



MIYETTI QUARTERLY LAW REVIEW

CALL FOR SUBMISSIONS

BUSINESS AND TAXATION

Deadline – 30th January 2018

The *Miyetti Quarterly Law Review*, published by Miyetti Research and Publications, is a peer reviewed Journal with the aim of advancing theoretical and practical insights into legal issues arising from Nigerian Law, thereby making original contributions to legal knowledge. The articles are tailored to the Nigerian legal system with inter-disciplinary law practices in focus. It also seeks to publish articles that address comparative perspective in other jurisdictions with concomitant relevance for legal education in Nigeria. We are pleased to present a call for submission, inviting articles focused on the theme *Business and Taxation*.

It is axiomatic that the conduct of business in a peaceful environment, devoid of gridlocks and impediments, is a desideratum. In contemporary times, business invariably, also touches on aspects of taxation and revenue. Issues of Transparency and Efficiency, Investment, tax collection, value Added tax, tax avoidance, tax evasion, punishment of defaulters, are issues that dominate discussions. This has impacted on the adequacy of the legal regime(s) and issues of enforcement. In an economy, under pressure from low crude oil sales, issues diversification and internally geared revenues mostly, taxation of benefits, conspicuously dominate discourse.

Aware of these humongous challenges for the government and the role of law in all these, the Editorial Board of Miyetti Quarterly Law Review, composed of seasoned and astute legal practitioners, distinguished Senior Advocates of Nigeria and accomplished Professors of Law,

invites articles for publication on these cutting-edge issues, which include, but are not limited to, the following:

- * Current Issues, Problems and Solutions in Taxation in Nigeria.
- * Doing Business, Reforms, Promotion, Transparency and Efficiency in the Business Environment.
- * Assessment of Voluntary Assets and Income Declaration Scheme, 2017.
- * Taxation of Income from Business and Investment.
- * General Business and Taxation.
- * Tax Evasion and Avoid Cycle.
- * Tax Assessment and the Statute of Limitation.
- * An Evaluation of Compulsory Tax Identification Number.
- * Reforming Corporate Taxation.
- * Tax System in Nigeria: Issues and Challenges.
- * Taxation of Religious Bodies.
- * Group Taxation and Re-organization.

The *Miyetti Quarterly Law Review* hereby invites contributions on legal issues arising from the above themes, which are nevertheless not exhaustive. Articles should be sent as a word document to editor@miyettiquarterlylawreview.com on or before *30th January 2018*.

Contributors should ensure that their articles are well edited in clear language and must conform to the submission guidelines. Only **well edited** articles conforming to the **guidelines** attached will be considered for peer review.

*Please note that every article submitted to Miyetti Research and Publications will be put through a **PLAGIARISM** check.*