NUC) (a Ph.D. holder with knowledge/experience in taxation) who is not on CITN Council ;

(m) Representative of National Board for Technical Education (NBTE) who is not on CITN Council ;

(n) Representative of Customs and Excise Management Board ;

(o) Representative of Tertiary Education Fund ;

(p) Representative of National Employers' Consultative Forum ;

(q) Provost CITN Tax Academy ;

(r) The Academy Secretary, CITN Tax Academy (as the Secretary to Governing Board) who shall be responsible for filing all the necessary and required documents with the relevant regulatory agencies and the Corporate Affairs Commission upon the appointment of Members of the governing board.

17.—(1) There is hereby established for the Academy a Curriculum Development Committee the constitution and procedure of which shall, subject to the provisions of this Regulation, be in accordance with such provisions as may be made by statute in that behalf with the following composition for the time being—

Establishment and functions of the Curriculum Development Committee

(a) Chairman, CITN Tertiary Education Committee—who shall be the Chairman ;

(b) Chairman, the Taxation Standard's Board of the CITN ;

(c) Chairman, CITN Examinations Committee ;

(d) Chairman, CITN Students' Affairs Committee ;

(e) Provost CITN Tax Academy ;

(f) Deputy Provost CITN Tax Academy ;

(g) CITN Tax Academy Secretary—who shall be the Secretary ;

(h) 5 Other members who shall not be CITN Council members but appointed by Governing Board of CITN Tax Academy :

(i) Professor of Taxation in a Nigerian University ;

(ii) Professor of Accounting in a Nigerian University ;

(iii) Professor of Economics (Public Finance) in a Nigerian University ;

(iv) Professor of Law (Tax Law) in a Nigerian University ; and

(v) Chief Lecturer of Taxation in a Nigerian Polytechnic.

(i) Two (2) Tax Partners from leading tax firms or Heads of tax department of big Firms and Industries who shall be members of CITN as may be appointed by the CITN Tax Academy ;

(j) Two (2) Tax Partners or Head of Tax departments of Medium and Small Tax Firms or SMEs who shall be members of CITN as may be appointed by the CITN Tax Academy ;

(k) A representative from who shall be the Director (Training) and a member of CITN ; and

(l) A representative from JTB who shall be nominated from the State Internal Revenue Service and must be members of CITN. (The nominee shall be of the rank of Director).

(2) The Curriculum Development Committee shall, subject to the provisions of this Regulation and subject also to the powers reserved to the Governing Board in all matters affecting the Academy, be the supreme academic authority of the Academy and be responsible for all academic matters in the Academy, and shall organise, control and direct the academic work of the Academy, both in teaching and research, and shall take such measures and act in such a manner as it thinks proper for the advancement of the Academy as a place of education, learning and research.

(3) Without limiting the generality of the provisions of sub-paragraph (2) of this paragraph, the Curriculum Development Committee, subject to the provisions of this Regulation and the Statutes, shall have the following functions—

(a) to formulate and establish the academic policy of the Academy and to advise the Governing Board on the provision of facilities to carry out that policy ;

(b) to direct and regulate, after considering the views of the boards of the faculties concerned respectively, the instruction, teaching and courses of study within the Academy ;

(c) to regulate all Academy examinations, and after considering the recommendations of the boards of the faculties concerned respectively, to appoint Academy and external examiners ;

(d) to regulate the admission of persons to the Academy and to courses of study in the Academy and their continuance or discontinuance in such courses and the conditions qualifying for matriculation and for admission to the various titles, postgraduate qualifications, distinctions and other awards offered by the Academy ;

(e) to recommend to the Governing Board the award of postgraduate qualifications (other than honorary awards) diplomas, certificates and other academic titles and distinctions to persons who shall have pursued in the Academy such courses of study as may be approved by the Curriculum Development Committee and shall have passed such examinations of the Academy and satisfied such other conditions as may be prescribed by Regulations of the Academy ;

(f) to recommend to the Governing Board, subject to the procedure prescribed by statute, the names of persons for the award of honorary awards or other Academy distinctions ;

(g) to determine what formalities shall attach to the conferment of certificates and other distinctions ;

(h) to determine, after considering the views of the Departments concerned respectively, what examinations and courses of study in other Academies or places of learning shall be deemed equivalent to examinations and courses of study in the Academy ;

(i) to formulate, modify or revise schemes for the organisation of the existing departments or other units of learning and research in the Academy and to assign to them their respective subjects of study and also to make recommendations to the Governing Board as to the expediency of the establishment at any time of other departments or other units of learning and research or of abolishing, combining or sub-dividing any of them;

(j) to review, refer back, control, amend or disallow any act of any department or other academic body of the Academy and to give directions to any such body ;

(k) to recommend to the Governing Board, subject to any such conditions as the Curriculum Development Committee may wish to specify, or as may be laid down by the founders, as the case may be, the institution of fellowships, scholarships, studentships, bursaries, prizes, medals and other awards and to prescribe the mode of competition for, and to award the same ;

(l) to promote research within the Academy and to require reports from time to time on such research ;

(m) to prepare estimates of expenditure required to carry out the academic work of the Academy and to submit them to the Governing Board for approval ;

(n) to make recommendations to the Governing Board on the establishments for the academic staff in the Academy and on the suspension or abolition of any posts in such establishment other than posts created by this Regulation ;

(o) to review from time to time the duties of all members of the academic staff and to make recommendations to the Governing Board on their terms and conditions of service ;

(p) to be generally responsible for the administration of the Academy library ;

(q) to promote and administer the extra-mural work for the Academy ;

(r) to make recommendations to the Governing Board concerning all Academy fees ;

(s) to require a student on academic grounds to withdraw from the Academy ;

(t) to prescribe the academic dress to be worn by the various officers or members of the Academy, and the occasions on which it shall be worn :

(u) except as otherwise provided, to appoint representatives of the Academy on other bodies :

(v) to discuss and to declare an opinion on any matter whatsoever relating to the Academy and to report to the Governing Board on any matter referred to it by the Governing Board ;

(w) to make, amend or revoke Regulations, and to participate in the making amendment or revocation of Regulations ; and

(x) to exercise all such other functions as are or may be conferred or imposed on the Curriculum Development Committee by this Regulations and to carry this Regulation, the Statutes, Ordinances and Regulations into effect so far as they may concern the Curriculum Development Committee.

(4) The Curriculum Development Committee may constitute sub-committees or other bodies for the purpose of making recommendations to the Curriculum Development Committee in respect of any of its functions conferred or imposed under or by virtue of this Regulation.

(5) The Curriculum Development Committee may delegate any of its functions conferred or imposed under or by virtue of this Regulation to any member or members thereof or to anybody comprising such member or members and such other persons as the Curriculum Development Committee may appoint :

Provided that—

(a) any such delegation shall be revocable at will and shall not preclude the Curriculum Development Committee from exercising any of its functions under or by virtue of this Regulation ;

(b) the Curriculum Development Committee shall not delegate its powers to participate in the making amendment or revocation of statutes or ordinances or to make, amend or revoke Regulations, or to award postgraduate qualifications, diplomas, certificates, fellowships, scholarships, studentships, exhibitions, bursaries, medals, prizes, and other similar titles or distinctions.

18.—(1) Subject to a right of appeal from the decision of the Curriculum Development Committee to the Governing Board, the Curriculum Development Committee shall have power to deprive any person of any postgraduate qualifications, diplomas, certificate, fellowship, scholarship, studentship, bursary, medal, prize or other academic title, distinction or award whatsoever conferred upon or granted to him by the Academy, if after such inquiry as the Curriculum Development Committee may deem necessary, the Curriculum Development Committee is satisfied that he has been guilty of scandalous or other dishonourable conduct in obtaining the same.

Appeals against Withdrawal of awards, diplomas, fellowships, studentships, etc.

(2) Where the Curriculum Development Committee is satisfied that on academic grounds, it is necessary so to do, the Curriculum Development Committee may, as the circumstances may require, withdraw or direct the withdrawal of any fellowship, scholarship, studentship, bursary or other academic award whatsoever granted to any student or other person by the Academy.

19.—(1) There shall be in the Academy such departments as may be established by or under the provisions of the Regulation and each department shall be constituted in such manner as may be prescribed by statute.

Departments.

(2) The functions of such Departments shall be such as may be prescribed by statutes, ordinances or Regulations.

20.—(1) There shall be in the Academy such units and other units of learning and research as are deemed desirable for the organisation and carrying out of the academic work of the Academy.

Units

(2) The organisation and functions of the respective units and other units of learning and research as may be established from time to time shall be such as may be prescribed by statutes, ordinances or Regulations.

21. For the avoidance of doubt, it is hereby declared that the Governing Board, after considering the recommendation of the Curriculum Development Committee in that behalf, shall have power to establish or reform any department, unit and other units of learning and research established under the provisions of this Regulation, to alter the name of any such department, unit or other unit of learning and research and to discontinue the same as may from time to time be considered desirable.

Power of the Governing Board to establish or reform Departments, Units etc.

22. There shall be a Congregation of the Academy the constitution, functions and procedure of which shall, subject to the provisions of this Regulation, be such as may be prescribed by the Governing Board.

Congregation.

23.—(1) There shall be a Convocation of the Academy which shall be an assembly of the Academy convened for the purpose of conferring awards and other academic titles and distinctions of the Academy.

Convocation.

(2) The procedure of Convocation shall, subject to any such provisions as may be made by regulations, be prescribed by the Governing Board.

Alumni Association.

24.—(1) There shall be alumni of the Association.

(2) the constitution, functions and procedure shall, subject to the provisions of this Regulation.

PART VI—ORDINANCES AND DIRECTIONS

Regulations.

25.—(1) Subject to the provisions of this Regulation, directions may be made to prescribe or regulate any or all of the following matters—

(a) the status, appointment, continuance in office and the functions of the officers of the Academy where such matters have not been provided for by this Regulation ;

(b) the constitution, functions and procedure of the authorities and constituent bodies of the Academy and other matters relative to such authorities and bodies ;

(c) the procedure for the appointment and the terms and conditions of service of, and the exercise of disciplinary control over the academic staff, the administrative staff and other staff of the Academy ;

(d) the affiliation or admission to the Academy of educational or research institutions and the establishment of affiliated institutions ;

(e) the admission of students, their discipline and welfare ;

(f) the conferment of honorary postgraduate qualifications ;

(g) all other matters which under the provisions of this Regulation may be authorised or required to be prescribed or regulated by statute and, in addition, all such other provisions consistent with this Regulation as it may be deemed proper to make for the governance of the Academy, its members, authorities and other constituent bodies or otherwise and for carrying out the work of the Academy and for the promotion of its objects.

(2) The Statutes contained in this Regulation shall be the first statutes of the Academy, and shall be deemed to have been made under the provisions of this Regulation, and shall continue in force until such time as they may hereafter be amended, revoked or replaced by statutes made in the manner hereinafter prescribed.

(3) The power to make statutes shall not be limited by or with reference to, the first or any subsequent statutes or to the subject matters thereof.

Mode of exercising power to make, amend or revoke Regulations.

26.—(1) Statutes shall be made, amended or revoked by the Governing Board with the assent of the CITN Council.

(2) Proposals for the making, amendment or revocation of statutes may be initiated by either the Governing Board or the Curriculum Development

Committee and howsoever initiated such proposals shall become statutes and effective only where they have received—

(a) approval at a meeting of the Governing Board by the votes of at least three quarters of the members present and voting, being not less than one half of the total membership of the Governing Board for the time being ; and

(b) the assent of the CITN Council.

(3) Every statute, or the amendment or revocation of any statute shall be in full force and effect as from the day upon which the assent of the CITN Council is given to the same or from such other date as may be specified in the statute.

(4) A statute may be proved in any court by the production of a copy thereof purporting to be signed and certified as true by the Provost, the Deputy Provost or the Academy Secretary.

27.—(1) Subject to the provisions of this Regulation and of the Statutes, the Governing Board, either acting in accordance with the recommendation of, or after consultation with, the Curriculum Development Committee, may from time to time make rules for the purpose of— Rules.

(a) further prescribing or regulating any matters prescribed or regulated by statutes where the statutes require that such matters shall be further prescribed or regulated by ordinance ;

(b) exercising or prescribing the manner of exercising, except where expressly or by necessary implication the context does not so permit, any function conferred or imposed upon the Governing Board by this Regulation ;

(c) prescribing or regulating any matter which though relating to the academic affairs of the Academy are agreed by both the Governing Board and the Curriculum Development Committee to have such financial implications as would make them appropriate subjects for provision by ordinance ;

(d) Prescribing or regulating any other matter which may be authorised or required by this Regulation to be prescribed or regulated by ordinance.

(2) Ordinances may add to, amend, or revoke the ordinances from time to time in force.

(3) Every ordinance shall take effect as from the day on which it is made by resolution of the Governing Board or from such other date as may be specified in the ordinance.

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Directions.

28.—(1) Subject to the provisions of this Regulation, the Directions and Rules, the Governing Board may from time to time make Regulations for the purpose of exercising any function conferred or imposed upon the Governing Board by this Regulation, or prescribing or regulating any matter which may be authorised or required by this Regulation to be prescribed or regulated by Regulation.

(2) Regulations may add to, amend or revoke the Regulations from time to time in force.

(3) Directions shall take effect as from the day on which they are made by the Governing Board or from such other date as may be specified in the Regulations.

Conflict of Provisions.

29. In the event of—

(a) Any directions being inconsistent with the provisions of this or any other order ;

(b) Any rule being inconsistent with the provisions of this or any other order or any directions ; or

(c) Any order being inconsistent with the provisions of this or any other Regulation or any directions or rules,

then in respect of paragraph (a), the provisions of the Regulation ; in respect of paragraph (b), the provisions of the Regulation or the direction; and in respect of paragraph (c), the provisions of this Regulation, the directions or the rules, as the case may be, shall prevail and such direction, rules or order as mentioned respectively in those paragraph, shall, to the extent of the inconsistency, be void.

PART V—RESIDENCE AND DISCIPLINE

General Powers of the Governing Board in relation to discipline and order.

30. Subject to the provisions of this Regulation, the Directions, Rules and Regulations, the Governing Board shall have power to deal with all matters relating to the maintenance of discipline and order in the Academy in such manner as the Governing Board may deem appropriate and whether or not such matters are referred to the Governing Board by the Provost.

Removal of officers and staff.

31.—(1) The CITN Council may remove from office the Provost, the Deputy Provost, and other Principal officers of the Academy upon the recommendation of the Governing Board and subject to any such provisions as may be made by statutes or ordinances in that behalf.

(2) Notwithstanding the provisions of subparagraph (1) of this paragraph, any member of the staff or any member of the administrative staff—

(a) who is appointed after or allowed to continue in employment beyond any retiring age prescribed by the Governing Board ;

(b) whose employment is temporary, part-time or probationary ; or

(c) whose appointment is not intended to continue until retiring age, may be removed from office by the Governing Board in accordance with the terms of his contract of service or in exercise of powers of disciplinary control conferred in that behalf in or by virtue of this Regulation.

(3) Any other staff may be removed from office in accordance with the terms of his contract of service or in exercise of powers of disciplinary control conferred in that behalf in or by virtue of this Regulation.

32. The Provost shall exercise such functions as may be conferred or imposed upon him by this Regulation, the Directions, Rules and Order, and shall, subject to the provisions of this Regulation, exercise general supervision over discipline in the Academy (including in particular the exercise of disciplinary control over students) in such manner as the Provost may deem appropriate.

Functions
of Provost.

33.—(1) Subject to the provisions of this paragraph, where it appears to the Provost that any student of the Academy has been guilty of misbehaviour, the Provost may, without prejudice to the exercise of any other disciplinary powers conferred on him by this Regulation, the Directions, Rules or Orders, direct—

Discipline
of students.

(a) that the student shall not, during such period as may be specified in the direction, participate in such activities of the Academy, or make use of such facilities of the Academy, as may be so specified ;

(b) that the activities of the student shall, during such period as may be specified in the direction, be restricted in such manner as may be specified ;

(c) that the student be rusticated for such period as may be specified in the direction ; or

(d) that the student be expelled from the Academy.

(2) Where a direction is given under paragraph (c) or (d) of subparagraph (1) of this paragraph, the student concerned may appeal against the direction to the Governing Board which may, after causing such inquiry to be made into the matter as it may consider appropriate, either confirm or set aside the direction or alter it in such manner as it may think fit.

(3) The fact that an appeal against a direction has been brought in pursuance of sub-paragraph (2) of this paragraph shall not affect the operation of the direction pending the determination of the appeal.

(4) The Provost may delegate any of his powers to discipline students under this paragraph to a disciplinary board consisting of such members of the Academy as he may nominate.

(5) The Provost may empower the head of a hall of residence or other similar institution of the Academy to discipline students, other than by way of rustication or expulsion from the Academy, for any breach of hall rules.

(6) Nothing in this paragraph shall be construed as precluding the restriction or termination of a student's activities in or attendance at the Academy other than on the grounds of misbehaviour.

(7) The Governing Board, acting in accordance with the advice of the Provost and the Curriculum Development Committee, may make Rules governing the discipline of students and may prescribe in such Rules what acts or omissions on the part of students shall for the purpose of this paragraph constitute "misbehaviour" and until such Rules are made, the expression.

Powers of Governing Board to suspend students. Academy activities. etc.

34. Notwithstanding anything contained in paragraph 31 or 32, the Governing Board shall have power to discipline any student, class of students, or all students of the Academy in such manner, whether by way of rustication, expulsion or otherwise, and to suspend the academic and other activities of the Academy or any part thereof for such period as the Governing Board may deem appropriate, where in the opinion of the Governing Board good order and discipline in the Academy has been or is likely to be prejudiced by any act or omission on the part of such student or students and the Governing Board is satisfied that the situation so created has not been or cannot be dealt with effectively or at all by the exercise of any other powers to discipline students conferred by the foregoing provisions of this Part :

Provided that the Governing Board may suspend the academic and other activities of the Academy or any part thereof only where the Governing Board, after considering a report in that behalf from the Curriculum Development Committee, is satisfied that in the circumstances prevailing at the material time the same cannot continue to be carried on effectively or in the overall interest of the Academy.

Residence of staff and students.

35.—(1) The Governing Board may require that any member of the academic staff or the administrative staff shall live within the Academy precincts in accommodation provided for the purpose or monetized for that purpose according to Governing Board approved rates.

(2) The Provost may require that any student shall live in a hall of residence provided for the purpose and under such conditions of residence as may from time to time be prescribed by statute or ordinance.

(3) The Provost may require that any student shall live outside the Academy within such radius from the Academy as shall from time to time be prescribed by ordinance or Regulation.

36.—(1) The Provost shall have responsibility for ensuring that peace and order are maintained within the precincts of the Academy's estate and it shall be lawful for the Provost to take such action at all times as he may deem necessary or expedient to maintain peace, protect property and promote and protect the safety and welfare of the students and staff resident within the estate.

Protection
of the
Academy's
estate.

(2) Provision may be made by Rules for the purpose of any of the matters mentioned in sub-paragraph (1) of this paragraph.

PART VI—FINANCIAL PROVISIONS

37.—(1) The Governing Board shall appoint a committee of the Governing Board to be known as the Finance and General Purposes Committee which, subject to the directions and supervision of the Governing Board, shall exercise control over the property and expenditure of the Academy and perform such other functions of the Governing Board as the Governing Board may from time to time delegate to it.

Finance and
General
Purposes
Committee.

(2) The constitution of the Finance and General Purposes Committee and its functions shall be such as may be prescribed by statute.

38. The Governing Board shall arrange that all moneys received on account of the Academy shall be paid into such bank as may be approved by the Governing Board to the credit of one or other of the accounts of the Academy to be opened with such bank or banks in accordance with the directions of the Governing Board.

Bank
accounts.

39.—(1) The Governing Board shall fix the financial year for the purpose of the accounts of the Academy.

Financial
year.
accounts.
etc.

(2) The Governing Board shall cause proper accounts to be kept in respect of each financial year and proper records in relation to those accounts, and without prejudice to any other requirement as to accounting or control, imposed whether by this Regulation or otherwise, with respect to the finance of and the lands, endowment and other property held by or for the purposes of the Academy.

(3) The accounts of the Academy for the preceding financial year, including an annual statement thereof, shall be prepared in such form and shall contain such information as the Governing Board may from time to time direct.

40.—(1) The estimates of income and expenditure for a financial year shall be presented by the Provost to the Governing Board and may be approved by the Governing Board before the beginning of that financial year :

Annual
estimates.

Provided that the Provost may during any financial year present and the Governing Board may approve supplementary estimates of income or expenditure.

(2) The annual and supplementary estimates shall be prepared in such form and shall contain such information as the Governing Board may direct.

Gifts.
donations.
etc.

41.—(1) The Governing Board may on behalf of the Academy accept by way of grants, gift, and testamentary disposition or otherwise, property and moneys in aid of the finances of the Academy on such conditions as it may approve.

(2) Registers shall be kept of all donations to the Academy, including the names of donors and any special conditions under which any donation may have been given.

(3) All property, money or funds donated for any specific purposes shall be applied and administered in accordance with the purposes for which they are donated and shall be accounted for separately.

General fund
of the
Academy.

42.—(1) There shall be a general fund of the Academy which shall consist of the following—

(a) Grants-in-aid ;

(b) Fees ;

(c) Income derived from investments ;

(d) Gifts, legacies, endowments and donations not accepted for a particular purpose ;

(e) Income derived from the exercise of any functions conferred or imposed on the Academy by this Regulation ;

(f) All other moneys belonging to the Academy from whatsoever source derived.

(2) The general fund shall be applied for the purposes of the Academy.

Audit.

43.—(1) The Governing Board shall cause the accounts of the Academy to be audited by auditors appointed by the Governing Board as soon as may be after the end of each financial year or for any such other period as the Governing Board may require.

(2) The appointment and other matters relative to the auditors, their continuance in office and their functions, as the case may be, shall, subject to the provisions of this paragraph, be prescribed by Directions.

Retirement
benefits.
superannua-
tion, etc.

44. Provision may be made by statute for the contribution by the Academy to any superannuation fund or other similar scheme or for the establishment of any other retirement benefits scheme for the benefit of the members of its staff.

Retiring age
of academic
staff of the
Academy.

45.—(1) Notwithstanding anything to the contrary in the Pensions Act, the compulsory retiring age of an academic staff of the Academy shall be 65 years and all other staff shall retire at 60 years.

(2) A Regulation or rule requiring a person to retire from the public service after serving for 35 years shall not apply to an academic staff of the Academy.

PART VII—GENERAL PROVISIONS

46.—(1) Any contract or instrument which, if entered into or executed into or executed by a person not being a body corporate, would not require to be under seal, may be entered into or executed without being sealed on behalf of the Academy by any person generally or specially authorised by the Academy for that purpose.

Execution and issue of instruments.

(2) Any document purporting to be one duly executed or issued under the seal of the Academy or on behalf of the Academy shall, unless the contrary is proved, be deemed to be a document so executed or issued, as the case may be.

(3) No document shall be affixed with the Academy seal unless upon the approval of the Governing Board or Provost so duly authorised in that behalf.

47. Service upon the Academy of any notice, order or other document may be effected by delivering the same or by sending it by registered post addressed to the secretary of the Governing Board.

Service of notices, etc.

48. If any question arises whether any person has been duly appointed, elected, selected, nominated or co-opted as, or whether any person is entitled to be, a member of the Academy or a member of any authority or other body of the Academy, the question shall be referred to the Governing Board whose decision thereon shall be final.

Disputes as to appointments, elections, etc.

49. No resolution or proceeding of any authority or other body or the Academy established by or in pursuance of any provisions of this Regulation shall be invalidated merely by reason of the existence of a vacancy or of vacancies in the membership of such authority or body or by reason of any defect in the appointment, election, selection, nomination or co-option of a member thereof or by reason that any person not entitled to do so took part in the proceedings.

Vacancy or defect in appointment, etc., not to invalidate proceedings.

50.—(1) The Governing Board, the Curriculum Development Committee, or any department and anybody of persons established by or in pursuance of the provisions of this Regulation may respectively establish such sub-committees for the purposes of their respective functions as they may deem fit.

Committees generally.

(2) Unless otherwise expressly provided, any committee may consist partly of persons who are and partly of persons who are not members of the Governing Board, the Curriculum Development Committee or the Board of any Department or such body of persons established by or in pursuance of the

provisions of this Regulation, as the case may be, and any such committee may co-opt any person to participate in its proceeding but such person shall not have a right to vote on any question.

(3) Subject to the provisions of this Regulation and the Statutes, the Governing Board, the Curriculum Development Committee, or any Departmental Board and such other body of persons established by or in pursuance of the provisions of this Regulation may respectively, with or without restrictions or conditions, as they think fit, delegate any of their powers and duties to any committee.

(4) Except as may otherwise be provided by statutes, ordinances or Regulations, the quorum and procedure of any committee shall be such as may be determined by the body establishing the committee.

Resignation and re-appointments, etc.

51.—(1) Any person who has been or is deemed to have been appointed, elected, nominated or otherwise selected to any office established by or in pursuance of any provisions of this Regulation, may resign from that office by writing under his hand addressed to the person or authority by whom he was or is deemed to have been appointed, elected, nominated or otherwise selected.

(2) The resignation of any person from any such office shall take effect either on the date when the writing signifying the same is received by the person or authority to whom it is addressed or by any person authorised by that person or authority to receive it or else on some other date specified therein in that behalf as otherwise permitted by Regulation.

(3) Any person who has resigned his office shall, if not disqualified, be entitled to be re-appointed, re-elected, re-nominated or otherwise re-selected to the same.

Members of authorities and bodies to declare personal interests.

52. Any member of any authority or other body of the Academy established by or in pursuance of any provisions in this Regulation who has a personal interest in any matter proposed to be considered by that authority or body shall forthwith disclose such interest to the authority or body and shall not vote or otherwise participate in any decision on any question relating to that matter.

Preliminary investigation in respect of land required by the Academy.

53.—(1) Whenever it appears to the Academy that any land in Nigeria or elsewhere is likely to be required for its purposes, the Academy may, by its servants and agents, together with all necessary workmen, enter upon any such land and—

- (a) (i) survey and take levels of the land ;
- (ii) dig or bore under the sub-soil ; and
- (iii) do all other acts necessary,

to ascertain whether the land is adapted for such purposes ;

(b) clear, set out and mark the boundaries of the land in respect of which it is proposed to make an application under subparagraph (1) of paragraph 57 :

Provided that no such agent, servant or workman shall enter any land (except with the consent of the occupier thereof) unless at least seven days' notice of the intended entry has been given to such occupier.

(2) As soon as conveniently may be after any entry made under subparagraph (1) of this paragraph, the Academy shall pay compensation for all damage arising out of the exercise of any power conferred by that subparagraph.

(3) In the case of any dispute as to the amount of any compensation payable under this paragraph, the amount may be determined by Alternative Dispute Resolution procedure failing which the High Court having jurisdiction in respect of the place where the land is situated.

54.—(1) The Governing Board may at any time make to the CITN Council proposals for amendments in this Regulation by a special resolution passed in that behalf.

Power to make proposals for amendment of Regulation.

(2) A "special resolution" shall mean a resolution of which at least 21 days' notice has been given, passed at one meeting of the Governing Board and confirmed at a subsequent meeting held not more than three months after the former :

Provided that the resolution be passed at each meeting by a majority of not less than three fourths of the members present and voting.

55. Nothing in the interpretation Regulations shall have effect with reference to the making and operation of Directions, Rules and Orders made in pursuance of this Regulation, but the powers conferred by this Regulation to make Directions, Rules and Orders are, for the avoidance of doubt, hereby declared to include powers to amend, revoke and replace the same.

Directions. Rules and Orders exempted from interpretation statutes.

PART VIII—TRANSITIONAL PROVISIONS

56. The Governing Board and the Curriculum Development Committee established by the CITN Tax Academy and in being immediately before the appointed day, shall as from the appointed day, be deemed to be the Governing Board and the Curriculum Development Committee of the Academy respectively until they are replaced in office by a new Governing Board and a new Curriculum Development Committee constituted in accordance with such provisions as may be made in that behalf in or by virtue of this Regulation and the Companies and Allied matters Act, CAP. C20, Laws of Federation of Nigeria 2004.

Dissolution of existing Governing Board and Curriculum Development Committee until replaced.

Continuation
in office of
Chancellor
and other
officers and
staff of the
Academy.

57.—(1) Any person who held office as Provost and Academy Secretary of the Academy as it existed immediately before the appointed day, shall, as from the appointed day, be deemed to have been appointed, elected, nominated or otherwise selected thereto, as the case may be, under or by virtue of this Regulation, and shall continue in such office until such time as the tenure thereof may be determined in accordance with any such provisions or arrangement as may be made or be deemed to have been made in that behalf in or by virtue of this Regulation.

(2) Any person (not being a person with respect to whom subparagraph (1) of this paragraph applies) who held office as a member of the academic staff, the administrative staff or other staff or agent of the Academy as it existed immediately before the appointed day, shall, as from the appointed day, be deemed to have been appointed thereto under or by virtue of this Regulation, and shall hold such appointment until such time as the tenure thereof may be determined in accordance with any such provisions or arrangement as may be made or be deemed to have been made in that behalf in or by virtue of this Regulation.

(3) For the avoidance of doubt, it is hereby declared that any term or period for which any person had served in any office or post immediately before the appointed day shall be taken into account for the purpose of determining the term or period for which he is eligible to serve in such office or post under or by virtue of this Regulation.

Transitional
provisions
relating to
Units,
boards,
departments.

58. The departments, and other units of learning and research of the Academy as it existed immediately before the appointed day, shall, as from the appointed day, be deemed to be the units, Departmental Committee, Joint Departmental Committee of studies, departments, and other units of learning and research of the Academy until the same may be re-constituted or replaced in accordance with the provisions of this Regulation which shall apply in relation to them accordingly.

Transitional
provisions
relating to
graduates,
students,
examinations,
postgraduate
qualifications,
etc., of the
Academy

59. All graduates and students of the Academy as it existed immediately before the appointed day, and all periods of study for any postgraduate qualifications or other qualification, and all examinations, postgraduate qualifications, diplomas, certificates, fellowships, scholarships, studentships, exhibitions, bursaries, prizes, medals and other academic titles and distinctions accepted, recognised, granted or awarded, as the case may be, by the same, shall, as from the appointed day, be deemed to be graduates and students of the Academy and periods of study, examinations, postgraduate qualifications, diplomas, certificates, fellowships, scholarships, studentships, exhibitions, bursaries, prizes, medals and other academic titles and distinctions accepted, recognised, granted or awarded, as the case may be, by the Academy, and the relevant provisions of this Regulation shall apply in relation to them accordingly.

60.—(1) All property vested in the Governing Board immediately before the appointed day, shall, as from the appointed day, vest in the Academy by virtue of this Regulation, and without further assurance, and as from the appointed day, the Academy shall have all rights and be subject to all liabilities which the Provisional Governing Board had or which it was subject immediately before the appointed day.

Transfer to the Academy of the property and liabilities of the Governing Board.

(2) Subject to the provisions of this Regulation, every deed, agreement or other instrument or any arrangement whatsoever to which the Governing Board either by itself or through any other authority or person was a party immediately before the appointed day, shall, as from the appointed day have effect as if—

(a) the Academy had been a party to the same ;

(b) for any reference to the Governing Board, other authority, or person, there were substituted, in respect of anything falling to be done on or after the appointed day, a reference to the Academy.

(3) Where, by the operation of any of the foregoing provisions of this paragraph, any property, right or liability becomes the property, right or liability of the Academy, the Academy and all other persons shall, as from the appointed day, have the same rights and powers (and in particular the same rights and powers as to the taking or resisting of legal proceedings) for ascertaining, perfecting, protecting or enforcing that property, right or liability of the Academy and any legal proceedings by or against the Provisional Governing Board pending on the appointed day in respect of such property, right or liability may be continued by or against the Academy.

(4) In this paragraph—

“*property*” without prejudice to the generality of its meaning, includes lands, buildings and appurtenances, investments, funds, loans, and accounts receivable, liens, claims and rights.

61. This regulation may be amended by order of amendment as contained in a Federal Gazette by the same authority as originally vested in the parties that have created this gazette or by express permission to do so by the CITN Council.

Power to amend the Regulation.

The Statutes of the Academy—

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PARAGRAPH 1

Definitions.

1. In these Statutes—

- (a) “*the Regulation*” means the CITN Tax Academy Regulation ;
- (b) words used shall have the same meaning as in the Regulation.

2. Words defined in the Regulation and the Statutes shall, unless the context otherwise requires, have the same meaning in the Ordinances and in the Regulations.

PARAGRAPH 2

Members
of the
Academy.

1. The Members of the Academy shall be—

- (a) the officers of the Academy ;
- (b) the members of the Governing Board ;
- (c) the members of the Curriculum Development Committee ;

- (d) the members of the academic staff ;
- (e) the graduates ;
- (f) the students ; and
- (g) such other persons as may by statute be granted the status of members.

2. A person shall remain a member of the Academy only so long as he is qualified for such membership under any of the sub-paragraphs of paragraph 1 of this Statute.

PARAGRAPH 3

The officers of the Academy shall be—

- (a) the Chancellor ;
- (b) the Chairman, Governing Board ;
- (c) the Provost ;
- (d) the Deputy Provost ;
- (e) the Academy Secretary ;
- (f) the Librarian ;
- (g) the Bursar ; and
- (h) such other persons as may by statute be granted the status of officers.

PARAGRAPH 4

The Chancellor

1. The Chancellor shall be appointed by the CITN Council.
2. The Chancellor shall preside at the convocation and other ceremonies as may be prescribed by Regulation and shall hold office for five years or until he resigns, or he is removed from office in accordance with Statute 21, and unless so removed he shall be eligible for re-appointment for a second term only.
3. The Chancellor may, unless where the context does not so permit, delegate any of his functions in writing to the Chairman Governing Board :
Provided that any such delegation shall be revocable at will and shall not preclude the Chancellor from exercising any of his functions.
4. The Chancellor may request information concerning the general conduct of the affairs of the Academy from the Chairman Governing Board and the Provost whose duty it shall be to provide the same.

PARAGRAPH 5

The Chairman Governing Board

1. The Chairman Governing Board shall be appointed by the CITN Council.

2. The Chairman Governing Board shall hold office for a period of four years or until he resigns or he is removed from office in accordance with Statute 21, and unless so removed, he shall be eligible for re-appointment for a second term only.

3. The Chairman of the Governing Board shall preside at its meetings, and perform such other functions as may be prescribed by Regulation.

4. The Chairman of the Governing Board may, at the request of the Chancellor, exercise for the Chancellor any functions specially delegated in writing to him by the Chancellor other than the conferring of postgraduate qualifications or other academic titles or distinctions of the Academy.

PARAGRAPH 6

The Provost

(1) There shall be a Provost of the Academy who shall be appointed by the CITN Council in accordance with the provisions of this Statute.

(2) Where a vacancy occurs in the post of a Provost, the Governing Board shall—

(a) advertise the vacancy in a reputable journal or a widely read newspaper in Nigeria, specifying—

(i) the qualities of the persons who may apply for the post ; and

(ii) the terms and conditions of service applicable to the post, and thereafter draw up a short list of suitable candidates for the post for consideration ;

(b) constitute a Search Team consisting of—

(i) a member of the Governing Board, who is not a member of the Curriculum Development Committee , as chairman ;

(ii) two members of the Curriculum Development Committee who are not members of the Governing Board, one of whom shall be a professor ;

(iii) two members of Congregation who are not members of the Governing Board, one of whom shall be a professor, to identify and nominate for consideration, suitable persons who are not likely to apply for the post of their own volition because they feel that it is not proper to do so.

(4) A Joint Governing Board and Curriculum Development Committee Selection Board consisting of—

(a) the Chairman of the Governing Board, as chairman ;

(b) two members of the Governing Board, not being members of the Curriculum Development Committee ;

(c) two members of the Curriculum Development Committee who are professors, but who were not members of the Search Team, shall consider the candidates and persons on the short list drawn up under subparagraph (2) of this Statute through an examination of their curriculum vitae and interaction with them, and recommend to the Governing Board suitable candidates for further consideration.

(4) The Governing Board shall select three candidates from among the candidates recommended to it under sub-paragraph (3) of this Statute and may indicate its order of preference stating the reasons therefore and forward the names to the CITN Council.

(5) The CITN Council may appoint as Provost anyone of the candidates recommended to them in accordance with the provisions of sub-paragraph (4) of this Statute.

(6) The Provost shall exercise general supervision over the Academy and shall have a general responsibility to the Governing Board for maintaining and promoting the efficiency and good order of the Academy and it shall be the duty of the Provost to see that the provisions of this Regulation and the Direction, Rules and Orders are observed, and he may exercise such powers as may be necessary or expedient for that purpose.

(7) The Provost shall by virtue of his office, be a member of the Governing Board, the Curriculum Development Committee, the Departments and any other authority of the Academy set up by Directions and of any board or committee appointed by any of those bodies.

(8) The Provost may refuse to admit any person as a student without assigning any reason. He shall have power to suspend any student from any class or classes and may exclude any student from any part of the Academy or its precincts. He shall report every such suspension or exclusion to the Governing Board and the Curriculum Development Committee at their meeting next following such suspension or exclusion.

(9) In the discharge of his responsibility for the discipline of students in the Academy, the Provost shall have power to issue written instructions which, on their being issued, shall come into force but shall be submitted by him to the Curriculum Development Committee and the Governing Board for ratification with such modifications, if any, as the Governing Board may deem necessary.

(10) The Provost shall hold office for a term of five years only on such terms and conditions as may be specified in his letter of appointment.

(11) For the avoidance of doubt the provisions of subparagraph (10) of this Statute shall—

(a) only be applicable to those appointed to the office of Provost after 1 January, 2017 ;

(b) not confer on a person serving an agreed term of office as Provost before 1 January, 2017 any right to renewal of the appointment for a further term of five years.

(12) The Provost may be removed from office by the CITN Council after due consultation with the Governing Board and the Curriculum Development Committee.

PARAGRAPH 7

The Deputy Provost

(1) There shall be for the Academy such number of Deputy Provosts as the Governing Board may, from time to time, deem necessary for the proper administration of the Academy.

(2) Where a vacancy occurs in the post of Deputy Provost, the Provost shall forward to the Curriculum Development Committee a list of two candidates.

(3) The Curriculum Development Committee shall select one candidate from the list forwarded to it under sub-paragraph (2) of this Statute and forward his name to the Governing Board for confirmation.

(4) A Deputy Provost shall—

(a) assist the Provost in the performance of his functions ;

(b) act in the place of the Provost when the post of the Provost is vacant or if the Provost is, for any reason, absent or unable to perform his functions as Provost ; and

(c) perform such other functions as the Provost or the Governing Board may, from time to time, assign to him.

(5) A Deputy Provost—

(a) shall hold office for a period of two years beginning from the effective date of his appointment and on such terms and conditions as may be specified in his letter of appointment ; and

(b) may be re-appointed for one further period of two years and no more.

PARAGRAPH 8

Office of the Academy Secretary

(1) There shall be an Academy Secretary, who shall be the chief administrative officer of the Academy and shall be responsible to the Provost for the day-to-day administrative work of the Academy except as regards matters for which the bursar is responsible in accordance with Statute 9 (2) of this Schedule.

(2) The person holding the office of the Academy Secretary shall by virtue of that office be secretary to the Governing Board, the Curriculum Development Committee, Congregation and Convocation.

(3) The Academy Secretary shall hold office for such period and on such terms as to the emoluments of his office and otherwise as may be specified.

PARAGRAPH 9

Other Principal Officers of the Academy

(1) There shall be for the Academy the following principal officers, in addition to the Academy Secretary, that is—

- (a) the bursar ; and
- (b) the Academy librarian,

who shall be appointed by the Governing Board on the recommendation of the selection board constituted under Statute 10 of this Schedule.

(2) The bursar shall be the chief financial officer of the Academy and be responsible to the Provost for the day-to-day administration and control of the financial affairs of the Academy.

(3) The Academy librarian shall be responsible to the Provost for the administration of the Academy library and the co-ordination of the library services in the Academy and its campuses, colleges, faculties, schools, departments, and other teaching or research units.

(4) The bursar and librarian shall hold office for such period and on such terms as to the emoluments of their offices and otherwise as may be specified.

(5) Any question as to the scope of the responsibilities of the aforesaid officers shall be determined by the Provost.

PARAGRAPH 10

Selection Board for other Principal Officers

(1) There shall be, for the Academy, a selection board for the appointment of principal officers, other than the Provost or Deputy Provost, which shall consist of—

- (a) the Chairman, Governing Board as chairman ;
- (b) the Provost ;
- (c) four members of the Governing Board not being members of the Curriculum Development Committee ; and
- (d) two members of the Curriculum Development Committee .

(2) The functions, procedure and other matters relating to the selection board constituted under subparagraph (1) of this Statute shall be as the Governing Board may, from time to time, determine.

PARAGRAPH 11

Auditors

1. The Governing Board shall appoint an auditor or auditors but no person shall be appointed auditor—

(a) who is or any of whose partners is a member of the Governing Board or staff of the Academy ; or

(b) who is not a qualified accountant of high standing and in the active practice of his profession of a recognised Institute, as approved in Nigeria, from time to time.

2. An auditor shall hold office for one year at a time and shall be eligible for re-appointment and shall receive such remuneration as the Governing Board may determine.

3. The auditor shall audit the annual or other statements of income and expenditure, the balance sheet and other accounts of the Academy and shall make a report to the Governing Board at least once in each year or otherwise as the Governing Board may require.

4. The auditor shall have a right of access at all reasonable times to the books, records, accounts and vouchers of the Academy and shall be entitled to require from the officers and members of staff of the Academy such information and explanations as may be necessary for the performance of his duties.

5. If the office of auditor shall become vacant for any cause before the expiration of his period of office the Governing Board shall forthwith appoint another auditor in his place for the remainder of such period.

6. An auditor may resign by writing addressed to the Governing Board.

PARAGRAPH 12

The Governing Board

1. The composition of Governing Board shall be as provided in section 16 of this Regulation.

2. The period during which members of the Governing Board respectively shall hold office shall be as follows—

(a) the Chancellor, Chairman Governing Board, Provost and Deputy Provost shall hold office during the time they hold their respective official positions in the Academy ;

(b) every member appointed under paragraph 19 of the Regulation shall hold office for a period of two year subject to renewal once ;

Provided that any member so appointed shall cease to be a member of the Governing Board if he ceases to hold the office on which basis he/she was appointed.

3.—(1) A person ceasing to hold office as a member of the Governing Board otherwise than by removal for good cause shall be eligible for re-appointment or re-election as a member.

(2) All casual vacancies shall be filled by the body which appointed or elected the person whose place has become vacant and the person so appointed or elected shall be a member only for the unexpired portion of the period of office of his predecessor.

4. Five members of the Governing Board shall form a quorum.

5. The method for the appointment of the members of the Governing Board under paragraph 19 of the Regulation shall be prescribed by Rules.

6. In the absence of the Chairman, Governing Board at a meeting of the Governing Board the members present shall elect one of their number to be chairman of the meeting.

7. The Governing Board may regulate its own procedure.

8. Where the Governing Board desires to obtain the advice of any person on any particular matter, it may co-opt such a person to be a member for such meeting or meetings as may be required, and such person whilst so co-opted shall have all the rights and privileges of a member but shall not be entitled to vote on any matter.

9. The Governing Board shall make financial provision for the travelling and maintenance expenses of members of the Governing Board when attending meetings of the Governing Board or of any committee thereof.

PARAGRAPH 13

The Finance and General Purposes Committee

1.—(1) The Finance and General Purposes Committee of the Governing Board, in this Statute referred to as "the Committee", shall consist of—

(a) the Vice Chairman, Governing Board who shall be the chairman ;

(b) the Provost ;

(c) the Bursar ;

(d) four other members of the Governing Board appointed by the Governing Board ; and

(e) two member of the Curriculum Development Committee appointed by the Governing Board

(2) The members appointed under sub-paragraph (d) and (e) of paragraph 1 (1) of this Statute shall hold office for two years and shall be eligible for re-appointment once only.

(3) Five members of the Committee shall form a quorum.

(4) Subject to any directions that may be given by the Governing Board, the Committee may regulate its own procedure.

2.—(1) Subject to the directions and control of the Governing Board, the Committee may deal with and advise on matters relating to the finances, accounts, investments, property, insurances, business and, generally, the financial affairs of the Academy and may also between meetings of the Governing Board act on behalf of the Governing Board in all matters in respect of which the powers of the Governing Board are not otherwise specifically delegated.

(2) Without limiting the generality of the foregoing, the functions of the Committee shall include the following—

(a) to consider and make recommendations to the Governing Board on the draft annual estimates of income and expenditure for each financial year ;

(b) to authorise supplementary estimates of income or expenditure ;

(c) to direct the form in which the annual estimates of income and expenditure shall be prepared ;

(d) to cause proper accounts to be kept and to direct deposits and investments of moneys belonging or appertaining to the Academy ;

(e) to approve rules and procedure for the control of expenditure and administration of other financial matters ;

(f) to consider and make recommendations to the Governing Board on the terms and conditions of service of the academic staff, the administrative staff and other staff of the Academy; provided that the terms and conditions of service of the academic staff shall not be so considered except after a recommendation made by the Curriculum Development Committee in that behalf ;

(g) to exercise such other functions as the Governing Board may confer or impose on it.

PARAGRAPH 14

The Curriculum Development Committee

1. The Curriculum Development Committee shall include the following members—

(a) the Provost, who shall be the chairman ;

(b) the Deputy Provost ;

- (c) the Librarian of the Academy ;
- (d) Chairman CITN Tertiary Education Committee ;
- (e) Chairman, Nigerian Taxation Standard's Board ;
- (f) Chairman CITN Students' Affairs Committee ;
- (g) Chairman CITN Examination Committee ;
- (h) Professor of Taxation ;
- (i) Professor of Tax Law ;
- (j) Professor of Economics - Public Finance ;
- (k) Lecturer of Taxation ;
- (l) Representative of FIRS ;
- (m) Representatives of the leading tax firms or Heads of tax department of big firms and Industries ;
- (n) Representatives of Tax Departments of Medium and Small Audit Firms or SMEs ;
- (o) Representative from JTB ;
- (p) Academy Secretary to CITN Tax Academy ;
- (q) six full-time members of the academic staff of the Academy, other than those mentioned in sub-paragraphs (a) to (f) of this Statute, elected by the Congregation.

2.—(1) The members of the Curriculum Development Committee mentioned under paragraph 1 of this Statute shall hold office for two years and shall be eligible for re-appointment once.

(2) Casual vacancies among the said members shall be filled as soon as may be convenient and in such manner as may be prescribed by the Curriculum Development Committee, and the person elected to fill a vacancy shall be a member of the Curriculum Development Committee for the unexpired portion of the period of office of his predecessor.

(3) The method for the election of members of the Curriculum Development Committee by the Congregation under paragraph 1 of this Statute shall be prescribed by Regulations.

3. When upon any special occasion the Curriculum Development Committee desires to obtain the advice of any person on any particular matter, the Curriculum Development Committee may co-opt such person to be a member for a meeting or meetings as may be required, and such person whilst so co-opted shall have all the rights and privileges of a member but shall not be entitled to vote on any matter.

4. The Provost and the Deputy Provost shall be ex officio members of all sub-committees of the Curriculum Development Committee.

5. One third of the total membership of the Curriculum Development Committee for the time being shall form a quorum.

6. The Curriculum Development Committee may regulate its own procedure.

PARAGRAPH 15

The Departments

1.—(1) there shall be such number of departments, as may be approved by the Governing Board.

(2) The Curriculum Development Committee shall prescribe which departments and subjects of study shall form part or be the responsibility of each of the faculties. A department or subject of study may, if the Curriculum Development Committee so directs, form part or be the responsibility of more than one Department.

2. There shall be a Joint Departmental Committee of Studies and a head of each Department.

3.—(1) Each Department shall consist of the following—

(a) the Head of the Department ;

(b) the Professors ;

(c) such other full-time members of the academic staff of the Departments as the Curriculum Development Committee may determine after considering the recommendation of the Department ;

(d) such other Professors and other heads of departments as the Curriculum Development Committee may determine after considering the recommendation of the Department ;

(e) such other persons within or outside the Academy as the Curriculum Development Committee may appoint after considering the recommendation of the Department.

(2) The members of a Department appointed under sub-paragraph (1) of paragraph 3 of this Statute shall hold office for one academic year and shall be eligible for re-appointment.

(3) The membership of a Department shall be reviewed by the Curriculum Development Committee at the first meeting of the Curriculum Development Committee in each academic year.

4. One-third of the total membership of a Department for the time being shall form a quorum.

5.—(1) The office of Head of a department shall be held in rotation by the Professors in the Department appointed thereto by the Curriculum

Development Committee on the basis of seniority as determined by the Curriculum Development Committee, and each Head shall hold office for a term of normally not more than two consecutive academic years.

(2) If there is no Professor in a department, the Provost may appoint a member of the department to act as Head, and such appointment shall be subject to confirmation by the Curriculum Development Committee.

(3) The Head shall be the chairman at all meetings of the Department when he is present, and he shall be a member of all committees and other boards appointed by the Department.

(4) The Head of a department shall exercise general superintendence over the academic and administrative affairs of the Department. He shall present candidates for the award of postgraduate qualifications (except honorary postgraduate qualifications) and other academic titles and distinctions in the subjects for which the Department is responsible.

6.—(1) A Department Board may appoint a Deputy Head for the Department from among the full-time members of the academic staff in the Department.

(2) The manner of appointment and terms of office and functions of a Deputy Head respectively shall be prescribed by Regulations.

7. Subject to the Direction and Rules, a Department Board shall have the following functions—

(a) to manage and control, within the general academic policy established by the Curriculum Development Committee, all matters relating to the education, teaching and research in the subjects of study assigned to the Department, including curricula and examinations, and to advise and report to the Curriculum Development Committee on these matters ;

(b) to recommend to the Curriculum Development Committee examiners for appointment ;

(c) to consider the progress and conduct of students in the Department and to make reports thereon to the Curriculum Development Committee ;

(d) to make recommendations for the award of Postgraduate qualifications (other than honorary postgraduate qualifications), diplomas, certificates, prizes and other academic titles and distinctions within the Department ;

(e) to discuss any matters relating to the work of the Department and to submit recommendations thereon to the Curriculum Development Committee ;

(f) subject to the approval of the Curriculum Development Committee, to constitute such Boards of studies within the Department as it may deem necessary, and likewise to join two or more Department Boards to constitute joint Boards of study ;

(g) to consider and report upon all matters referred or delegated to it by the Curriculum Development Committee.

8. The Department Board may, subject to the approval of the Curriculum Development Committee, regulate its own procedure.

PARAGRAPH 16

Sub-Committee of Studies

1. A Sub-Committee of Studies may be appointed by the Curriculum Development Committee—

(i) to deal with matters pertaining to a subject of study or a group or subjects of study ;

(b) to deal with matters pertaining to more than one Department ;

(c) to consider proposals referred to it by the Curriculum Development Committee for the establishment of a new department or other unit of learning and research.

2. The terms of reference of a Sub-Committee of Studies shall be such as the Curriculum Development Committee may determine.

PARAGRAPH 17

The Congregation

1. The Congregation shall consist of—

(a) the Provost, who shall be the chairman ;

(b) the Deputy Provost ;

(c) all full-time members of the academic staff ;

(d) the Academy Secretary ;

(e) the Bursar ;

(f) every member of the administrative staff who holds a postgraduate qualifications of any University, recognised for the purposes of this Statute by the Provost, not being an honorary postgraduate qualifications.

2. It shall be the functions of Congregation—

(a) to discuss and declare an opinion on any matter whatsoever relating to the Academy, including any matters referred to it by the Governing Board or the Curriculum Development Committee ;

(b) to communicate directly with the Governing Board or the Curriculum Development Committee on any matter affecting the Academy ;

(a) to receive information from time to time on the state of the Academy from the Provost ;

(b) to elect two members of Congregation to the Governing Board ; and

(c) to elect two members of Congregation to the Curriculum Development Committee.

3. The procedure for election of members of Congregation to the Governing Board and the Curriculum Development Committee shall be prescribed by ordinance and Regulations respectively.

4.—(1) There shall be at least one ordinary meeting of Congregation during each academic year.

(2) One third of the total membership of Congregation for the time being or fifty members of Congregation, whichever is the less, shall form a quorum.

(3) A certificate signed by the Provost specifying—

(a) the total number of members of Congregation for the purposes of any particular meeting of Congregation ; or

(b) the names of the persons who are members of Congregation for the time being or during any particular period, shall be conclusive evidence of that number or of the names of those persons, as the case may be.

(4) Subject to the provisions of this Statute, Congregation may regulate its own procedure.

3. The Provost may from time to time designate a member of the administrative staff to act as secretary to the Congregation.

PARAGRAPH 18

Convocation

1. A Convocation for the conferment of awards and other academic titles and distinctions of the Academy shall be held normally once every year at such time and place as shall be determined by the Governing Board.

2. The awards, academic titles and distinctions shall be conferred by the person presiding.

3. A Convocation shall be presided over by the Chancellor or in his absence by the Chairman of the Governing Board or in the absence of both Chancellor and Chairman, by the Provost or in the absence of both the Chancellor.

3. The procedure for summoning a Convocation, for the presentation of graduates and other persons for awards and for the conferring of postgraduate qualifications, academic titles and distinctions in absentia, and all other matters relating to Convocation, shall be determined by the Governing Board.

PARAGRAPH 19

Honorary Awards

1. The Academy may, without examination, confer honorary awards in any Department on any person whom it may deem worthy of such a distinction: Provided that the holder of such awards shall not be entitled to practice any profession or to hold himself out as possessing any skill in any particular branch of learning merely by virtue of the fact that it has been conferred on him.

2. No person shall be admitted by the Academy to an honorary award unless his name has been recommended and approved for the conferment of an honorary award by a joint committee of the Governing Board and the CITN Council.

3.—(1) The joint committee of the Governing Board and the CITN Council referred to in paragraph 2 of this Statute, which shall be known as the Honorary award Committee, shall consist of—

(a) the Provost, who shall be the chairman ;

(b) two members of the Governing Board (not being also members of the Curriculum Development Committee) nominated by the Governing Board ;

(c) four members of the Curriculum Development Committee (not being also members of the Governing Board) nominated by the Curriculum Development Committee.

(2) The members appointed by the Governing Board or the Curriculum Development Committee shall hold office for one year at a time and shall be eligible for re-appointment.

4. The Governing Board, after consultation with the Curriculum Development Committee, may make ordinances governing the procedure to be followed in dealing with proposals for the conferment of honorary awards.

PARAGRAPH 20

Appointment of Staff

1.—(1) Subject to the provisions of the Regulation and these Statutes, the power to appoint (including power to promote) persons to all posts on the academic staff of the Academy, shall be vested in the Governing Board which may delegate this power to a committee consisting of members of the Curriculum Development Committee and members of the Governing Board.

(2) The composition of such committee, its functions and procedures and other matters relative to it shall be such as may be determined by the Curriculum Development Committee.

2.—(1) The administrative staff of the Academy, other than those officers whose mode of appointment is specified in these Statutes, shall be appointed and promoted by the Governing Board or by a committee of the Governing Board on behalf of the Governing Board.

(2) The composition of such committee, its functions and procedures and other matters relative to it shall be such as may be determined by the Governing Board.

3. The appointment and promotion of other staff of the Academy may be made and disciplinary control may be exercised over them on behalf of the Governing Board by the Provost or the Academy Secretary in accordance with any such delegation of powers as may be made by the Governing Board in that behalf.

4. Every appointment to the academic staff shall be made by the committee appointed under paragraph 1 of this Statute after considering a recommendation of a Selection Committee which shall consist of—

- (a) the Provost, who shall be the chairman ;
- (b) the Head of Department to which the appointment is to be made ;
- (c) the head of department concerned, provided that if the appointment is to a Professorship in the Department, the acting head of department, if any, shall not be a member if he is himself a candidate for appointment or if he holds a post below the rank of Professor ;
- (d) at least two other persons who have knowledge of the subject of study concerned, nominated by the Provost.

5. Every appointment to the administrative staff shall be made by the Governing Board or by the committee appointed under paragraph 2 of this Statute after considering a report of a Selection Committee which shall consist of—

- (a) the Provost, who shall be the chairman ;
- (b) the Academy Secretary ;
- (c) the head of department to which the person is to be appointed ;
- (d) one member of the Governing Board nominated by the Governing Board ;
- (e) at least two other persons with knowledge relevant to the particular appointment, nominated by the Provost.

6.—(1) Selection Committees may interview candidates directly, consult external assessors and consider reports of external assessors or of specialist interviewing panels.

(b) three members of the Governing Board appointed by the Governing Board ;

(c) three members of the Curriculum Development Committee appointed by the Curriculum Development Committee .

(2) A retiring Provost shall not be a member of the Joint Committee.

(3) The Governing Board in consultation with the Curriculum Development Committee may prescribe by ordinance the procedure for selecting candidates for and making appointment to the office of Provost.

2.—(1) The Joint Committee of the Governing Board and the Curriculum Development Committee for the appointment to the post of Academy Secretary as mentioned in paragraph 1 (1) of Statute 8 shall consist of—

(a) the Chairman, Governing Board who shall be the chairman ;

(b) the Provost ;

(c) two members of the Governing Board appointed by the Governing Board ; and

(d) two members of the Curriculum Development Committee appointed by the Curriculum Development Committee .

(2) The Joint Committee shall make such recommendations to the Governing Board in respect of the appointment as it shall think fit. The Governing Board shall communicate the recommendations of the Joint Committee to the Curriculum Development Committee and after receiving the views of the Curriculum Development Committee shall make the appointment.

PARAGRAPH 22

Removal of Officers, Members of the Governing Board, Staff and Auditors from Office

1. The Chancellor may be removed from office for good cause by the CITN Council, after consultation with the Governing Board.

2. The Chairman, Governing Board may be removed from office for good cause by the CITN Council, after consultation with the Governing Board.

3. Any member of the Governing Board other than an ex-officio member may be removed from office for good cause by the Governing Board.

4. The Provost and the Deputy Provost may be removed from office for good cause by the CITN Council after due consultation with the Governing Board and the Curriculum Development Committee, subject to the provisions of sub-paragraph (12) of Statute 6.

5. The Deputy Provost may be removed from office for good cause by the after due consultation with the Curriculum Development Committee, and the Governing Board subject to the provisions of sub-paragraph 3 of Statute 7.

2.—(1) The administrative staff of the Academy, other than those officers whose mode of appointment is specified in these Statutes, shall be appointed and promoted by the Governing Board or by a committee of the Governing Board on behalf of the Governing Board.

(2) The composition of such committee, its functions and procedures and other matters relative to it shall be such as may be determined by the Governing Board.

3. The appointment and promotion of other staff of the Academy may be made and disciplinary control may be exercised over them on behalf of the Governing Board by the Provost or the Academy Secretary in accordance with any such delegation of powers as may be made by the Governing Board in that behalf.

4. Every appointment to the academic staff shall be made by the committee appointed under paragraph 1 of this Statute after considering a recommendation of a Selection Committee which shall consist of—

(a) the Provost, who shall be the chairman ;

(b) the Head of Department to which the appointment is to be made ;

(c) the head of department concerned, provided that if the appointment is to a Professorship in the Department, the acting head of department, if any, shall not be a member if he is himself a candidate for appointment or if he holds a post below the rank of Professor ;

(d) at least two other persons who have knowledge of the subject of study concerned, nominated by the Provost.

5. Every appointment to the administrative staff shall be made by the Governing Board or by the committee appointed under paragraph 2 of this Statute after considering a report of a Selection Committee which shall consist of—

(a) the Provost, who shall be the chairman ;

(b) the Academy Secretary ;

(c) the head of department to which the person is to be appointed ;

(d) one member of the Governing Board nominated by the Governing Board ;

(e) at least two other persons with knowledge relevant to the particular appointment, nominated by the Provost.

6.—(1) Selection Committees may interview candidates directly, consult external assessors and consider reports of external assessors or of specialist interviewing panels.

(2) A Selection Committee when recommending a person for appointment shall not be limited in their choice to those who have replied to any advertisement notifying the vacancy.

7. A member of the academic staff or the administrative staff shall hold office on such terms and conditions of service as may be set out in any contract in writing between him and the Academy, such contract being signed on behalf of the Academy by the Academy Secretary or by such other person as may be authorised for that purpose by the Academy and any such contract shall contain or be deemed to contain a provision that the terms and conditions of service therein specified are subject to the provisions of the Order, the Directions, Rules and Regulations of the Academy.

8. The terms and conditions of service of other staff of the Academy shall be such as may be prescribed by the Governing Board, and shall contain or be deemed to contain a provision that the same are subject to the provisions of the Order, the Directions, Rules and Regulations of the Academy.

9. The Provost may appoint a visiting professor or a member of the academic staff or the administrative staff for a period of not more than twelve months where he is satisfied that special circumstances so require and all such appointments shall as soon as possible be reported by him to the appropriate appointing committee for ratification.

10. The Academy Secretary shall report to the Curriculum Development Committee and the Governing Board, from time to time, on the decisions made by the Committees appointed under paragraphs 1 and 2 respectively of this Statute.

11. Vacancies in the academic staff or the administrative staff shall be advertised except where the Governing Board is satisfied that a particular vacancy may be filled without advertisement :

Provided that any candidate shall not be exempted from assessment by a Selection Committee constituted in accordance with paragraph 4 of this Statute in the case of appointment to an academic post and in accordance with paragraph 5 or this Statute in the case of appointment to an administrative post.

PARAGRAPH 21

Appointments by Joint Committee of the Governing Board and the Curriculum Development Committee

1.—(1) The Joint Committee of the Governing Board and the Curriculum Development Committee for the appointment of the Provost as mentioned in paragraph 1 of Statute 6 shall consist of—

(a) the Chairman, Governing Board who shall be the chairman ;

(b) three members of the Governing Board appointed by the Governing Board ;

(c) three members of the Curriculum Development Committee appointed by the Curriculum Development Committee .

(2) A retiring Provost shall not be a member of the Joint Committee.

(3) The Governing Board in consultation with the Curriculum Development Committee may prescribe by ordinance the procedure for selecting candidates for and making appointment to the office of Provost.

2.—(1) The Joint Committee of the Governing Board and the Curriculum Development Committee for the appointment to the post of Academy Secretary as mentioned in paragraph 1 (1) of Statute 8 shall consist of—

(a) the Chairman, Governing Board who shall be the chairman ;

(b) the Provost ;

(c) two members of the Governing Board appointed by the Governing Board ; and

(d) two members of the Curriculum Development Committee appointed by the Curriculum Development Committee .

(2) The Joint Committee shall make such recommendations to the Governing Board in respect of the appointment as it shall think fit. The Governing Board shall communicate the recommendations of the Joint Committee to the Curriculum Development Committee and after receiving the views of the Curriculum Development Committee shall make the appointment.

PARAGRAPH 22

Removal of Officers, Members of the Governing Board, Staff and Auditors from Office

1. The Chancellor may be removed from office for good cause by the CITN Council, after consultation with the Governing Board.

2. The Chairman, Governing Board may be removed from office for good cause by the CITN Council, after consultation with the Governing Board.

3. Any member of the Governing Board other than an ex-officio member may be removed from office for good cause by the Governing Board.

4. The Provost and the Deputy Provost may be removed from office for good cause by the CITN Council after due consultation with the Governing Board and the Curriculum Development Committee, subject to the provisions of sub-paragraph (12) of Statute 6.

5. The Deputy Provost may be removed from office for good cause by the after due consultation with the Curriculum Development Committee, and the Governing Board subject to the provisions of sub-paragraph 3 of Statute 7.

6. The Academy Secretary, the librarian and the bursar may be removed from office for good cause by the Governing Board, subject to the provisions of paragraphs 8 and 9 of this Statute.

7. The auditor or auditors may be removed from office for good cause by the Governing Board.

8. Any member of the academic staff or the administrative staff of the Academy may be removed from office for good cause by the Governing Board :
Provided that—

(a) the appointment of the Provost, the Deputy Provost or a member of the academic staff who holds an appointment until retiring age shall not be determined by the Governing Board unless there has been an investigation relating to his case by a Joint Committee, nominated by the Governing Board and the Curriculum Development Committee, of which Joint Committee at least one third of the members have been appointed by Curriculum Development Committee, and the person concerned has, if he so requests, been permitted to appear to defend himself in person or through his chosen representative before the Joint Committee, and the report of the Joint Committee has been considered by the Curriculum Development Committee and then by the Governing Board, the decision of the Governing Board on his case shall be final ;

(b) the appointment of a member of the administrative staff who holds an appointment until retiring age shall not be determined by the Governing Board unless the person concerned has been notified in writing of the grounds on which consideration is being given to the determination of his appointment, and he has been given a reasonable opportunity of making representation in person or through his chosen representative at the meeting of the Governing Board at which the termination of his appointment is to be considered.

8. For the purpose of this Statute, "good cause" means—

(a) conviction for any offence which the Governing Board considers to be such as to render the person concerned unfit for the discharge of the functions of his office ;

(b) any physical or mental incapacity which the Governing Board, after obtaining medical advice, considers to be such as to render the person concerned unfit to continue to hold his office ;

(c) conduct of a scandalous or other disgraceful nature which the Governing Board considers to be such as to render the person concerned unfit to continue to hold his office ;

(d) conduct which the Governing Board considers to be such as to constitute failure or inability of the person concerned to discharge the

functions of his office or to comply with the terms or conditions of his service.

9. Subject to the terms of their appointment, the Provost, the Deputy Provost, the Academy Secretary, the librarian, the bursar and the holders of any other posts specified for the purposes of this paragraph by the Governing Board, shall not be removed from office save upon any of the grounds specified in paragraph 8 of this Statute and in accordance with the appropriate procedure specified in paragraph 7 hereof.

10.—(1) All members of the academic staff and the administrative staff of the Academy who hold appointment until retiring age shall normally retire from office on the next day following the date on which they attain the age of sixty years for administrative staff and 65 years for academic staff with an option on the part of the Governing Board to invite any such member of the staff to continue in office on such terms and conditions as the Governing Board may determine for additional periods not exceeding five years in all after which such appointment shall cease :

Provided that a member of the academic staff or the administrative staff shall have the option of retiring on the next day following the date on which he attains the retirement age.

(2) Sub-paragraph (1) of this paragraph shall apply to the Academy Secretary, the librarian and the bursar, if by virtue of the terms of their respective appointments they hold office until retiring age.

11.—(1) A member of the academic staff of the Academy, other than a professor or other member of the academic staff holding an office not below the rank of professor, shall be at liberty to resign his appointment with the Governing Board on giving the Governing Board in writing at least three calendar months' notice ending on the 30th day of September.

(2) A professor or other member of the academic staff holding an office not below the rank of Professor, shall be at liberty to resign his appointment with the Governing Board on giving the Governing Board in writing at least six calendar months' notice ending on the 30th day of September.

12.—(1) A member of the administrative staff of the Academy, other than the Academy Secretary or the bursar, shall be at liberty to resign his appointment with the Governing Board on giving the Governing Board in writing at least three calendar months' notice.

(2) The Academy Secretary or the bursar shall be at liberty to resign his appointment with the Governing Board on giving the Governing Board in writing at least six calendar months' notice, normally ending on the 30th day of September.

PARAGRAPH 23

Service of Notices and Documents

1. Any notice or document required by or for the purposes of these Statutes to be given or sent to any person may be given or sent either personally or by sending it by post to him at his last address known to the Academy.

2. Where a notice or other document is sent by post, service thereof shall be deemed to have been properly effected by properly addressing and posting a letter containing the notice or other document, and shall be deemed to have been effected at the time at which the letter would in the ordinary course be delivered.

MADE at Abuja this 3rd day of September, 2018.

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