



## **Full Length Research Article**

### **PUSH-DEVELOPMENT TERMS ON TAX EQUATIONS AS 2<sup>ND</sup> TIER GOVERNMENT INDUSTRY EXPLORATORY PARTNER**

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#### **ABSTRACT**

This paper seeks to connect fundamental development issues of freedom, agriculture, market, industry and taxation at competitive market outlook on a desk platform of positive projects and provisional government partnership. The suggested concept is of state as a second tier government industry case. The issues connected are suggested as a pull up to contested local works challenges (agro), giving the ground its place as active-positive-strengths for jobs development. Hence, the second-tier houses duties that may not be time-management convenient for a local government idea but necessary for what can be called its overall survival. The push character, well controlled and managed on stabilization, distributes the difference necessary for central business districts without necessarily forcing repeated changes on already existing urbanization. Hence, the works capabilities appreciate ahead of evolving governmental points of sustainable strength and ahead of development on a drift (development on a drift meaning running into minds' loss or energy lessening). The suggested government as exploratory becomes essentially part of the fundamentals, functioning with an intrinsic and less of being 'at transit and oblivious of trade' people.

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#### **INTRODUCTION**

The state as a challenge to keep works is as the challenge of an explorer. 'The person who can give us hope is the one who knows the human condition and can encourage us to face the realities of life' so said John Edward in an insider's account of his political pursuit, writing from a sermon by his father. He said also that life inevitably brings change, loss and trauma to every-one. Growing up requires us to accept that people are deeply flawed and sometimes one just recovers his equilibrium in persevering time (Young, 2010). In the stories, he was gifted, charismatic and mesmerizing. He knew what was right though had been blind to his own flaws. He nevertheless wrote the stunning bestseller book to end years of gossip and lies about 'himself' and to make money to support his family at a time no other job was available to him. Edwards was a high-profile politician with a big grassroots following because he had a great smile and was willing to pose for the political equivalent of a cheesecake photograph. The role of an intrinsic player (Suburbanization Case for Engineeringship as 1st Tier Government Industry Intrinsic Partner, 2016) as locals content

in the activities of government balances issues of child as design, which nobody actually is. It more or less seems child as design meant the development of design. The new arrivals belong to the explorer, whereas the challenges and conflict of heritage is the intrinsic partner's battle, which is a double weight unlike the single weight borne by the explorer who is much as a visitor-sightseeing.

#### **Background**

Facts and values do conflict, and it is noteworthy that all theories and concepts are contestable. The controversial thesis must intrinsically be able to address not merely the controversial character of political concepts but how and why we can prefer some definitions in relation to others. Such is the argument on issues as contestable norms, measurable arguments and of common talk. The point is that we are abstracting all the time. All theory by definition involves abstraction (Hoffman *et al.*, 2006). Hoffman on contested freedom indices is summarized thus:

- **Democracy?** Benchmark allowing the crowd learn from actors or be entertained.
- **Citizenship?** The art of soothing roving as an assistance to grant concept.

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- **Justice?** Life stages graded transition grants and moral-clothed transition efforts to belong to the 'news'.
- **Difference?** Zero identity and asserting lifestyles, i.e. sound limited self-enforcement.
- **Human Rights?** Detest issues attached to difference.
- **Civil Disobedience?** Periodic failures and strategist's slack options.
- **Terrorism?** The art of soothing roving, difference and human rights.
- **Victimhood?** Paternal-gap societal distress vexed on paternalism heritage Freedom forms one of the foremost topics on the need of existence of government. The next is provisions.

### Agriculture as typical industry for intrinsic case

The basic challenges of the intrinsic partnership as a host are to balance the explorer's offers with its own local challenges such as of agriculture. For this the flow of agro challenges are thus (Livingstone *et al.*, 1987):

- The supply of agricultural products is more directly affected by natural factors such as the weather, disease, or pests than of industrial products.
- There is a divergence between planned and actual output in agro-works, unlike in industry-products where these are relatively predictable (especially with mechanization). The divergence gives an effect of shift in the short-run supply. The position of the curve depends on how good (or bad) the harvest is and the double effort to equate harvest volume and price challenges.
- The shift options are limited by cropping time and a fixed equality (gestation) value to the equation point. Hence high prices are likely to persist in the short –run before additional supply can be made available.
- High prices (and price draught times) effect can naturally be cushioned in multiple harvest time agro-production.
- In controlled and strategic process cases, the amount harvested is determined by the decision to plant.
- In such case the inelasticity is a function of time allowed for adjustment in the amount supplied and gestation period for the additional output to be forthcoming.
- Designing mechanized state agro-system as an industrial system gives increased output in the short-run as a matter of hiring additional labour and raw materials, removing the system from over-limiting nature of agro-production processes. Holding these at a strategic dimension gives the activity pattern network tables as contained in the appendix.

### Market as explorers batonbridge

By studying the nature of previous market turning points, it is possible to develop some characteristics that can help to identify market tops and bottoms (Pring, 2002). The art of technical analysis, for it is an art, is to identify a trend reversal at a relatively early stage and ride on that trend until the weight of the evidence shows or proves that the trend has reversed. A trend is a time measurement of the direction in price levels covering different time spans.

A typical bar of a work system can be understood by project and admin management. A typical project management work process group includes (PMBOK, 2012): The knowledge area covering the admin management areas: project integration management, scope, time, cost, quality, human resources, communication, risk, procurement, stakeholder, and configuration. Other inclusives are desk research, market, Health-Safety-Environment and documentation. The real-time work skill areas cover the works management, machinemanship, foremanship, craftsmanship, portership, equipment grades and general labour (All these are of Intrinsic Baton). Project initiating, planning, executing, monitoring & controlling and closing process groups cover the Explorer Value. Aside these highlighted, the capacity to extract revenue (tax) is a challenge to address. It had been a state-limiting factor resting on problems of transport and communication, leaving rural communities cut off from competitive governance. From the fundamental principles of Nigerian tax of (Ojo, 2009); strategic objectives of taxation can be grouped into activity processes and duties. The stated tax sets can be summarized under withholding tax (for intrinsic partners) and provided tax (for exploratory partners).

## MATERIALS AND METHODS

### Industry Layout

The intrinsic partnership here represents industrial cases titled government admin industry. The unique political balance industry is the explorer partnership of the same industry. The two are much in the same industrial function as balances, across associated others, broadly grouped as works, market, cross-connecting (such as banks but not limited to it), response-automating (such as Security and Military Police, Health and Safety, Software Development, etc.) and the larger sphere of emergent economics industries. All these are illustrated as an idealized set of industries systematic in appendix Figure 1.

### Layout Balance

The layout balance for the agro-works industry as  $\boxed{1} - \boxed{2} - \boxed{3}$  steps (as illustrated in appendix Figure 1) that harnesses its processes (with roles across the cross-connecting industries and responding & automating industries) requires an agro-project network structure (see appendix and Tables 1, 2). With agriculture as case works industry, in addition to choice network; two sets of follow up planting decisions are allowed:

- Boom Cushion Decisions: Quantities Specific
- At High: Short State Market Price
- At Low: Long State Market Price
- Control Options: Harvesting Trend Analysis
- Price Decision: Specific Political
- Shortest Run on Case Network
- Longest Route on Case Network
- Objective adjustments: At Node or On Arrow

### Baton Bridge

To develop the intrinsic and exploratory admin roles as a partnership on the case industry, the government determines

the partnership roles as based on P3 concept (Public Private Partnership and Concessions as Panacea to Funding and Maintenance Challenges of Nigerian Roads, 2015) (shown in appendix Figure 2 for time network case) as a tax nucleus thus:

Active Government Industry Offer = 1 - Active Tax Ratio  
3.1

$$\text{Tax Ratio} = \frac{[1]}{[2]}$$

$$= \frac{\text{Unit Time Cost (of Tax Preparation + Redelivery + Remittance + Security Services + Control HSE)}}{\text{Specific Unit Time of Intrinsic Wage or Exploratory Transient EMPER}} \quad 3.2$$

Taking preferred base-value = [1], the recommended lead = [2] is given by:

$$[2] = \left( \frac{\text{Specific Unit Time of Intrinsic Wage or Exploratory Transient EMPER} \times [1]}{\text{Unit Time Cost (of Tax Preparation + Redelivery + Remittance + Security Services + Control HSE)}} \right) \quad 3.3$$

Let P-set = Partnership set.

Operational Intrinsic P-set =  $2 \times \text{Offer} \times \text{Unit Wage} \times \text{Time Variable}$  3.4

Where [1] =  $2 \times \text{Offer} \times \text{Unit Wage}$  and

Taking an active Tax Ratio = Public-Private Ratio at short term offering (such as government risk) or long term offering (such as private lead/risk), for planning, where Emergent Market Project Equivalent Rectangle = EMPER;

Operational                      Exploratory                      P-set                      =  
 $\text{Offer} \times \text{Transient EMPER Unit} \times \text{Time Variable}$                       3.5

Where [E] =  $\text{Offer} \times \text{Transient EMPER Unit}$

### Trend Market Equalizing

The trend market can be computed on a reversal of the basic partnership equations at day time duration or the same basic equations giving market ratios as shown in appendix figures 3.3 and 3.4. Various markets' trends are strategized to achieve or equalize the challenges typical of their specific industry or market case. Three primary shapes (shown in ant lines on appendix Figures 5) are convertible to the rectangular equivalents for equivalent intrinsic partnership.

### Baton Bridge and Operational Licenses

The combined provisional and projects connect at the operational values from the intrinsic baton to the explorer value as in tables 3.3-3.5, given affixed bulk Population Suburban-Value = [PSV] as Group Objective and  $x_i$  as Time Variable.

### Conclusion

The development of designing as a direct part of governance is the described concept of government industry. It requires five core human development indices covering three of public private partnership, market tandem and potential difference

tandem basically. This gives a good taxation primary account covering responsibilities of the independent characteristic groups (intrinsic and exploratory) as balancing their sides of a mutually industry. The next two, characteristic taxation and penalties on freedom are recommended. The basis for taxation as the principal part of government in the industrial layout is integrated on the duties required for tax assessment and governance valuation.

### Recommendation

The following is defined tax process time duties such as (Ojo, 2009):

**Time for Filing:** A period tending to a maximum within which returns record are submitted to the tax agency for required assessment registration.

Assessment Registration Options for the governmental and nucleus time duties:

- **Annual Returns:** Filed basic business annual return
- **Short Term Return:** Filed return at less than a year on intrinsic projects and programmes.
- **Long Term Return:** Filed return of over a year on exploratory programmes and projects.

### Registration and TIN:

Documentation, Issuance of Assessment Certificate and Tax Identification Number (TIN).

### Time to Obtain the Return:

Lag time to obtain demand notice on the Registration and TIN.

### Respond to Assessment Time:

Lead time given to respond to demand notice on ticket.

### E-Ticket:

Approved permit to pay approved tax to approved collection banks or government agency – specific tax remitting time.

### Certificate Processing:

Time lag to confirm payment and remittance records

### Certificate Approvals and Issuance:

Lead time to receive Tax Clearance Certificate

### Taxation as the primary account is as follows

### Withholding & Tax Management

These are source deduction taxes typical of the intrinsic partner status, deductible at source on participatory rules, grouped under:

## Basic

- Tax Source Issue: Tax assessment based on invoices and suburban stabilization indices.
- Tax Source Neglect: Mal-enrolment Tax Source Issue.
- Fraud or Wilful Default: Penalty on Tax Source Issue
- STRETCH ON BASIC
- Back Duty Auditing: Re-assessment of tax claims and purposes for aligning re-claims.
- Waiver or Refund: Repeal-able to back duty auditing
- Error or Mistake Claim: Notice to back duty auditing
- Power of Distrain: Respond to Assessment Time defaulting
- Search and Seizure: Force account of default in tax suspicions
- Tax Avoidance and Evasion: Tax inspector-ship, management and re-efficiency

## Provisions & Projects Tax or Duty

These are taxes on provisions set-up as automated tax evaluation typical of the exploratory partnership.

## Transactions

- Value Added Tax: Tax on enhancing product characteristic business deals
- Stamp Duties: Tax on document and document assignment
- Basis Period Tax: Return period basis for tax liability computation
- Profit Tax: Contract/Concession based tax
- Persons and Units
- Non Resident Tax: Taxation on preferred concepts of residency based on tax liability
- Capital Allowance Tax: Nucleus tax on capital equipment acquisition for trade or business purposes
- Capital Gains Taxes: Divestiture tax based on actual year basis
- Loss Relief Taxes: Short term business crisis taxing to mitigate and maintain its ability to hold its assessable profit.

## Personal Income Tax (Tax on income earned)

- Employee Tax: Tax on employee at actual year basis
- Sole Trade Tax: Tax on sole trader on preceding year basis
- Partnership Assessment Tax: Personal income of specified partner based on combined gross income

## Property and patency duties

- Estates, Trusts and Settlements Landed Duties: Transferred properties Duty
- Duties on Business Companies, Language Centres, Mosques, Medical Practices, and Congregations as Fraternity Types: Professional inputs company duty on preceding year basis
- Special Businesses Duties: Businesses on specific rules duty based on preceding year basis
- Pioneer Legislation, Churches, Copyright and Grant Duties: Emergent industry duty based on pioneering status, grants and/or simply on employee tax.

## Freedom

At the core of freedom is the idea of choice: what do we want? This can then be subjected to project cases described as follows:

- Paternalism Indignity: ‘Intrinsic partner’ projects
- Common Negligence: ‘Social inadequacy’ individualistic projects
- Offence Tradition: ‘General negligence’ projects
- Consent License: Claims on ‘license to be innocent’ projects
- Delinquent-kind Charter: ‘Negligence typical of the delinquent’ projects
- Embraced Victimhood: ‘Embraced parental disgrace’ projects
- Ban Paradox: ‘Typical Children’ projects
- Exploratory Gap: ‘Roving Charter’ projects
- Security Gap: ‘Judicial-kind projects’ drills
- Ultimate Case: Design of valuable new economics projects
- Emergent Negligence: Repower projects, due to prolonged negligence on valuable use of time

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**Appendices**

**Tables and Figures**

The following tables 3.1 and 3.2 are the network-strategies forming complimentary roles for the operational projects (covering time, cost and quantity). The objective rests on ‘activity at tag’ as network and ‘duty cruise’ as objectives or vis-a-vis for any choice of variable such as the following (Network Analyses Specific Works Determinant):

- Time Network
- Cost Network
- Quantity Network

**Table 1. Basic Agro Network Structure**

S/N	Activity at Tag (Node-Kind Network)	Activity Description	Activity Immediately Following
1	A	Start	B
2	B	Cultivation	C
3	C	Gestation	D, E
4	D	Good State Process	F
5	E	Bad State Process	D, G
6	F	Planned Output	E, H, I
7	G	Actual Output	J, K
8	H	Value Mgt at Planned	L
9	I	Volume Mgt at Planned	L
10	J	Value Mgt at Actual	L
11	K	Volume Mgt at Actual	L
12	L	Supply Instructions	M
13	M	End	-

**Table 2. Complimentary agro-network structure**

S/N	Duty Cruise (Arrow-Kind Network)	Activity Description	Activity Immediately Following
1	A	A-B	B
2	B	B-C	C, D
3	C	C-D	F
4	D	C-E	E, H
5	E	E-D	F
6	F	D-F	G, I, J
7	G	F-E	H
8	H	E-G	K, L
9	I	F-H	M
10	J	F-I	N
11	K	G-J	O
12	L	G-K	P
13	M	H-L	Q
14	N	I-L	Q
15	O	J-L	Q
16	P	K-L	Q
17	Q	L-M	-

Other tables included are as follows:

**Table 3. Intrinsic baton**

contestable norms	measurable arguments	common talk
Knowledge Areas	Inclusive Intermediaries	Real-time Work

**Table 4. Explorer Value**

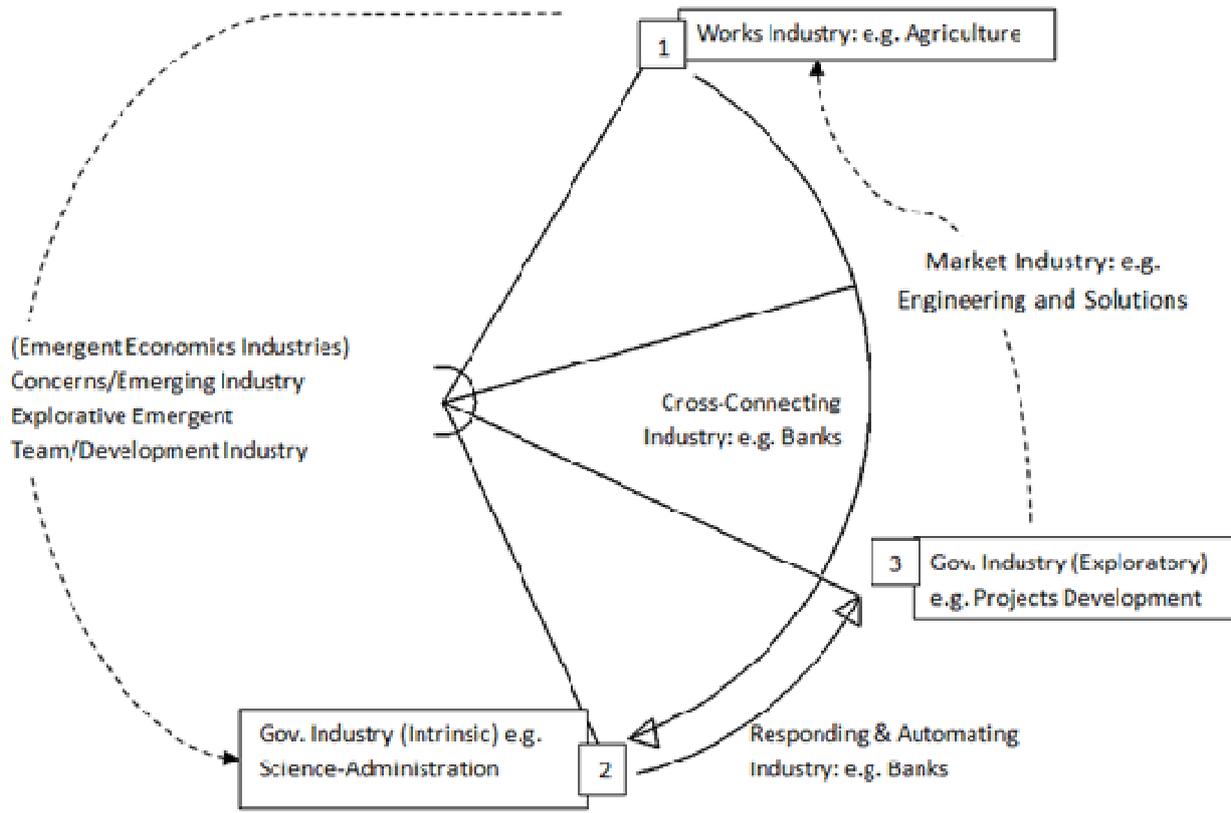
Presentations	Fabrication & Planning	Construction & Designs	Works, Supervision & Controlling	Works Close Out & Documentation
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**Table 5. Operational layout**

	Industry Est. Set	INTRINSIC BATON		EXPLORER VALUE		At Set Est. Maxima or Minima
		$[PSV] \times x_2$	$[PSV] \times x_2$	$[PSV] \times x_2$	$[PSV] \times x_4$	
B	1	$[I]_{21} \times x_2$	$[I]_{22} \times x_2$	$[E]_{21} \times x_2$	$[E]_{42} \times x_4$	$M_1$
A	2	$[I]_{12} \times x_2$	$[I]_{22} \times x_2$	$[E]_{22} \times x_2$	$[E]_{42} \times x_4$	$M_2$
SI	3	$[I]_{12} \times x_2$	$[I]_{22} \times x_2$	$[E]_{22} \times x_2$	$[E]_{42} \times x_4$	$M_2$
S	4	$[I]_{24} \times x_2$	$[I]_{24} \times x_2$	$[E]_{24} \times x_2$	$[E]_{44} \times x_4$	$M_4$
	5	$[I]_{15} \times x_2$	$[I]_{22} \times x_2$	$[E]_{22} \times x_2$	$[E]_{42} \times x_4$	$M_5$

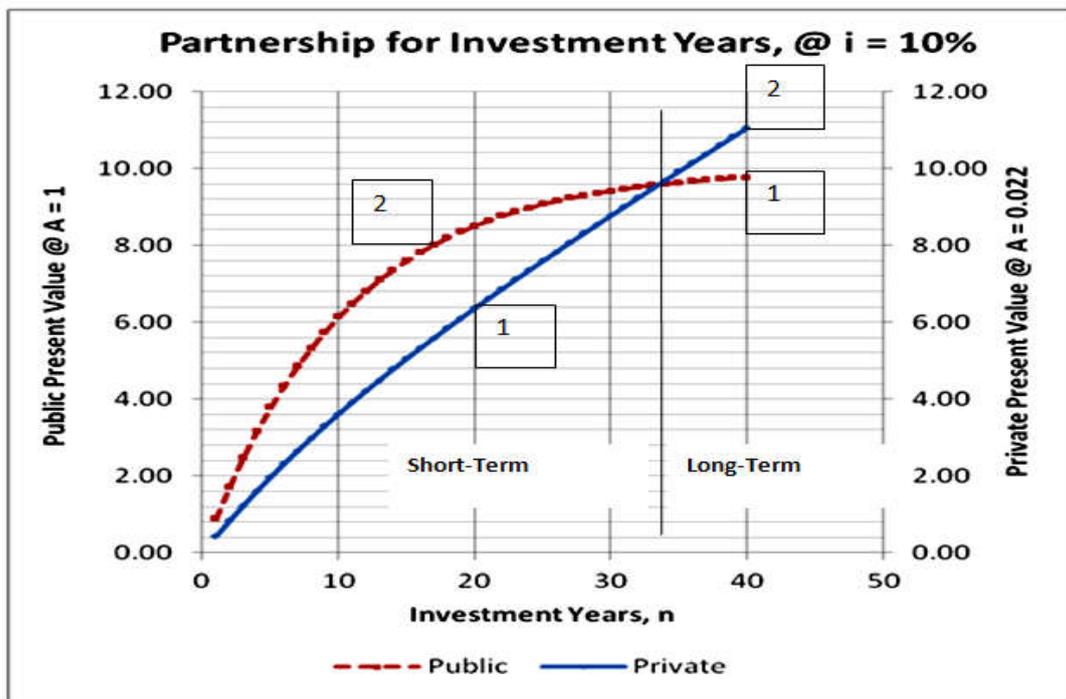
Zeros Level on Project Planning & Preparation

The following figures are referenced in the main text



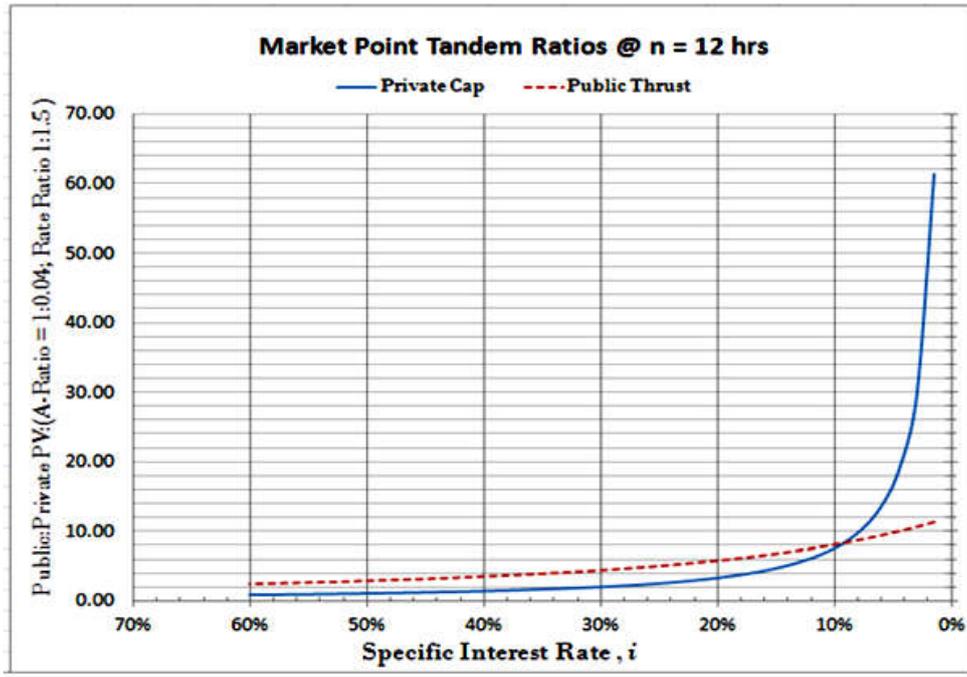
Source: Author

Figure 1. Sketch of an idealized set of industries systematic



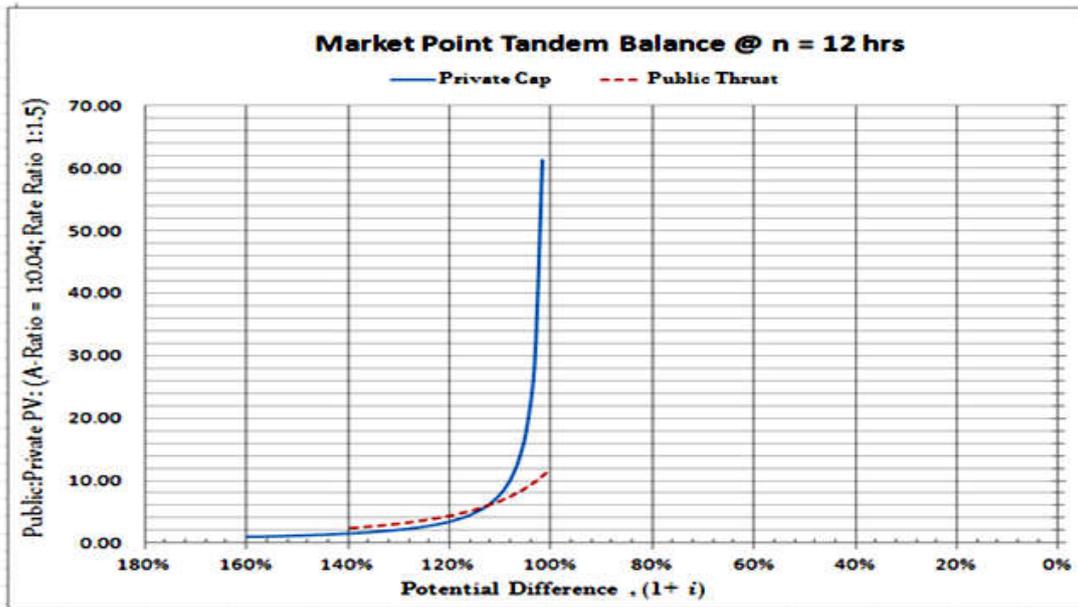
Source: Author on (Public Private Partnership and Concessions as Panacea to Funding and Maintenance Challenges of Nigerian Roads, 2015)

Figure 2. Public Private Partnership



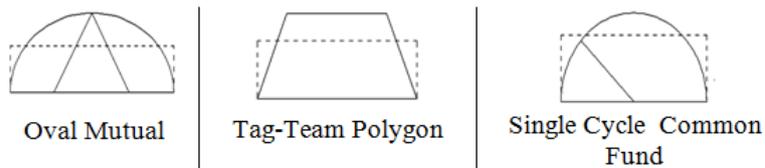
Source: Author

Figure 3. Market pegs of size (@ a-ratio) and day cycle (@ rate ratio)



Source: Author

Figure 4. Explorer-intrinsic partnership potential difference (of 20%)



Source: Author

Figure 5. Market funding strategy

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