

FUNDED BY OXFAM IN NIGERIA
FACILITATED BY CIVIL SOCIETY LEGISLATIVE
ADVOCACY CENTRE (CISLAC)
IMPLEMENTED BY RIVERS STATE TAX
JUSTICE AND GOVERNANCE PLATFORM
ACHORED BY COMMUNITY CONCILIATION
AND DEVELOPMENT INITIATIVE (CCADI)

DECEMBER, 2025





**FUNDED BY OXFAM IN NIGERIA
FACILITATED BY CIVIL SOCIETY LEGISLATIVE
ADVOCACY CENTRE (CISLAC)
IMPLEMENTED BY RIVERS STATE TAX
JUSTICE AND GOVERNANCE PLATFORM
ACHORED BY COMMUNITY CONCILIATION
AND DEVELOPMENT INITIATIVE (CCADI)**

DECEMBER, 2025

Table of content

1. Executive Summary
2. Introduction
3. Project pathways
4. Theory of Change
5. Period in review (2021 – 2025)
6. Situational Analysis
7. Specific Challenges
8. Methodology – Why (challenges that attracted intervention/support from Oxfam in Nigeria through CISLAC – Solutions/Results provided – The impacts, outcomes, outputs and overall achievements.
9. Steering Committee Members
10. Partner Organizations of Rivers State Tax Justice & Governance Platform
11. Conclusion



WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

Executive Summary

Since 2021, the Rivers State Tax Justice and Governance Platform has engaged in collaborative research, capacity building, advocacy and stakeholders engagement, partnership and networking and sensitization and media engagements under the “Power of Voices Partnerships – Fair for All Project, facilitated by the Civil Society Legislative Advocacy Center (CISLAC) funded by Oxfam in Nigeria and anchored by Community Conciliation and Development Initiative (CCADI) to promote fair and progressive taxation.

This was done through the mainstreaming of taxation as a frontline socioeconomic challenge, amplifying the incidence of illegal and multiple taxes and levies, particularly in the informal sector. However, the tasks have been a topsy-turvy experience – importantly, a teaching experience for the members of the Rivers State Justice and Governance Platform, since the conversation and actions around taxation were still emerging or evolving in different ways.

Notwithstanding, the encumbered political climate, lack of access to public officials, limited tax information, prevalence of illegal and multiple taxes and levies, rights violations and excessive use of force in tax administration, including low interest and capacity by civil society organizations to engage with diverse spectrum of stakeholders from regulators, policymakers, tax professionals, students, women and youth, organized private sector and the informal sector actors, the Rivers State Tax Justice and Governance Platform still elected to pursue the promotion of fair and progressive taxation.

The platform's approach was built on the concepts of multi-lateral level engagements and collective impact, leveraging the strengths and networks of partner organizations and other social actors. This collaborative approach is the singular reason for the small wins recorded and the robustness of the platform.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

This publication documents the activities of the platform from 2021 – 2025. Basically, the small wins achieved in this period include inauguration into the Rivers State Council on Micro, Small and Medium Enterprise Council (MSMEs), amplification and mainstreaming of taxation at the 2023 Governorship debate in Rivers State, presentation at the Chartered Institute Taxation Port Harcourt and District Society conference, repair of water supply system at a local market through the tax for service initiative, the regional advocacy success on expanding the Calabar seaport and contributions to the Nigeria Tax Act, 2025 with specific provision of ending road or haulage tax. As the “Power of Voices Partnerships – Fair for All project winds down this fall, the Rivers State Tax Justice and Governance Platform will be focusing on domestic resource mobilization and strengthening collaboration and partnerships with other social actors to sustain advocacy and bridge the social inequality gap.

Amaechi Kelechi Justin, Ph.D
Coordinator, Rivers State Tax Justice and Governance Platform

Introduction

The issues around taxation, including levies and rates at the subnational government, were very troubling as they were perennial in many ways. Taxation was hardly one of the prioritized agenda of civil society organizations in Rivers State, Nigeria. Even though they have been heavy on fiscal responsibility and public finance expenditure advocacy in terms of budget work over the years. Notwithstanding, the plethora of events, evidences and information highlighting the incidence of illegal and multiple taxation, particularly in the informal sector, where women and girls are mostly adversely impacted; the lack of social amenities in the markets and other trading centers; government interference in market governance structures; low understanding of the tax systems and administration; lack of capacity to engage on tax matters by civil society organizations, rights violation, the absence of Grievance Redress Mechanism (GRM) in the informal sector; indiscriminate and unauthorized collection of levies; lack of digitized tax collection and tax education at all levels made it almost impossible for nano, small and medium enterprises to thrive. Given the variegated tax landscape in Rivers State, the Rivers State Tax Justice and Governance Platform elected to engage the process through five distinct but connected program areas as our theory of change in addressing the challenges that have stunted economic growth, limited trade, increased social inequality and rights violations.

- ❖ Research
- ❖ Capacity building
- ❖ Advocacy and Stakeholder Engagement
- ❖ Collaboration, Networking and Partnership
- ❖ Sensitization and Media Engagement

These efforts were led by Community Conciliation and Development Initiative (Anchor organization) partner organizations (Cluster members) with support from the Civil Society Legislative Advocacy Centre (CISLAC) and funded by Oxfam in Nigeria during this period in review. We have built one of the most robust tax movements in the Niger Delta region of Nigeria with about 25 active partner organizations comprising of tax enthusiasts, advocates, civil society organizations, tax professionals – Chartered Institute of Taxation, Organized private sector- Manufacturers Association of Nigeria (MAN), National Association of Small and Medium Enterprise (NASME) National Association of Nigerian Traders (NANTS) Student tax clubs and Labor Union.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

THEORY OF CHANGE



The diagram is a **Theory of Change model** that shows a step-by-step process of how different strategies lead to change:

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

- 01. Research** – Gathering evidence, data, and insights to understand the problem and possible solutions. This is the foundation of the process. The process involves data collection and analysis to develop empirical facts that drive evidence-based advocacy and stakeholder engagement.
- 02. Capacity Building** – Strengthening the skills, resources, and structures of individuals or organizations so they can effectively act on the research findings. It is about enhancing the skills and knowledge of state and non-state actors in reducing poverty and social inequality through fair and progressive taxation.
- 03. Advocacy and Stakeholders Engagement** – Involving key actors (community members, women, young people, people living with disability, traders, policymakers, civil society organizations) to ensure buy-in, participation, and shared ownership of the process, initiating productive, inclusive and sustainable strategies and identifying the right/key stakeholders within the tax ecosystem to achieve project objectives.
- 04. Collaboration & Partnership** – Building alliances and networks to pool resources, knowledge, and influence for greater impact. The application of the collective impact framework and strengthening interdependence, relationship management and finding individuals and organizations with shared vision and interest, including accommodating diverse opinions in maximizing and leveraging the capacities of other social actors.



WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

015 Sensitization and Media Engagement – Using media platforms to raise awareness, shape narratives, and amplify advocacy efforts, ensuring the message reaches a wider audience (Domestic & International). The amplification of the incidence of taxation and the promotion of fair and progressive taxation legislation, policy and practice through tax education, influencing, social media campaign and constructive public debate.

Theory of Change Framework

1. Research

- *Output:* Evidence, data (qualitative & quantitative), and policy briefs developed.
- *Short-term Outcome:* Better understanding of the issue and informed decision-making.

2. Capacity Building

- *Output:* Quarterly learning sessions, capacity building sessions, write-shops, and resource support delivered.
- *Short-term Outcome:* Increased knowledge, skills, and institutional readiness.

3. Stakeholders Engagement

- *Output:* Consultations, dialogues, and town hall meetings conducted.
- *Medium-term Outcome:* Stakeholders committed and aligned with shared goals.

4. Collaboration & Partnership

- *Output:* Alliances, networks, movements and joint initiatives formed.
- *Medium-term Outcome:* Stronger collective action, tax movement and resource sharing.

5. Media Engagement

- *Output:* Campaigns, stories, and advocacy messages broadcast.
- *Long-term Outcome:* Greater public awareness, policy influence, and socio-economic activities.

Impact (Long-term Goal)

- Improved tax ecosystem, sustainable development, and an empowered community of practice.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

PATHWAYS



Situational analysis:

In 2017, the Rivers State Tax Justice and Governance Platform was inundated with complaints and information from credible sources on the incidence of illegal and multiple taxation, including rights violations within the tax ecosystem, which led to the first research on “Taxation in the Informal Sector in Rivers State” by Global Peace Development the anchor organization of the Rivers State Tax Justice and Governance platform at the time. However, the leadership baton of the platform changed hands in 2018 as Community Conciliation and Development Initiative became the anchor organization responsible for the implementation of the “FAIR for ALL” project and coordinating other activities in the overall interest of promoting fair and progressive taxation at all levels. At this time, there was little or no tax education or civil society organizations engaged in tax, trade and ease-of-doing-business framework projects. So, there was really no platform to learn from or drive a tax movement in Rivers State, as one didn't exist.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

The informal sector accounts for a large share of economic activities in Rivers State but remain over-taxed, loosely regulated and often fragmented as corroborated by Stakeholder Democracy Network and Foundation for Partnership Initiatives in the Niger Delta (SDN, 2024; PIND, 2022). Again, according to the Small and Medium Enterprise Development Agency (SMEDAN, 2014) about 85% of nano and small businesses in Nigeria die before their fifth anniversary. Among the factors largely responsible for this short lifespan are attributed to tax issues and a toxic business environment, such as illegal, multiple taxes, levies, a lack of conducive trading places and rights violations. This sector includes economic activities and workers not formally registered with government agencies in Rivers State, such as artisans (mechanics, welders, carpenters, hairdressers, tailors, cleaners, cooks, etc). Street vendors and market traders, commercial transport operators (keke, Okada, taxis, buses), smallholder farmers, fisherfolk, logistics, consultants and freelance service providers.

Basically, the informal sector in Rivers State is characterized by cash-based transactions, lack of formal accounting or book-keeping, absence of official business registration and avoidance of standard tax regimes due to complexity or distrust. Additionally, there is low voluntary compliance, multiplicity of levies, inadequate data and unprofessional enforcement. Interestingly, as a result of civil society organizations struggles and advocacy efforts, the government has taken steps to address these issues- simplified tax regime, taxpayer enumeration -Tax Identification number (TIN) digital platforms, tax education and partnerships with trade unions.

Though these efforts have proven to be inadequate to say the least, hugely due to the lack of political will to drive the effective implementations of the reforms, given that it has increasingly become a conduit for political patronage. Are there opportunities to strengthen tax administration to adequately address these challenges and deliver quality services to its people, which the Tax Justice and Governance Platform has consistently advocated for such as Tax-for- service (link taxes to visible and measurable public services to build trust and drive voluntary compliance) data gathering (use mobile apps and local surveys to map informal sector) capacity building (training local government officials on how to engage informal businesses) incentivize (provide health insurance, microcredit or business support in exchange for compliance) unified payment system (One -stop shop to avoid multiple tax collections by different agencies) de-politicizing tax collection and full adherence to the provisions of the Nigeria Tax Act, 2025.

To this end, the Rivers State tax ecosystem is relatively structured for the formal sector but falls short in effectively capturing and harnessing the value in the informal sector to improve compliance and revenue sustainably. To achieve this, trust and simplicity are key; technology, enlightenment, and quality service delivery can be a catalyst, and the avoidance of harassment, rights violations, and ending multiple taxation is paramount to building cooperation.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

KEY FINDINGS OF THE 2017 TAXATION IN THE INFORMAL SECTOR IN RIVERS STATE REPORT:

- I. There are more men than women engaged in the informal sector, with men accounting for 60.3%, while women make up 39.7%.
- II. That fewer young people are involved in the informal sector, as the data indicate that the age gap 31- 45 (me & Women) consists of nearly 50% (49.3%) of the labour force in the informal sector.
- III. That is about 72.7% of those in the informal sector lack basic education, as most did not attend secondary education.
- IV. That 48% of nano and small businesses pay taxes and levies to revenue agents, while 29% pay to trade unions and 33% pay directly to the tax authorities. This is an indication of multiple taxation and levies in the informal sector.
- V. There is a prevalence of the use of force in the collection of revenues, as 61% stated that force was used and 39% stated otherwise. This situation calls for advocacy around the Grievance Redress mechanism (GRM) in the informal sector.
- VI. The cash payments are mostly cash-based transactions; drawing from the data 96% indicated that they pay in cash, while 4% stated that they pay through banks.



Key Recommendations

- Reform of local government bye-laws and tax education campaign by Local Government Areas.
- The professionalization of revenue collection at the Local Government Areas
- The institution of a Grievance Redress Mechanism (GRM) in the informal sector.
- The adoption of a tax for service framework by state and local governments as a trust and confidence-building mechanism, which has the potential for increasing voluntary tax compliance.
- The digitization of revenue collection administration in the local government areas.
- The simplification and harmonization of the tax codes for easy compliance.
- The state and local government to initiate the policy of voluntary compliance and amnesty for defaulters only for six months.
- State and local governments should align with the provisions of the



METHODOLOGY

1. Report Design:

This report adopted a desk research (secondary research) approach, relying exclusively on existing activity reports rather than primary data. The desk research involved peer - review exercise, reviewing activity reports that have already been collected, published or compiled by partner organizations. The aim was to consolidate, evaluate, review and interpret credible information sources, and outcomes relevant to the Power of Voices Partnerships – Fair for All project implemented from 2021 – 2025 in Rivers State by the Rivers State Tax Justice and Governance Platform.

2. Data sources:

Information was mainly collected from a mix of internal and external sources:

a. Internal

- Rivers State Tax Justice and Governance Platform activity reports
- Previous research by Rivers State Tax Justice and Governance Platform
- Reports from Partner organizations.
- Peer-review meeting

b. External

- Research from the Stakeholder Democracy Network (SDN)
- Research from the Foundation for Partnership Initiative in the Niger Delta (PIND).
- Research from Small and Medium Enterprises Development Agency of Nigeria (SMEDAN)

**PERIOD IN REVIEW 2021 – 2025
WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY
CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.**

In the period highlighted, the Rivers State Tax Justice and Governance Platform conceptualized and implemented the following activities supported by Oxfam in Nigeria, facilitated by the Civil Society Legislative Advocacy Centre (CISLAC) and anchored by Community Conciliation and Development Initiative (CCADI). The learning, activities and outcomes from the Fair for All journey cannot be overstated and would be phenomenal to share with not only participants, domestic and international audiences, development partners and benefactors but with a diverse group of both local and global audiences to enhance visibility and sustainability going forward. In an increasingly interconnected and interdependent world, the dissemination of project outcomes beyond local, subnational and national borders is pivotal for AMPLIFYING the “Voices of Impact” fostering collaboration and ensuring long-term sustainability. This “Voices of Impact” initiative outlines a strategic plan to share and effectively communicate project outcomes of our Fair for All engagements between 2021 – 2025 in advocating for fair and progressive taxation in Rivers State of Nigeria.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

Before this period, in 2017, there was hardly any reliable empirical data on the status of taxation and levies in Rivers State. Interestingly, after the research of 2017, conducted by the Rivers State Tax Justice and Governance Platform, there was this lull in more studies till 2022 and 2024 respectively, when the Foundation for Partnership Initiatives in the Niger Delta (PIND) and Stakeholder Democracy Network independently led further studies on the “Effect of Multiple Taxation and Illegal Levies on Small Businesses in Abia, Delta and Rivers States” and “Multiple Taxation in Rivers State”. The lack of an organized body of knowledge made for limited understanding of the Rivers State tax ecosystem, emotive advocacy, poor messaging and communication of the issues, weak collaboration and partnerships with other social actors and overall, poor strategic plan in engaging critical stakeholders and addressing the myriads of challenges confronting individuals, small businesses and other vulnerable groups, particularly those in the informal sector in Rivers State. Pertinently, inundated by complaints by individuals and small businesses, especially those in the informal sector with information on the prevalence of multiple and illegal taxes and levies, limited business profitability and growth and rights violations that has led to shrinking civic space – the platform elected to engage and consequently implemented the following activities with support from Oxfam in Nigeria and facilitated by the Civil Society Legislative Advocacy Center (CISLAC).

(a) Brainstorming and Project Implementation Planning Session: The Rivers State Tax Justice & Governance Platform Strategy Meeting on the 20th of December, 2022, held in Port Harcourt, Rivers State, for Stocktaking, strategizing and allocating resources for 2023 Advocacy Engagements was attended by 16 members (Amaechi Kelechi Justin, Pastor Philip Kalio, Chief Pius Dukor, Innocent K. Bagbi, George Ajumogobia, Charles Uffort, Nancy Ihuru, Evelyn Williams, Chike Weli, Green Isaac, Nwighbalor Gideon Gad, Amb. Sylvester Okoduwa, Dandyson Harry Dandyson, Kelechi Uzorma, Rita Kigbara, Charles Uffort, Paul Daminabo and Dr. Abraham Joe Ikiri, all representing diverse organizations and stakeholders. The focus was on driving tax for service, ending illegal and multiple taxation, tax expenditure and ease of doing business frameworks to be prioritized, including tax practices that restrict the civic space and undermine human rights. Essentially, champion grievance redress mechanism (GRM) at the subnational and informal sector.

(b) Capacity building Sessions: Before 2021, the morale and participation level of members of the Rivers State Tax Justice and Governance Platform was at its lowest ebb, and this situation adversely impacted the capacity of the platform to deliver on its mandate due to a backlog of leadership imbroglio and limited funding. To reverse this trajectory, the platform engaged in about 20 learning sessions, either in-person or online, as a mechanism for improving fiscal, tax and trade-related knowledge, information, and experience sharing, including monitoring progress, evaluating activity outcomes, learning from the entire advocacy process and reviewing strategies for greater impact.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

This we did as quarterly learning sessions and capacity building write-shops to strengthen platform cohesion, increase knowledge, foster active participation and stakeholders' engagement. Quarterly review meeting on the 5th of August, 2022, with Oxfam and CISLAC on Rivers State Tax Justice & Governance Platform activities and the possibility of re-strategizing for measurable project outcomes. About 16 cluster members were in attendance and freely contributed to building a veritable platform. The key outcomes of the meeting were the need for domestic resource mobilization and building veritable partnerships beyond CISLAC and Oxfam in Nigeria, funding and finding ways to collaborate more effectively with state actors and the Organized private sector on Tax to service and curbing multiple taxation in the State, especially in the Informal Sector.

(c) Rivers State Tax Justice and Governance Platform held a virtual write-shop on the 6th of September, 2022, on the development of advocacy strategy brief to enable members acquire knowledge and skills on how to develop an advocacy strategy plan and to keep the platform focused on the objectives we have committed to achieving. At the end of the virtual write-shop, most members demonstrated understanding and capacity to draw up a fair and progressive tax advocacy plan for their various organisations. About 12-member organisations participated in the virtual write-shop (Creative Development Strategies, Gender and Development Action, Support Initiative for Sustainable Development, Global Peace Development, Jamessira Centre for Development, Ofure Centre for Peace and Development, Canaan Peace Women & Community Development Initiative, Collaborative Living and Development Initiative and Centre for Human Rights, Health, Ethnic Harmony & Livelihood Development).



Rivers State Tax Justice & Governance Platform members brainstorming at a planning meeting.

Rivers State Governorship Debate Engagement- The leadership of the Rivers State Tax Justice & Governance Platform and some members were independently invited to participate at the 2023 edition and had earlier been requested to send in questions, as also advertised in the media spaces. We proceeded with the submission of 4 questions to the organizers and also attended the debate proper. At the debate, it was announced that 56 questions were received, later pruned to 15 and finally 9 questions were selected and out which one of our questions on ending illegal and multiple taxation was part of the 9 and gained prominence in the debate. For the first time in the history of Governorship debates or subnational elections,

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

Having built capacity around resource mobilization and organizational sustainability, the knowledge and skills of some member organizations were enhanced on the “Power of Voices Partnerships - Fair for All project, and they were able to access funding on the Mutual Capacity Strengthening project from Oxfam Novib to strengthen the capacity of other members and civil society organizations in Rivers State. The organizations are Ofure Centre for Peace and Development and Ududu Development and Peace Initiative. Community Conciliation and Development Initiative also got the Sudden Opportunity grant, which strengthened their advocacy engagements and supported most of the Rivers State Tax Justice and Governance Platforms activities. CCADI, as provided subgrants for members to engage in tax for service initiatives across the various markets in Rivers State, which of course resulted in the rehabilitation of a water tank in one of the markets.

Advocacy and Stakeholders Engagement: with Creek Road Market Branch of National Association of Nigerian Traders (NANTS) on the 6th of August and the 28th of October, 2022, to sensitize, advocate and collaborate on the need to pursue the implementation of the Tax for Service initiative across the various markets in Rivers State. We were able to get commitment from them on collaboration, holding a series of town hall meetings and getting the local government area councils to commit to the tax for service agreements.



Henry Ushie, Program Manager, Oxfam in Nigeria, in a learning session with members of Rivers State Tax Justice & Governance Platform in Port Harcourt.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

- ❖ NANTS Leaders in Creek Market and members of the Rivers State Tax Justice & Governance Platform – Advocacy engagement on Tax for Service & ending illegal and multiple taxation and levies Campaign.
- ❖ NANTS Leader in Borokiri Road Market and members of the Rivers State Tax Justice & Governance Platform – Advocacy engagement on Tax for Service & ending illegal and multiple taxation and levies campaign.

Town Hall Meeting Engagement with the National Association of Nigerian Traders at Mile 1 Police Station Hall, Port Harcourt, Rivers State, on the 18th of August, 2022. The coordinator, Dr. Amaechi Kelechi Justin and two members of the Rivers State Tax Justice & Governance Platform represented and participated in this engagement on behalf of the platform, where they sensitized and advocated for greater collaboration between both platforms to facilitate the tax for service initiative and end illegal and multiple taxation in the informal sector. Both platforms committed to working together and agreed to hold another major town hall meeting after the general elections, and the leadership of the various market chapters were directed to work with the Tax Justice & Governance Platform as partners in development. Our representatives from Civil Society (Pius Dukor Foundation) and the Chartered Institute of Taxation Nigeria (CITN) made presentations that were valuable to the gathering, focusing on eradicating illegal and multiple taxation; democratizing market leadership; grievance redress mechanism and strengthening collaboration.



At the Rivers State 2023 Governorship Debate – FCDO delegation, ActionAid Nigeria & Members of Rivers State Tax Justice & Governance Platform in Port Harcourt, Rivers State.



WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

❖ Advocacy visit to a state actor- Hon. Commissioner of Local Government Affairs on digitizing revenue collection at the third tier of government in Rivers State, Nigeria.

Members of the Rivers State Tax Justice and Governance Platform, SMEDAN, NASME & Ministry of Commerce, with the Calabar Seaport Manager, on a regional advocacy engagement to improve regional trade and tax administration held in Calabar.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

- In recognition of the leadership and extensive advocacy engagements, that the Rivers State Tax Justice and Governance Platform has brought to bear on the “Tax Movement” in Rivers State, the Platform was invited by the Chartered Institute of Taxation to its Port Harcourt and District Society Conference held in Port Harcourt between the 14th and 15th of October, 2025 – where the platform was ably represented by the coordinator, Dr. Amaechi Kelechi Justin, made a strong argument to end illegal and multiple taxation, including ending practices that violate rights and shrink the civic space, advocating for strengthening collaboration, optimizing digitization, stakeholders engagement and instituting a grievance redress mechanism at the Rivers State Internal Revenue Service (RIRS). It was also an opportunity to share the experiences of the platform in implementing the Power of Voices Partnerships -Fair for All Project with a diverse audience.
- For the first time in 5 years, on the 6th of November, 2025, the Rivers State Tax Justice and Governance Platform was able to have access and engage with the Executive Chairman of the Rivers State Internal Revenue Service (RIRS) on a plethora of tax, levies and rates issues that have stifled and undermined socioeconomic growth, particularly of nano, small and micro enterprises in the informal sector in Rivers State. This was made possible through the Platform's high network with the Chartered Institute of Taxation Port-Harcourt and District Society (CITN). The highlights were the presentation of research reports on illegal and multiple taxation reports and advocacy campaign materials to the Executive Chairman (RIRS), outlining key recommendations, including the alignment of Rivers State tax policies and practices with the Nigeria Tax Act, 2025 Reform; strengthening the digitization of tax administration, and the establishment of a Grievance Redress Mechanism (GRM) framework. In his response, the Executive Chairman expressed commitment to collaborating and deepening stakeholders' engagement and tax education. Fundamentally, the visit marked a significant step forward in promoting fair and progressive taxation and civil society and State actors' engagement on tax matters in Rivers State.



NANTS Leader in Borokiri Road Market and members of the Rivers State Tax Justice & Governance Platform – Advocacy engagement on Tax for Service & ending illegal and multiple taxation and levies campaign.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

In the period highlighted, the Rivers State Tax Justice and Governance Platform implemented the following activities, supported by Civil Society Legislative Advocacy Centre and funded by Oxfam in Nigeria.

Collaboration and Partnership: Research validation exercise on the “Effect of Multiple Taxation and Illegal Levies on Small Businesses in Abia, Delta and Rivers States”.

In recognition of the extensive work done by the Rivers State Tax Justice and Governance Platform in terms of studies on “Taxation in the Informal Sector in Rivers State” we were invited by the Foundation for Partnership Initiative in the Niger Delta (PIND) on the 29th of September, 2023 to participate in a research validation exercise on the “Impact of Multiple taxation and Illegal Levies on Small Businesses in Abia, Delta and Rivers States”. Again, in March 2024, the Rivers State Tax Justice and Governance Platform collaborated with the Stakeholder Democracy Network (SDN) on research, “Multiple Taxation in Rivers State”. Both researches validated the findings of the initial study conducted by the Rivers State Tax Justice and Governance Platform in 2017 and highlighted the disproportionate adverse effect on small businesses and promoting a call for action – increased awareness about impacts on their lives and businesses and the dire need for reforms at the subnational governments, where over 70% of community people are located, particularly women, girls, young people, people living with disability, underserved and other hard to reach communities.

Rivers State Tax Justice and Governance Platform in collaborative effort with other partner organizations and other social actors in advancing fair and progressive taxation in Rivers State.

Additionally, the Platform engaged with USAID TEAM on safe-guarding the civic space for civil society actors held on 6th of December, 2022- the meeting focused mainly on security, safety and defending of civil society organizations as it relates to the work of CSOs in Rivers State. About 10 members attended (Pastor Philip Kalio, Chief Pius Dukor, Innocent K. Bagbi, Eze Achi Eze, Dandyson Harry Dandyson, Kelechi Uzorma, Rita Kigbara, Charles Uffort, Jack Daminabo and Nnah Victoria) and the USAID team was led by Maryam Kadiri.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.



Advocacy visit to a state actor - Hon. Commissioner of Local Government Affairs on digitizing revenue collection at the third tier of Government in Rivers State, Nigeria.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

Advocacy visit to state actor- Hon. Commissioner of Local Government Affairs on digitizing revenue collection at the third tier of government



Advocacy visit to state actor- Hon. Commissioner of Local Government Affairs on digitizing revenue collection at the third tier of government in Rivers State, Nigeria.



Members of the Rivers State Tax Justice and Governance Platform, SMEDAN, NASME & Ministry Commerce with the Calabar Seaport Manager on a regional advocacy engagement to improve regional trade and tax administration held in Calabar.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

USAID Team in a focus group discussion on safeguarding the civic space and personal security of members of the Rivers State Tax Justice & Governance Platform.

Media Engagement: The Rivers State Tax Justice and Governance Platform has held close to 30 episodes of the "Tax Radio Watch" talk show on an A-list radio station – Wave Fm 91.7 in Port Harcourt, Rivers State, between 2021 – 2025. This program became a platform for attracting diverse stakeholders to lend their voices and amplify the incidence of taxation and pathways available to the responsible authorities to reform tax administration in Rivers State. It was designed and implemented as a 30-minute live program with phone-in opportunities for the public to participate and make their voices heard. Numerous electronic messaging involving diverse social actors within the tax ecosystem focused on communicating information on the prevalence of illegal and multiple taxation and levies in Rivers State and strategies geared towards reducing the incidence on nano, small and micro enterprises, as well as mobilizing citizens and businesses to drive a tax movement that will primarily hold state actors accountable for fair and progressive taxation. It was also a medium for promoting voluntary compliance and inclusive tax administration. The medium used in conveying the messages was live and phone-in radio talk shows, jingles and branding of the activities. Again, the Rivers State Tax Justice and Governance Platform continued to use its social media handles – Facebook, Twitter (now X), LinkedIn and other relevant sites to effectively disseminate information about the Platform's work, create awareness on tax and levy issues, particularly as it relates to the informal sector. Rivers State Tax Justice and Governance Platform also leveraged online platforms to hold learning and knowledge-sharing sessions.

Outputs:

1. Build sustainable partnerships with Business Membership Organisations, Organised Private Sector and Civil Society Organisation to facilitate tax for service agreements in the Informal Sector. And, CSOs and Citizens (Women & Young People) have enhanced capacity on policy implementation and a mutually beneficial relationship with state actors within the tax and public finance sector, demanding and monitoring a fair and progressive tax regime in Rivers State.
2. Increase women, girls, youth and people living with disability' involvement and participation in the decision-making process that impacts their livelihoods and businesses related to fiscal, tax and trade policies.
3. Identify multiple taxation and engage in advocacy and sensitisation to curb the incidence of multiple taxation, including practices that shrink the civic space.
4. Facilitate result-oriented stakeholder policy dialogue and town hall meetings to ensure tax compliance and demand for tax expenditure framework, tax for service agreement, and an end to illegal and multiple taxation.
5. Engage in research and development, including knowledge sharing and capacity building sessions within the fiscal and tax ecosystem.
6. Develop and disseminate tax advocacy policy brief to key stakeholders.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.



6/11/25: Pictures:
The Rivers State Tax Justice and Governance Platform team with the Executive Chairman, Rivers State Board of Internal Revenue

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

Specific challenges:

1. There was literally no data or empirical evidence of the status of taxation in terms of illegal and multiple taxes, including practices that violate the rights and shrink the civic space as it relates to the tax ecosystem in Rivers State.
2. The adversarial disposition of the ruling class to engaging with civil society organizations in Rivers State, and limited access to public officers (elected & appointed). An indication of repressed civic space and particularly the six months of emergency rule in Rivers State in 2025, stalled and undermined democratic institutions, thereby inhibiting the ability of civil society organizations to operate without encumbrances. This situation largely impacted the activities of the platform adversely.
3. The limited access to public information, especially on public finance expenditure such as the budget, the Accountant General Report, Auditor General Report, and tax report and House Committee on public finance, exacerbated the already repressed civic space. More so, there is limited access to the responsible officers to the extent that stake actors engagement became nearly impossible.
4. The shrinking of civic space in Rivers State and an increase in tax practices that violate human rights, such as the menace of task forces and the application of brute force in the collection of mostly levies and rates from the informal sector at the local government areas, posed a significant challenge as the grievance redress mechanism is non-existence.
5. Limited resources (funds) to engage in inclusive advocacy and stakeholders' engagement for a longer period of time, maybe another 5-year period to consolidate on the small wins, build resilience and scale activities for better project outcomes.
6. There is also the challenge of capacity amongst members of the Tax Justice and Governance Platform to engage effectively due to limited knowledge and competencies on fiscal and tax policies, particularly on taxes, which is an emerging issue and quite technical. The seeming lack of capacity amongst civil society organizations to mobilize both domestic and international donor resources has hindered advocacy engagements, in addition to working in “silos mentality” and a private sector that is averse to supporting advocacy engagements.



Rivers State Tax Justice and Governance Platform in collaborative effort with other partner organizations and other social actors in advancing fair and progressive taxation in Rivers State.

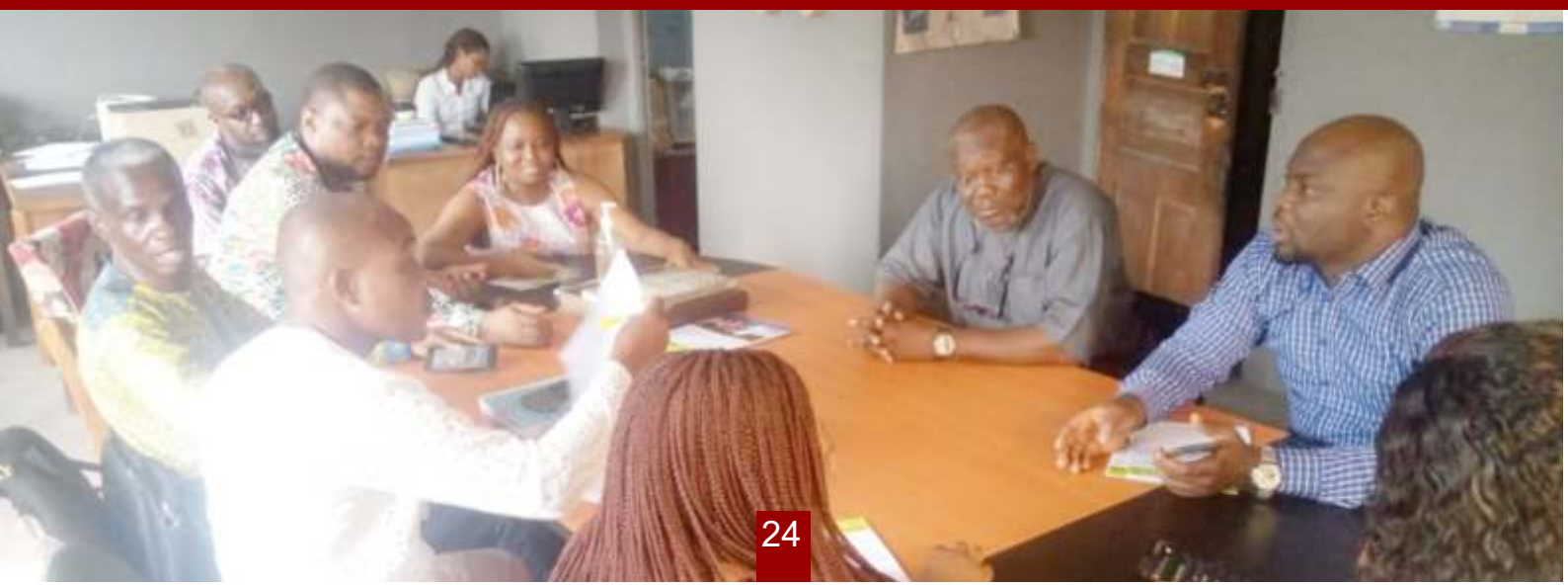
WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

Outcomes:

- ✓ Strengthened partnerships with non-state actors such as the Professional bodies, (Chartered Institute of Taxation) Society of Women in Taxation (SWIT), Organized Private Sector – Manufacturers Association of Nigeria (MAN) Business Membership Organisations – Port Harcourt Chamber of Commerce, Industry, Mines and Agriculture (PHCCIMA) National Association of Nigerian Traders (NANTS) and the National Association of Small and Medium Enterprises (NASME).
- ✓ Increased women, girls, youth and people living with disability' involvement and participation in the decision-making process that impacts their livelihoods and businesses related to fiscal, tax and trade policies.
- ✓ The delivery of a water project at Rumuokuta market in Obio Akpor local government area through the tax for service initiative. Thereby, improving sanitation and hygiene within and around the market, as women and girls are particularly impacted.



USAID Team in a focus group discussion on safeguarding the civic space and personal security of members of the Rivers State Tax Justice & Governance Platform.



WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

- ✓ Enhanced advocacy capacity of members of the Rivers State Tax Justice and Governance Platform on fair and progressive taxation, and to engage with social actors within the tax ecosystem. This is evident in the collaborative efforts with other social actors in advancing the platform's mandates to end illegal and multiple taxation and an ease-of-doing-business framework.
- ✓ The Rivers State Tax Justice and Governance Platform emerged as the leader of the Tax movement in the Niger Delta region, having to coordinate a regional Technical Working Group on tax reforms and advocacy supported by the Foundation for Partnerships Initiative in the Niger Delta (PIND). The Technical Working Group comprising state and non-state actors, is central to most fiscal and tax advocacy engagements in the region and Rivers State in particular. And, has successfully mainstreamed and amplified tax matters as a socioeconomic and political challenge that is gradually turning into an existential threat to individuals, small and medium-scale businesses in the informal sector.
- ✓ The Tax Justice and Governance Platform significantly contributed materials and participated in the screening of short films (documentary) on multiple taxation in Rivers State and region wide that is currently being used as advocacy tools. These were in collaboration with the Stakeholder Democracy Network (SDN) and Foundation for Partnerships Initiatives in the Niger Delta (PIND) respectively.
- ✓ As a result of the platform's extensive work with the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) Rivers State and south-south regional office, the platform was invited and inaugurated into the Rivers State Council on Micro, Small and Medium Enterprises (MSMEs) as the Civil Society representative on the 23rd of September, 2024.
- ✓ The platform has strengthened partnership and collaboration with the Foundation for Partnership Initiative in the Niger Delta (PIND Foundation) in reviewing a regional study on multiple taxation in the Niger Delta states of Abia, Delta and Rivers, respectively. This partnership metamorphosed into the inauguration of a Technical Working Group on Tax Reforms for MSMEs in the Niger Delta region on the 19th of March, 2025, with the Rivers State Tax Justice and Governance Platform elected as Chair of the Group with a mandate to monitor and contribute to reforms and host the first regional tax summit in the Niger Delta.
- ✓ The advocacy engagement with the Executive Chairman of the Rivers State Internal Revenue Service (RIRS) involved the submission of an advocacy policy brief detailing the platform demands for strengthening fair and progressive taxation in the State, including a commitment by the Chairman to collaborate with the Rivers State Tax Justice and Governance Platform on an awareness campaign on the new Tax Act, 2025 and stakeholders' engagement activities in December, 2025.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.



The Rivers and Bayelsa States Chairman of the Manufacturers Association and an Officer discussing tax matters on the “Tax Watch Radio Talk Show.



The Rivers State Officer of Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) & the Rivers State Coordinator of Tax Justice and Governance Platform.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

- ✓ The Rivers State Tax Justice and Governance Platform met with the Executive Chairman of the Rivers State Internal Revenue Service on the 6th of November, 2025 to discuss opportunities and prospects of collaborating to end illegal and multiple taxation in the state, improve tax education, initiate periodic stakeholders' engagements, drive inclusive, optimisation of digitization, transparent and accountable tax administration that align with the principles of fair and progressive taxation. The Executive Chairman is committed to commencing tax education and stakeholders' engagements that will involve the active participation of the Rivers State Tax Justice and Governance Platform as partners.
- ✓ There has been a messaging surge after engaging with the Executive Chairman of Rivers State Internal Revenue Service (RIR) on radio-related to tax matters and issues raised in the advocacy policy brief of the Rivers State Tax Justice and Governance Platform, particularly on illegal, multiple taxation, payment directives, and complaints desk.
- ✓ With state and non-state actors, the Rivers State Tax Justice and Governance Platform organised the first Tax roadshow / walkathon in recent time. It was also a platform for tax education.
- ✓ Regional Tax screening held in Warri, Delta State on the 25th of November, 2025, of a documentary on the views of diverse stakeholders on the prevalence of illegal and multiple taxation and levies; implications for nano, small and medium enterprises.
- ✓ The Rivers State Tax Justice and Governance Platform is mentoring and has built the capacity of the established Students Tax Clubs in Rivers State tertiary institutions, namely the University of Port Harcourt, Rivers State University, Ignatius Ajuru University of Education, and Ken Saro Wiwa Polytechnic Bori. An outcome of this process is the signing of a corporate account form on the 30th of October, 2025, for the University of Port Harcourt to open a corporate account for the tax club, a transformative step in organizational development, transparency, accountability, building resilience and sustainable organization.
- ✓ The Tax Watch radio talk show became a rallying point for tax education, awareness, collaboration and collective action by diverse stakeholders to express their perspectives on fair and progressive taxation, including promoting ease of doing business and opening the civic space for other social actors to get involved in the fiscal and tax ecosystem.

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

- ✓ Rivers State Tax Justice and Governance Platform at the regional level collaborated with other stakeholders – Oxfam, Civil Society Legislative Advocacy Centre (CISLAC) Akwa Ibom Tax Justice and Governance Platform, Cross Rivers State Tax Justice and Governance Platform, the States Chambers of Commerce, Small and Medium Enterprise Development Agency of Nigeria (SMEDAN), and other social actors in the campaign that contributed to making the regional seaports more viable by the Federal Government of Nigeria.
- ✓ Interestingly, the Platform anchors the “Deepening Accountability and Strengthening Inclusion” project (DASI tax component) of Stakeholder Democracy Network (SDN) funded by the Foreign and Commonwealth Office (FCDO) in Rivers State, engaging key stakeholders, including submission of an advocacy brief to the Executive Governor of Rivers State and the Executive Chairman of the Rivers State Internal Revenue Service (RIRS). As a result, a major outcome of these engagements was the development, launch and implementation of a more simplified, inclusive and digital-driven tax system using the *5224# USSD Code by the Rivers State Internal Revenue Service (RIRS) to collect taxes. This was one of the platform's key advocacies, contained in the platform's advocacy brief submitted to the Governor and other stakeholders. The launch of the USSD CODE took place on the 12th of September, 2024. This USSD CODE has the potential to drive a tax harmonization framework and bring illegal and multiple taxation to its barest minimum.

STORYTELLING / TESTIMONIALS AND EXPERIENCE SHARING FROM RIVERS STATE TAX JUSTICE AND GOVERNANCE PLATFORM PARTNER ORGANIZATIONS

Association of Mobile Money and Bank Agents in Nigeria (AMMBAN) for POS operators

“For over the years the industry was having some issues as regards to tax payment, we were paying double taxation but through the workshop organized by The Rivers State Tax Justice and Governance Platform, we were able to understand the reason for not paying double taxation it also helped us to engage with the local government authority at Obio Akpor Council Area in Rivers State on revenue collection and were able to negotiate a fair tax rate for our members. I really want to appreciate the leadership of The Rivers State Tax Justice and Governance Platform for their good work in helping us through the activities of the platform”.

Ikechi Samuel

Chairman

AMMBAN

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.

Gender and Development Action (GADA).

“I am a member of the Rivers State Tax Justice and Governance Platform, and through this platform, I have benefited from several capacity-building sessions on taxation. My involvement in the group has strengthened my knowledge of tax policy, tax administration, and citizen engagement and advocacy, while also positioning me to effectively build the capacity of others within my community.

Recently, I facilitated a sensitization session on the New Tax Act, 2025, focusing on two key areas:

“Navigating the New Tax Act: Defining the Individual” and

“The New Tax Act and Its Implications for the Informal Sector.”

This session was organized to ensure that individuals and informal sector actors are better prepared, informed, and empowered to comply with the provisions of the New Tax Act, 2025.

Outputs

- Conducted a sensitization workshop with participants drawn from the informal sector, community groups, and small business owners.
- Delivered simplified presentations on the definitions, obligations, and rights of individuals under the New Tax Act, 2025.
- Provided practical guidance on how informal sector operators can adapt to the new tax system.
- Distributed informational materials summarizing key changes in the New Tax Act, 2025.
- Facilitated an interactive Q&A session to address specific concerns from participants.

Uzoma Kelechi, ACA.

Program Officer

Gender and Development Action (GADA).

**WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC)
AND FUNDING FROM OXFAM IN NIGERIA.**

**LIGHTHOPE CLUSTER TAX FOR SERVICE ADVOCACY ENGAGEMENT UNDER THE POWER OF
VOICES PARTNERSHIP – FAIR for ALL PROJECT, 2023.**

Light Hope Succor Worldwide Initiative

“During the first phase of the Power of Voices Partnership – Fair for All Project in 2023, Light-Hope Succor Worldwide Initiative, as a committed member of the Rivers State Tax Justice and Governance Platform, led a Tax for Service Advocacy engagement with support from OXFAM/CISLAC. The Light Hope Cluster, which included Pius Dukor Foundation, Mr. George of the Chartered Institute of Taxation (CITN), Rivers State, embarked on a journey through Rumuokwuta Market, Elele Market, and Rumuji Market—not just to observe, but to listen and engage with traders in these markets on taxes and what their taxes were used for. What we heard were not just complaints, but stories of endurance. Market women spoke of waking up before dawn, not only to secure their goods for the day, but to search endlessly for clean water. Some walked long distances under the morning cold; others had to spend scarce income buying water just to keep vegetables fresh or wash meat at the abattoir. Their days were shaped by inconvenience, discomfort, and a quiet battle for dignity that most people never see.

These voices—soft, tired, but full of determination—became the heart of our advocacy. When we approached the Community Development Chairman (CDC), who also serves as the market chairman, we carried not just data or demands, but the lived experiences of these women. We told him about the mothers balancing water containers with children strapped to their backs; the elderly traders who spent more on water than they earned on slow business days; the young girls helping their mothers when they should have been in school. Something in these stories touched him. He listened, reflected, and finally aligned with the advocacy ask. In a move that brought relief to many, he revived a long-abandoned water facility and completed another structure that had been left unfinished, restoring hope where it was fading. Today, clean water flows again in Rumuokwuta Market. Women who once struggled now work with dignity, their burdens eased and their livelihoods strengthened. Now, they have improved hygiene, sanitation and water in the market through our tax for service advocacy engagement, which can be replicated across markets in Rivers State. This transformation stands as a powerful reminder that when communities speak—and someone listens—real change becomes possible”.

Evelyn Williams

Executive Director

Light Hope Succor Worldwide Initiative

**WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC)
AND FUNDING FROM OXFAM IN NIGERIA.**

Multiple and Illegal Taxes and Levies Collection halted by Collective Pathways in Peace and Development for Women and Girls Initiative

“Collective Pathways Initiative under the auspices of the Rivers State Tax Justice and Governance Platform led an Intervention to prevent and halt the collection of multiple and illegal taxes and levies by the Rivers State, the Ministry of Physical Planning and Urban Development, from the 6th to – 17th of February 2025.

On the 6th of February 2025, the Ministry of Physical Planning and Urban Development issued a 7-day notice to owners of provision shops along Ore-Ikpo Street, off the Iwofe Road, in Rumuolumeni community of Rivers State. Some of these small business owners who tried to insist that they had already made similar payments to the Obio Akpor Local Government Council were harassed and had some of their goods impounded.

Following our investigation of the incidence and the facts ascertained, copies of the served notices of both the State and Local Government were made and a visit was made to the Director, Rivers State Ministry of Physical Planning and Urban Development on the 17th of February 2025 to further investigate and have a possible dialogue towards preventing further collection of these which have already been paid to the Local Government.

Following several hours of meetings held with the Director, the levies were withdrawn from the affected provision shop owners, and they were prevented from paying multiple and illegal levies to the Rivers State Ministry of Physical Planning and Urban Development.

Rita Kigbara

Executive Director

Collective Pathways in Peace and Development for Women and Girls Initiative

**WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC)
AND FUNDING FROM OXFAM IN NIGERIA.**

**Community Conciliation and Development Initiative (CCADI) Anchor Organization- Rivers
State Tax Justice and Governance Platform**

“In recognition of the leadership and extensive advocacy engagements, that the Rivers State Tax Justice and Governance Platform has brought to bear on the “Tax Movement” in Rivers State, the Platform was invited by the Chartered Institute of Taxation to its Port Harcourt and District Society Conference held in Port Harcourt between the 14th and 15th of October, 2025 – where the platform made a strong argument to end illegal and multiple taxation, including ending practices that violate rights and shrink the civic space, advocating for strengthening collaboration, stakeholders engagement and instituting a grievance redress mechanism at the Rivers State Internal Revenue Service (RIRS). It was also an opportunity to share the experiences of the platform in implementing the Power of Voices Partnership -Fair for All Project with a diverse audience.

For the first time in 5 years, on the 6th of November, 2025, the Rivers State Tax Justice and Governance Platform was able to have access and engage with the Executive Chairman of the Rivers State Internal Revenue Service (RIRS) on a plethora of tax, levies and rates issues that have stifled and undermined socioeconomic growth, particularly of nano, small and micro enterprises in the informal sector in Rivers State. This was made possible through the Platform's high network with the Chartered Institute of Taxation Port Harcourt and District Society (CITN). The highlights were the presentation of research reports on illegal and multiple taxation reports and advocacy campaign materials to the Executive Chairman (RIRS), outlining key recommendations, including alignment of State tax policies and practices with the Nigeria Tax Act, 2025 Reform; strengthening the digitization of tax administration, and the establishment of a Grievance Redress Mechanism (GRM) framework. In his response, the Executive Chairman expressed commitment to collaboration and deepening stakeholders' engagement and tax education. Fundamentally, the visit marked a significant step forward in promoting fair and progressive taxation and civil society and State actors' engagement on tax matters in Rivers State”.

Amaechi Kelechi Justin, PhD.

Executive Director

Community Conciliation and Development Initiative

State Lead, Rivers State Tax Justice and Governance Platform

**WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC)
AND FUNDING FROM OXFAM IN NIGERIA.**

Rivers State Tax Justice and Governance Platform Steering Committee

1. Amaechi Kelechi Justin, PhD
Platform Coordinator
Community Conciliation and Development Initiative (CCADII)
ccadi2014@gmail.com - 08033421399

2. Nancy Iheduru, PhD
Centre for Creative Development Strategies.
ccdsnigeria@gmail.com, nancyiheduru@gmail.com
08066377338

3. Patrick Chiekwe
Foundation for the Conservation of the Earth FOCONE
patrickchiekwe5@gmail.com
patrickchiekwe@yahoo.co.uk
08061162477

4. George Ajumogobia, Ph.D
Chartered institute of taxation

**WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND
FUNDING FROM OXFAM IN NIGERIA.**

Rivers State Tax Justice and Governance Platform Partner Organizations

1. Amaechi Kelechi Justin, PhD
Platform Coordinator
Community Conciliation and Development Initiative (CCADII)
ccadi2014@gmail.com – 08033421399

2. Light Hope Succor Worldwide Initiative
evelighthope@gmail.com, 08032326808

3. Uzoma Kelechi
Gender and Development Action
kelly0232001@yahoo.co.uk. 08039693906

4. Dandyson Dandyson
Centre for Human Rights, Health, Ethnic Harmony and Livelihood
Development. chheld.connect@gmail.com. 08038764778

5. Name: Sylvester Okoduwa
Name of Org: Ofure Centre for Peace and Development
Email Address: ofrecentre444peace@gmail.com
Phone Number 08037803846

**WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY
CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.**

7. Charles Uffort

Entrepreneurship Initiative for African Youth.

platido89@gmail.com

09136605128

8. Rita Kigbara

Collective Pathways in Peace and Development for Women and Girls Initiative

ritakigbara96@gmail.com

08037522831

9. Ikechi Samuel

Association of Mobile Money and Bank Agents in Nigeria (AMMBAN)

ikechisamuel111@gmail.com

09012163019

10. Mercy Eseroghene Elemchukwu-James.

Ese Usamali Foundation for Rural Development

euforde@gmail.com, 08035442279

11. Chidinma Mbaegbu

Collaborative Living and Development Initiative (COLIDEIN)

Email: Colidein.contact@gmail.com, +2348086010400, +2348037098002

12. Richard Nwaigwe, PhD.

Citizens Leadership and Rural Development Initiative

email: Odcitizensleadershipdevelopment@gmail.com

13. Pius Dukor

Pius Dukor Foundation for Community Dev. & Advancement

piusfoundation200@gmail.com

08037089200

14. Ngozie Anyanwu

Ududu Development and Peace Initiative

udepinitiative@gmail.com

15. Patrick Chiekwe

Foundation for the Conservation of the Earth FOCONE

patrickchiekwe5@gmail.com

patrickchiekwe@yahoo.co.uk

08061162477

**WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY
CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.**

16. Sir Barisere Chamberline Friday,
HOPE FOR THE HOMELESS ORPHAN AND ENTREPRENEURIAL INITIATIVES,
bachamfri34@gmail.com, 08099861182/08029055394

17. Philip Kalio, Ph.D.
Support Initiative for Sustainable Development (SISDEV).
sisdevngo2003@gmail.com, philipofmacidonia@gmail.com.
0803309631

18. George Ajumogobia
Chartered institute of taxation Ph.D.
ajumosgeorge@gmail.com 08035506933

19. Mr. Bagbi Kponatua
JAMESSIRA Centre for Development
jamesirango.com
08036744044

20. Omorodion Rhoda
Care and Development Centre
vcareniggo@yahoo.com 08032650025

21. Chief Emem Okon, PhD.
Kebetkache Women Development and Resource Centre
info@kebetkachewomencentre
08037996361

WITH SUPPORT FROM CIVIL SOCIETY LEGISLATIVE ADVOCACY CENTER (CISLAC) AND FUNDING FROM OXFAM IN NIGERIA.



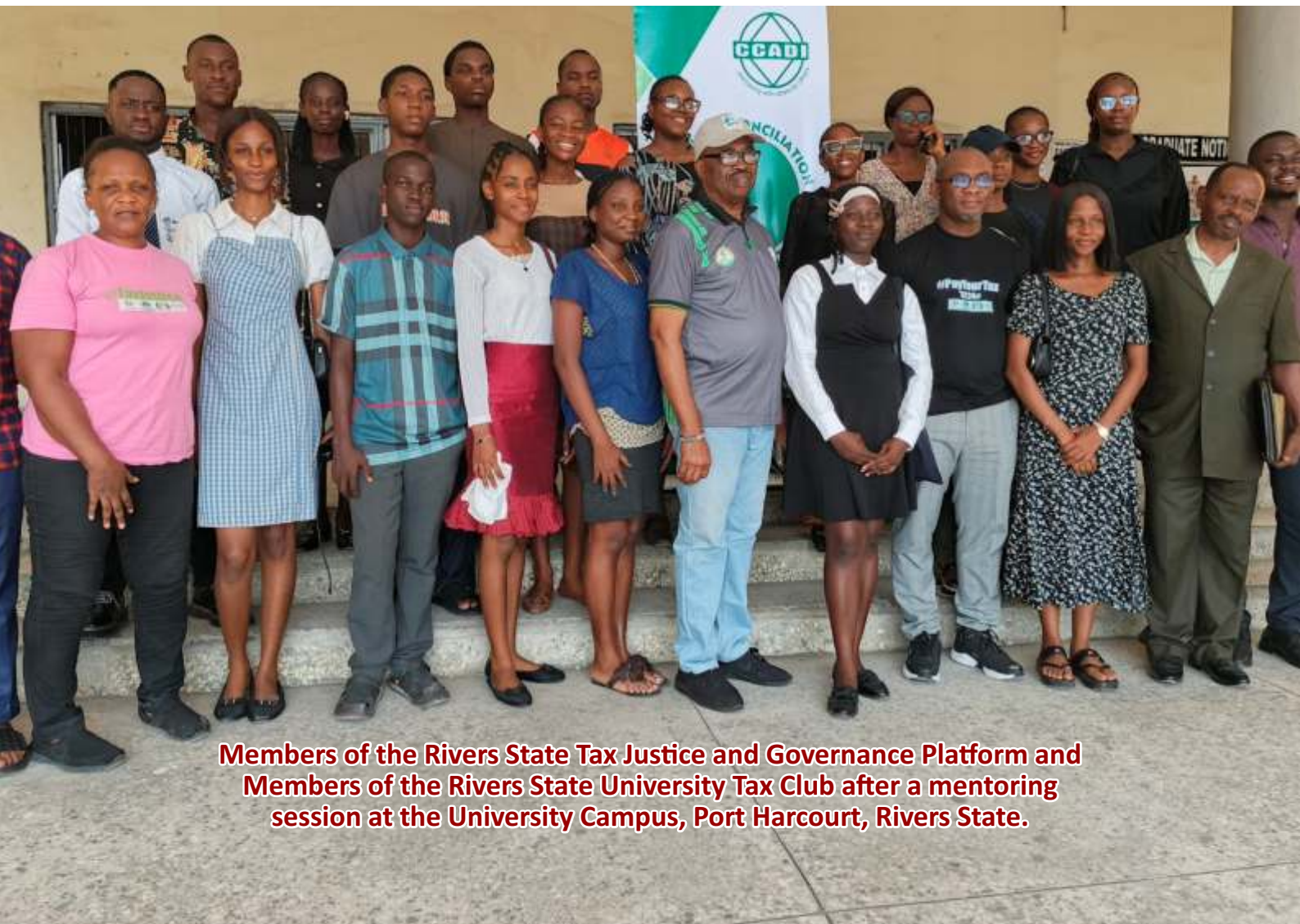
Fig 1: A session of the provision shops



Fig 2: Local Government Demand notice



Fig 3: Rivers State Government, Ministry of Physical Planning and Urban Development Demand notice



Members of the Rivers State Tax Justice and Governance Platform and Members of the Rivers State University Tax Club after a mentoring session at the University Campus, Port Harcourt, Rivers State.



Members of the Rivers State Tax Justice and Governance Platform and Members of the University of Port Harcourt Tax Club after a mentoring session at the University Campus, Port Harcourt, Rivers State.



Members of the National Association of Nigeria Traders (NANTS) after a capacity building Write-shop on strategic advocacy in Port Harcourt, Rivers State.



Members of Rivers State Tax Justice and Governance Platform at a Peer-review/Learning session



Members of Rivers State Tax Justice and Governance Platform at a Peer-review/Learning session



Members of the Rivers State Tax Justice and Governance Platform and diverse social actors at the first Tax Walkathon to raise awareness in recent times.



Members of the Rivers State Tax Justice and Governance Platform and diverse social actors at the first Tax Walkathon to raise awareness in recent times.

Community Conciliation and Development Initiative anchors the secretariat of the Rivers State Tax Justice and Governance Platform and is a member of the Steering Committee at the State level. Community Conciliation and Development Initiative provides leadership in the form of coordinating the Platforms' advocacy engagements on fiscal, tax and trade issues in Rivers State, including liaison with the National secretariat on subnational, national and international campaigns. We also share information related to the work of the Platform among members and promote collaboration with other social actors within and outside the tax ecosystem. Pertinently, it is also a platform for capacity building, improving skills and knowledge on tax-related matters and intervening directly when necessary. Community Conciliation and Development Initiative (CCADI) is pioneering the tax movement in the Niger Delta region of Nigeria, engaging in evidence and rights-based advocacy, particularly as it concerns girls and women in the informal sector of the economy.

Rivers State Tax Justice and Governance Platform

c/o Community Conciliation and Development Initiative (CCADI)

#41 Railway Close, BHD NITEL – Garrison Bus Stop, D/Line, Port Harcourt,
Rivers State, Nigeria

ccadi2014@gmail.com, +2348033421399, +2349066987336

