



An Effective Tax Administration Management System As A Catalyst For Increase In Revenue Generation.

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ABSTRACT

This research paper is presented to address human resilience in sustaining millennium development goal in the present dispensation of Economic uncertainty. While institutional performance is the foundation of state capacity to function and fulfill its obligations towards its citizens, it is not a enough condition for a country that need to respond to shocks and deal with a changing environment characterized by SWOT. Building resilience also requires institutions that are stable, yet adaptable. Good and effective Tax Administration Management system is an indispensable condition for economic as well as social and environmentally sustainable development. At the same time, good and effective tax Administration system is an expression of value-based policies for public financial Management that not only promotes development, but also geared towards purely efficiency related aspects of sustainability, realizing human rights, democratic Legitimacy, transparency and participation. This is particularly relevant for the new global framework that supersedes the millennium development goal in the post 2024 period. A transparent, legitimate and development oriented effective Tax Administration Management system is the key to sustaining development success in Nigeria.

Key Words: *Effective; Tax Administration; Management System; catalyst for Revenue increase.*

I. INTRODUCTION

If government services are to be provided, people must pay for them. The primary source of government revenue is taxes. In addition to imposing taxes, governments obtain revenue by charging user fees, these are fees levied on consumers of government provided services. The tuition and other fees charged by public Universities and Colleges are user fees, as are entrance or post University/Tertiary Examination fees and national parks fees. Government agencies also obtain

revenues by selling assets or by holding bonds, on which they earn interest,

When talking about public financial Management, Nigeria should take an integrated, value – based approach to good governance in public finance. This approach should take account of three dimensions and their mutual interaction which are: (1) Principles of good governance – normative dimension (2) Legal framework, structures and political interest (3) Technical processes of public financial management. Public financial Management decision and systems radiates on the principles of taxation which results in the effective Tax Administration. These decision and the systems has to be looked out in a wider context of governance, the position played by the state and the National economy as a whole. Especially, decisions on public expenditure need to consider holistically the public finances, ranging from taxes and other sources of revenues required to fulfill the obligations and priorities of government.

This depends again to a very large extent the nation's international relationship at any point in time coupled with the economic policies adopted by the government. The importance of the various sources of revenues varies. For instance, Nigeria has a mixed economy, in most cases, government is involved in commercial activities alongside the private sector of the economy. In socially oriented economy policies, government undertakes verse commercial investments. With capitalist oriented economy policies, government leaves most of the commercial investments in the hands of the private sector.

However taxation may not be the most important source of revenue to the government, considering the enormity of task it performs, but it should be said that taxation is the most important source of revenue to the government from the point of view of certainty, and consistency of taxation.

You can therefore deduce from the following analogy that taxation is the most important sources of revenue to the government. This is made possible because of the inherent power of government to impose taxes. The government is



assured at all time of its revenue, no matter the circumstance. Hence government must create a synergy and strategy to ensure an enduring and sustainable effective tax administration in the public financial management decision and systems.

The principles behind Taxation are that anything can be taxed, but what should be taxed? This research study is to guide us in choosing a system of taxes. Jean Baptiste Colbert, a Minister of finance in the seventeenth century in France is generally credited with one of the most famous principles of taxation. In his words “The art of taxation consists in so plucking the goose as to obtain the largest possible amount of feathers with the smallest possible amount of hissing”.

Without a prior assessment of financial resources available to government, sound decision on public expenditure obviously cannot be made, any more than a family can decide what to buy and when if it doesn't have reliable information on the income it can expect. The availability of resources in term is a function of the tax and revenue policy as well as the effectiveness of the administration of the tax system. There is a fundamental difference between the policy choice of revenue and the implementation decision on how to administer that policy. But in practice, the policy and the implementation aspects are related, since the choice of taxes is partly influenced by the ease with which different taxes can be collected which in turn depends on the particular characteristics of the Country concerned.

Those Economists, who do not typically deal with geese, cite two criteria for designing a tax system. The first is based on the ability of people to

pay taxes and the particular government services which are discussed hereunder:

i **Regressive Tax**

A regressive tax is one that takes a higher percentage of income as income falls. Taxes on cigarettes, for example, are regressive. Cigarettes are an inferior good-: their consumption falls as incomes rise. Thus, people with lower income spend more on cigarettes than do people with higher incomes. The cigarette taxes paid by low-income people represent a larger share of their income than do the cigarette taxes paid by high –income people and are thus regressive.

ii **Proportional Tax**

A proportional tax is one that takes a fixed percentage of income. Total taxes rise as income rises, but taxes are equal to the same percentage no matter what the level of income. Some people argue that the U.S income tax system should be changed into a flat tax system, a tax that would take the same percentage of income from all taxpayer. Such a tax would be a proportional tax.

iii **A progressive tax**

A progressive tax is one that taken a higher percentage when income rises. The federal income tax is an example of a progressive tax “Federal Income Tax Brackets, 2007” shows federal income tax rates for various brackets of income for a family of four in 2007. Such a family paid no income tax at all, its income fell below \$24,300. At higher income levels, families faced a higher percentage tax rate. Any income over \$374,000, for example, was taxed at a rate of point during the U.S. presidential election of 2008.

Table 15.1 Federal Income Tax Brackets, 2007 in the United State:

2007 adjusted gross income (family of four)	Personal income tax rate applied to bracket
\$ Less than 24,300	Zero (family may receive earned income credit)
\$ 24,300 – 88,000	15%
\$ 88,000 – 152,800	25%
\$ 152,800 – 220,150	28%
\$ 220,150 – 374,000	33%
\$ Greater than 374,000	35%

Sources:1. Retrieved from “[https://en.wikibooks.org/w/index.php?title=principles of Economics/Taxation&old id = 3377253](https://en.wikibooks.org/w/index.php?title=principles_of_Economics/Taxation&old_id=3377253)”



2. Taxation & Tax management in Nigeria “Ostia Aguolu” 2004 revised Edition.

The Federal income tax is progressive. The percentage tax rate rises as adjusted gross income rises.

While a pure flat tax would be proportional, most proposals for such a tax would exempt some income from taxation. Supposing that households paid a “flat tax of 20% on all income over \$40,000 per year. This tax would be progressive. A household with an income of \$25,000 per year would pay no tax. One with an income of \$50,000 per year would pay a tax of \$2,000 (2 times \$10,000), or 4% of its income. A household with an income of \$100,000 per year would pay a tax of \$12,000 (2 times \$60,000) per year, or 12% of its income. A flat tax with an income exemption would thus be a progressive tax.

Benefits Received

An alternative criterion for establishing a tax structure is the benefits – received principle, which holds that a tax should be based on the benefits received from the government services funded by the tax,

Local governments rely heavily on taxes on property, in large part because the benefit of many local services, including schools, streets and the provision of drainage for wastewater, are reflected in higher property values. Supposing that public schools in a particular area are especially good. People are willing to pay more for houses served by those schools, so property values are higher; property owners benefit from better schools. The greater their benefit, the greater the property tax they pay. The property tax can thus be viewed as a tax on benefit received from some local services.

1. ESSENTIALS OF A GOOD TAX SYSTEM

Adams Smith in his book. The Wealth of Nations outlined the following as being essential for a good and equitable tax system.

Universality:

The liability for tax should be all embracing i.e., all individuals, without exceptions, should be liable to tax. It follows then that the tax liability of every individual is determined by the ability of the individual to pay.

Certainty:

The amount of the tax liability of the individual must be determined with certainty as well as the time of payment. This means that there must be a

definite method of determining the amount of tax payable by each individual. If there is any ambiguity in the amount of tax the individual shall pay, there must be well-defined options; otherwise the tax system is inequitable.

Economy:

The system of collection must be economical, i.e., the amount of tax actually collected must justify the effort and resources expended in the collection. It follows then that if the amount of tax collected does not match the effort for collection, then the tax should be scrapped. Furthermore, tax revenue must be judiciously applied to the benefit of the taxpayer. Otherwise the tax will not satisfy the principle of economy and hence it is inequitable.

1.2 TAXE EFFECTS

Depending on the nature of tax, taxation may have either a negative or positive effect on the individual and the society. It may be an incentive or disincentive to work or save, depending on whether the tax is direct or indirect. With a high marginal rate of tax, in excess of 50%, tax will be a disincentive to work; while a low marginal rate of tax will be an incentive to work. Hence when an individual realizes that more than 50k of every additional N1.00 he earns will go for taxation, then he does not have any further to work harder. The Value Added Tax is an incentive to save, while the tax levied on interest earned on bank deposits is a disincentive to save. Taxation may lead to distortions in the consumption pattern of the society especially if it is indirect tax. For instance, high import duty imposed on certain classes of goods will lead to a shift away from the consumption of such goods with low import duty.

2.1 CONCEPTUAL FRAMEWORK OF TAX ADMINISTRATION MANAGEMENT IN NIGERIA

The history of direct taxation in Nigeria dates back to 1904 when the system of personal tax was introduced in Northern Nigeria by Lord Lugard. The Native Revenue Ordinance was introduced in 1917 also in Northern Nigeria and extended to the East in 1928. The three regions of Nigeria were previously constituted had various legislations for direct and indirect personal taxes prior to independence in 1960.

It was not until 1961 that a uniform Tax Law came into force for the whole Federation known as the Income Tax Management Act (ITMA) of 1961. This



was based on the recommendations of the Riesen Fiscal Commission of 1958 which was embodied in the Nigeria (constitution) order in Council 1960. The ITMA has been effectively repealed and replaced by the Personal income Tax Act, generally referred to as Decree NO.104 of 1993. The Personal Income Tax Act NO, 104 (PITA) regulates Personal Income Taxation in Nigeria.

2.2 OBJECTIVES OF THE PITA:

The main objectives of the PITA are:

- The regulation of the imposition of personal tax throughout the Federation so that internal double taxation of income by the Federal and State Government will be avoided
- The determination of the Tax Authority and other technical issues arising from personal taxation in which the interest of these government might otherwise be in conflict and
- To achieve uniformity in the incidence of personal tax in Nigeria.

To complement the PITA, the states may make modifications in terms of assessment, collection and appeal machinery.

2.3 PROVISION OF THE PITA

The major provision of the PITA relate to:

- The determination of the residence of the taxpayer.
- The basis of computing the incomes of individuals, families, communities, partnerships, trusts and estates.
- The period covered by the income tax year.
- The treatment of provident and pension funds
- Capital allowances for qualifying building, plant, machinery etc used for producing income.
- The types of expenses which are allowable or unallowable for income tax purposes.
- The treatment of losses incurred in a trade, business, profession or vocation.
- Income which are exempt from tax
- Persons liable to income tax
- The machinery of resolving any conflict of interest in respect of persons and taxes between the territorial tax authorities.

2.4 THE ADMINISTRATION OF THE PITA:

The responsibility for the administration of the PITA rests with the Joint Tax Board.

The establishment and composition of the Joint Tax Board:

The Joint Tax Board (JTB) was established under Section 85 of the PITA. It provides that the JTB shall consist of the following members:

- The Chairman of the Federal Board of Inland Revenue who shall be the Chairman of the JTB.

- One member from each State of the Federation (who must be experienced in income tax matters) to be nominated either by name or office from time to time by the Commissioner of the State in charge of income tax matters.

The JTB is to have a secretary to be appointed by the Federal Public Commission. The Secretary, who is a civil servant, and not a member of the Board, is responsible for maintaining records of the Board's proceedings and for signifying all decisions of the Board. He is also to perform other administrative assignments. The Legal Adviser to the Federal Board of Inland Revenue shall be in attendance at the meeting of the Board and serves as an adviser to the Board. Any seven members shall constitute a quorum.

Powers and duties of the Joint Tax Board:

The PITA provides in relation to the powers and duties of the Joint Tax Board that:

- The Board shall exercise the powers and duties conferred upon it by any express provision of the PITA and any powers and duties arising under the Act which may be agreed by the Government of each territory to be exercised by the Board.

- The Board shall exercise any powers and duties conferred on it by the enactment of Federal Government imposing tax on the income or profit of companies, or which may be agreed by the Federal Minister for Finance to be exercised by it under such enactment in place of the Federal Board of Inland Revenue.

- The Board shall advise the Government of the Federation in respect of double taxation arrangements concluded or under consideration with any other country and in respect of capital allowances and other taxation matters having effect throughout Nigeria and in respect of any proposed amendment to the Act.

- The Board shall use its best endeavors to promote uniformity both in the application of the PITA and in the incidence of tax on individual throughout Nigeria.

2.5 STATE BOARD OF INTERNAL REVENUE:

Section 85A of the PITA provides for the establishment of a State Board of Internal Revenue to be known as "The State Service" to comprise of:



- The executive head of the State Board as Chairman who shall be a person experienced in taxation and appointed by the Governor of the state from within the State Service.
- Three other members to be nominated on their personal merit by the Commissioner in the state responsible for finance.
- The directors and heads of department within the State Service.
- A director from the State Ministry of Finance.

Any five members, of whom one shall be the chairman, may form a quorum. The Board may appoint any one from within the service to be the Secretary to the Board.

The Legal Adviser to the State Board, notwithstanding that he may at any time be a member of the Board, may represent the Board in his professional capacity in any proceedings in which the State Board may be party. In such circumstances, the Legal Adviser shall not give evidence on behalf of the Board. It is the duty of the Secretary to summon the meetings of the Board whenever any matter necessitating the attention of the Board so requires or upon the request of any member of the Board. A majority decision of the Board obtained by written correspondence shall have the effect of a resolution, unless any member has requested for the submission of such matter to a formal meeting..

2.6 The responsibilities of the State Board:

By Section 85B, the State Board shall be responsible for:

- Ensuring the effective and optimum collection of all taxes and penalties due to the government under the relevant laws.
- Doing all such things may be deemed necessary and expedient for the assessment and collection of State Commissioner for Finance.
- Making recommendations, as is appropriate to the Joint Tax Board on tax policy, tax reform, tax legislation, tax treaties and exemption from tax as may be required from time to time.
- Generally controlling the management of the service on matters of policy subject to be provisions of the law setting up the State Board .
- Appointing, promoting transferring and imposing discipline on employees of the State Service.

The Board may, by notice in the Gazette or in writing, authorize any person to

- (a) perform or exercise on behalf of the State Board , any function, duty or power conferred on the State Board.
- (b) Receive any notice or other document to be given or delivered to it or in consequence of the Act and any subsidiary made under it.

2.6.1. Technical Committee:

Section 85C, provides for the establishment of a Technical Committee to consist of

- The Chairman of the State who shall also be the Chairman
- The Directors within the State Service
- The Legal Adviser to the Board
- The Secretary to the Board

The Technical Committee has the power to co-opt any staff from within the service to discharge its responsibilities viz:

- Consider matters requiring professional and technical expertise and make recommendations to the State Board.
- Advise the State Board on all its powers and duties specifically mentioned in Section 85B
- Attend to such other matters as may from time to time be referred to it by the Board.

2.6.2. Local Government Revenue Committee.

Section 85E provides for the establishment of a Local Government Revenue Committee to be comprised of

- To Supervisory Councilor for Finance as Chairman
- Three Local Government Councilors as members and
- Two other members experienced in revenue matters to be nominated by the Chairman of the Local Government on their personal merit.

2.7 The non- Contentions issue(Taxation and Effective Tax Administration and Management)analyses:

Taxation as a good and effective tool for good financial management and it is geared toward promoting development. It is a major source of revenue to government and a bedrock for sustainability of public financial governance. But in contemporary government business activities like the social oriented economy where government is considered not a good and effective business man, government cannot rely on the uncertainty of tax revenue to carryout public financial management.

Taxation and Effective Tax Administration and Management in this case is ‘a non-squalor’. Therefore the problem of this study is to investigate



how effective Taxation and Tax Administration management techniques can enhance a country development policies and programs. This necessitates the following questions:

- i What are the various Taxation techniques used in evaluating taxable income?
- ii What are the essential of good tax system?
- iii How effective are the techniques in evaluating income Tax?
- iv How are taxes classified?
- v What are tax effects?
- vi Why tax?
- vii How is tax a tool for government economic policy

3. Research Hypotheses

For the purpose of this research work, the following hypotheses shall be tested.

H01; Do you agreed that taxes are one of the major sources of revenue generation to government in Nigeria?

H02: An effective tax administration management system has a significant relationship with increase in government revenue.

H03: An effective taxation technique has a significant relationship with increase in revenue generation.

INSTITUTIONS OF REVENUE COLLECTIONS IN NIGERIA

3.1 Federal Inland Revenue Service (FIRS)

The Nigeria Federal Inland Revenue Service was created in 1943, when it was carved out of the erstwhile Inland Revenue Department that covered what was then the Anglo-phone West Africa (including Ghana, Gambia and Sierra Leone) during the colonial era. In 1958, the Board of Inland Revenue was established under the Income Tax Ordinance of 1958. After various transformations in 1961 and 1993, Federal Inland Revenue Service (FIRS) as the operational arm of FBIR, secured its autonomy through the emergence the FIRS (Establishment) Act 13 of 2007. The commencement date of this Act was April 16, 2007. The Act is a compendium of establishment, powers management, financial provision, tax administration and other provisions guiding the administration of FIRS.

3.2 Functions / Mandates of the FIRS

The FIRS core functions are to assess, collect, remit and account for the following taxes amongst other functions:

- Petroleum Profit Tax (PPT)
- Companies Income Tax (CIT)
- Withholding Tax on companies, residents of the Federal Capital Territory and non-resident individuals (WHT)
- Value Added Tax (VAT)
- Education Tax (ET)
- Capital Gains tax (ICGT)
- Pay as you earn (PAYE) for residences of Federal Capital Territory, armed forces, police other paramilitary organizations.

3.3 Mode of Operations of FIRS

For the realization of its core functions, the agency provides the following services through its various units:

- Assesses taxes to be paid on or after due date of filling statutory returns
- Collection of taxes assessed, two months from the date of assessment
- Account for taxes collected monthly
- Reconcile tax proceeds to Government Accounts (Federation, Consolidated and Vat Accounts) as the case may be on monthly basis.
- Educate and render improved services to taxpayer's regularity

3.4 Revenue Flows Collected and Monitored by FIRS

The FIRS core functions are to assess, collect, remit and account for the Federations taxes. The Oil and Gas specific tax collected and remitted to the Federation Account is the Petroleum Profit Tax (PPT).

3.5 Petroleum Profit Tax

PPT is taxation on petroleum profit levied on petroleum operations on the difference between the taxpayer's taxable income and expenses (deductions) allowed in the Petroleum Profit Tax Act in Nigeria. The tax is assessed and collected by the Federal Inland Revenue Service (FIRS). Tax rate is 65.75% of Chargeable Profit (CP) in the first 5 years and 85% therefore; tax Liability is also of 85% of CP, Less Tax Credit/MOU Credit.



Petroleum Profit Tax From 2012 to 2016

	Petroleum Profit Tax (N'000)
2012	3,201,319,571
2013	2,666,366,902
2014	2,454,064,276
2015	1,289,960,879
2016	1,157,808,090

Source: *FIRS (BDO) Abuja, 2019*

4.1 LITERATURE REVIEW

The principle of Taxation is based on the workings of government to fulfill her social and corporate responsibilities to its citizens. For this reasons, government explores many avenues to impose different types of taxes in an attempt to satisfy these obligations.

It is difficult to think of anything that the government cannot impose taxes on in the Nigeria economy. Recall that taxes fall into one of four primary categories. Income taxes are imposed on the income earned by a person or firm. Property taxes are imposed on assets, sales taxes are imposed on the value of goods sold; and excise taxes are imposed on specific goods and services. All these major types of taxes are used by government to finance all levels of expenditures.

Income taxes can be structured to be progressive, regressive or proportional. In analyzing the impact of a progressive tax system on tax payer choice, we must focus on the marginal tax rate. This tax rate would apply to an additional N1 of taxable income earned. If an individual was earning taxable income of N20,500 and pay Government income taxes of N2,00 or 10% of taxable income, if the tax payer were to receive N100 more of taxable income, that N100 would be taxed at a rate of 15% this individual person thus faced marginal tax rate of 15%.

Economists argue that choices are made at the margin; it is thus the marginal tax rate that is most likely to affect decisions. If the individual as analyzed above is to consider taking an additional work that would increase his or her income to N35,500 per year. With a marginal tax rate of 15%, the individual would keep N12,750.00 that the individual will weigh against the opportunity cost in forgone leisure in deciding whether to do the extra work (Note: the taxable income that applied to individual taxpayer in 2008 under the Federal Republic of Nigeria pay – As – you – earn, for

individual salary of N30,500, Tax – due per annual is N12, 750) . **See page 232 of PAYE.**

Source: *Federal Ministry of Information Printing Division Form2.page 232 PAYE*

4.2

In Africa low – income Countries, property taxation is neither simple nor equitable. There is the lack of tax collection capacity, insufficient records, out of date valuation of properties or collusion between tax valuations of property owner. These are factors that reduce the tax revenue collected and results in large and unpredictable inequities against property owners who lack connections. Until large scale registration exercise of residential buildings for the teeming population of over two hundred million people in Nigeria is done, property taxes will continue to suffer a great deal.

Research has shown that the most important excise tax in Nigeria is the export duties levied on semi – processed goods living the shores of Nigeria. In 2002, the excise tax was 12.6% and was levied on income of N2.16 Billion. The excise tax levied on locally consumed goods was 2.8% on income of N1.2 billion. The proceeds of these excise taxes were channel to finance Raw material research and development.

However, the most important excise tax in the United State is the payroll tax imposed on workers earnings in 2007; the payroll tax was 12.4% and was levied on incomes of up to \$97,500. The Medicare portion of the payroll tax, 2.9% was levied on all earned wages without limit. Half of the payroll tax is charged to employers, half to employees. The proceeds of this excise on payrolls finance social security and Medicare benefits. Almost two–third of U.S. households paid more in payroll taxes than in any other taxes.The question to ask is who that actually foots the sales tax?

Source: *Survey of U.S Department of Commerce, Bureau of Economic Analysis, July 2008, Tables 1.15, 3.1,3.2 and 3.10.5.*



It therefore beholds on this research to analyze the tax incidence. The store in which the goods are display for sale is the entity that “pays” the sales tax, in the sense that the clerk rings up the total and sends the money to the government agencies that imposed it, but you are the one actually foots the bill. This is the type of economic analysis that seeks to determine where the actual burden of a tax rests. Does the burden fall on consumers, workers, owners of capital of natural resources, or owners of other assets in the economy? A tax imposed on good or service increase the price by the amount of the tax, the burden of the tax falls on consumers. If instead it lowers wages or lowers prices for some of the other factors of production used in the production of the good or service taxed, the burden falls on owners of these factors. If the tax does not change the product’s price or factor prices, the burden falls on the owner of the firm (ie, owner of capital). If prices adjust by a fraction of the tax, the burden is shared.

4.3

Taxation may have either a negative or positive effect on the individual and society, depending on the nature. Tax may be an incentive or disincentive to work or save.

- * High marginal rate of tax in excess of 50% - disincentive to work
- * Low marginal rate of tax – incentive to work
- * Value Added Tax is an incentive to save
- * Tax levied on interest earned on bank deposits – disincentive to save
- * High import duty imposed on certain classes of goods will make people shift away from consumption of that good and move to another.

In this context, realizing that taxation can indeed have some adverse effects on the society, one will logically ask the question, why does the government impose taxes? Apart from being the most reliable source of revenue to the government, there are two main reasons advanced as to why government imposes taxes.

- * A means to provide collective wants
- * A tools for government economic policies.

As earlier stated, taxes is the price we pay for civilized society. Collective wants, such as defense, education, utilities, health services, and social

amenities, taxation is the only means of making the citizens contribute to the cost of providing such collective needs.

And as a tool for government economic policy – is used by the government to achieve the following objectives:

- * Redistribution of wealth
- * To effect changes in the country’s balance of payments with other countries.
- * To effect the mobilization of economic resources.
- * To influence the level of economic activities, and to combat inflation.

4.4. THE CHALLENGES FACING TAXATION AND EFFECTIVE TAX ADMINISTRATION OF OUR TIME.

Basic Principles of Taxation

Legitimacy: Equity and fair play is the foundational principle of public finances. No tax can be imposed or money taken from the people without the people approval through it’s duly constituted representatives, i.e. the Legislature.

The same applies to foreign aid loans, which normally require Legislative consent, subject to the basic requirement of Legitimacy. In principle, a Country’s citizens, through their votes and the actions of their government to do, and then decide how to pay for it. In practice, the two decisions are made continuously in an interactive manner through the same process of annual budgeting – influenced by the interest of various internal groups, the advice and pressure from donors and the constraints of globalization.

The debate of taxation normally do not revolve around the abstract question of whether taxes are “too high” or “too low”, but around the hard political, economic and social issues of how well the tax money is spent and for whom, and which groups in society should pay more for the country’s government and why.

Under the basic principles of taxation, the two other basic taxation are:

Efficiency: >Efficiency: a given tax should maximize the revenue collected relative to the cost of collecting it. (if taxation is visualized as a form of production, efficiency means “producing” a unit’s worth of tax revenue at the lowest possible administration and collection cost.)



Equity: Because taxation necessarily involves a burden on those who are taxed, the tax system as a whole should attempt to equalize that burden across individuals, groups and regions in society. Among other things, the equity principle entails spreading the tax burden as widely as possible by broadening the base of tax.

The above three principles of legitimacy, efficiency and equity are valid in African as in every country under all circumstances. Their practical application, however, depends on the specific realities of the country concerned, and its particular development needs and institutional and capacity. In African low-income countries, capacity limitations and the need for trust and credibility require that the tax systems meet, to the maximum possible extent, the criteria of simplicity and transparency. Tax expenditure, that is, the loss of revenue from special subsidies, exemptions, and the like, is of particular concern for government because of lack of visibility.

4.5

Assessing the impact of overall government activity.

Finally, the challenge becomes even more complex if one wishes to understand the impact of overall government activity on people in different income groups or regions of the country. Doing so requires taking into account not only the distribution of the burden of taxation but also the distribution of the benefits from public expenditure. For example, expenditures on rural health clinics benefit lower – income people disproportionately, while subsidies to gasoline accrues largely to individuals who can afford cars; the benefits of police protection of property are naturally most important for persons with valuable assets to protect; and so on.

In African developing countries, with their greater dependency on heavily regressive transaction taxes and the tilting of the benefits of organized society in favour of the richer citizens, even with progressive income taxation the overall tax system tends to be regressive making it that much more important to have a pattern of government expenditure that favors the poor.

Effective tax administration

Assuming that a good tax structure has been put in place, suited to the circumstances and realities of the specific country, it is necessary to assure that the taxes is administered fairly and efficiently. Just as good expenditure policy requires good expenditure management systems, good tax administration is

essential to implement tax and revenue policy. Once again, only the basic principles can be presented here. (Bird, 2010, provides a synthesis of the issues, and readers interested in an extensive treatment of tax administration in developing countries are referred to Bird and Casanegra, 1992.)

Effective administration of the tax system always requires an appropriate organizational structure, adequate staffing and resources, and reliable information database. Especially in African developing countries, are most important requirement for good tax administration are: (i) simplicity of the tax system and (ii) high – level political support for robust, uniform, and fair collection of taxes. Assuming simplicity of the system and the political will to support it, the three major tasks of tax administration are to facilitate taxpayer's compliance, enforce the rules, and prevent corruption.

Facilitation compliance

As with any regulatory framework, the voluntary compliance of citizens is the key to implementation of the rules. To facilitate compliance in tax administration, it is necessary to:

- * Locate the taxpayers, by a registration process that should be as simple and easy as possible and a system to identify taxpayers who do not register voluntarily;
- * Have good services for the taxpayers, e.g, information, payment facilities, etc.
- * Have a sound process to determine tax liabilities, which will have different forms for different taxes, e.g., property taxes require accurate identification of the property, valuation rules, etc.; and
- * Collect the tax efficiently (as much as possible through bank checks and with “third party controls – cash payments are risky).

Enforcing compliance

Even with high voluntary compliance, tax evasion will occur. Note that tax evasion is an illegal violation of the tax rules, tax avoidance is a legal use of the existing rules to reduce the amount of tax due. Tax avoidance can result in much greater loss of revenue than outright evasion. However, and is generally associated with rules that are complex or unclear – usually both. Once again, simplicity of the tax system is a requirement for its effectiveness.

Just as enforcement is very difficult in the absence of voluntary compliance by a large majority of taxpayers, so in the absence of robust enforcement



voluntary compliance will eventually fall off. Nothing discourage honest taxpayers as quickly as the knowledge that the dishonest ones are not penalized – especially when the tax evaders are the richer and better “connected” persons. However, an enforcement strategy is needed of merely trying to catch individual cheaters, and such strategy should include among other things:

- (i) respect for taxpayers, for if they are expected to be tax evaders they are more likely to try and meet that expectation;
- (ii) immediate and systematic follow –up when tax deadlines are missed or errors are revealed;
- (iii) interest charges high enough to discourage late payments;
- and (iv) appropriate penalties for tax evaders.

4.6 Assuring integrity

The honesty of the tax collectors is paramount. The best tax structure and organizational arrangements for tax administration will avail nothing if those in charge of administering the system are corrupt or tolerate corruption and bribery. In addition to the two main conditions of a living wage and swift and predictable punishment for malfeasance - without which tax collectors cannot be expected to resist temptations – the single most important measure is to limit as much as possible direct contacts between the taxpayer and the tax collector. For this, information technology can help considerations must be kept in mind.

But the taxpayers have responsibilities, too and mainly the responsibility to refuse to pay bribes . Such refusal is not only conducive to improving the integrity of the system, but is also in the interest of the taxpayers themselves for, if they pay once, they are signaling to the corrupt tax collectors that it is worth their while to come back for bribes again and again. It is far less costly in the long run to pay in full one’s tax obligations.

5. RESEARCH METHODOLOGY

1.5 Research design

For the purpose of this study, the research design adopted was the survey research design. This is because the information which are needed are gathered through questionnaires, interviews (oral, written, structured, unstructured,]etc) rating, inventories, self-report, observation, etc. The population of the study covers all staff of the Federal Inland Revenue service and Board of internally generated Revenue in Delta State. The total number of taxpayers is 155,270. The population in Delta State was somewhat difficult to

ascertain during the period of the study, but for the purpose of research design, the total population figure of 155,270 was obtained as stated below.

Federal Inland Services staff in Delta State (Asaba, Agbor, Warri and Sapele

Equals =

N170

Tax payers Selected randomly =

100

Board of internal Revenue Service =

155,000

For example a total sample sizes of 399 was selected for the study and based on the computation of the population size of 155,270 and selected sample size used are as follows:

$$n = N/1+N (e)^2$$

Where n = sample size

N = population size

e = Error margin (0.05)

$$\text{Therefore } n = 155,270/ 1+155,270 (0.05)^2$$

$$n = 155,270/1+155,270(0.0025)$$

$$n = 155,270/ 1+388.18$$

$$n = 155,270/389.18$$

$$n = 399n(\text{selected sample size})$$

From the computation above, the total sample size of selected tax payers was 399 which were drawn from a population size of 155,270 with an error of 5%.

The method of Data Collections for the purpose of this study were primary and secondary. Under the primary source, a questionnaire was used. The questionnaire was administered directly to respondents. The respondents were given one week to respond to all the questions. Close ended questions were designed and administered to respondents to complete. Summated 5 point rating scale was adopted by the researcher in the questionnaire. The points were allocated as follows:- Strongly Agreed (SA,5), Agreed (A:4), Undecided (U-3), Strongly Disagreed (D-2) and Disagreed (SD:1). The questionnaire was subjected to validity and reliability test before it was administered..

Under Secondary source, published documents such as annual report on financial account journals, magazines, seminar papers. Periodic and circular issued as guideline were used. To aid analysis of data collected and promote understanding, simple table of date presentation and analysis are used. Simple percentage will be used in analyzing distribution of respondents and questionnaires administered. The linker scale was used for the null hypothesis.



This method of analysis is favored because computation calculations carried out are easier to understand. It is a statistical device for testing the null hypothesis that there is no difference between the observed and expected frequencies.

The total sample size selected was 399 to ease the analysis. The sample size was scientifically arrived at after applying one sample discrete outcome. Therefore, the analytical tools for this research study is the likert scale which is used to analyze Data collection.

Here, we considered hypothesis testing with discrete outcome variable in a single population. Discrete variables are variables that take on more than two distinct responses or categories and the responses can be ordered or unordered. The procedure we (exactly 2 responses options), ordinal or categorical discrete outcome and the objective is to compare the distribution of responses or the proportions of participants in each response category to a known distribution. The known distribution is derived from another study or report and it is again important in setting up the hypothesis that the comparator distribution specified in the null hypothesis is a fair comparison. The comparator is sometime called an external or historical control.

In one sample test for a discrete outcome, we set up the hypothesis against an appropriate comparator; we can select a sample and compute descriptive statistics on the sample Data. Here, we applied the likertsacle which is:

Likert scale :
$$\sum \frac{FX}{N}$$

2006 – 2011

YEAR	Tax Collected Federal Inland Revenue Office	Yearly Increment Value
2006	5,035,656,676	----
2007	4,875,964,908	- 159691,768
2008	8,032,721,630.75	3,156,756,722.75
2009	5,936,418,593.78	-2,096,303,036.97
2010	7,674,012,169.13	1,737,593,575.35
2011	9,322,687,853.18	1,648,675,684.05
Total	40,977,461,830.14	4,287,031,177.18 (10.5%)

Source: State Board of Inland Revenue located at Inland Revenue service Abuja.

The Data above shows Internally Generated Revenue by the Federal Inland Integrated Revenue Service and Delta State Board of Internal Revenue all in Delta State from 2006 - 2011.

RESULTS GENERATED FROM THE ANALYSIS;

Question 1: Do you agree that taxes are one of the major sources of revenue generation in Nigeria?

Where F = Frequency of occurrence.

X = Scale

N = number of scale and frequency

e = Margin of error which normally is 5%

= 0.05

The observed frequencies are these observed in the sample and the expected frequencies are computed. The test statistic above is appropriate for large sample defined as expected frequencies of at least 5 in each of the response categories.

The decision rule which states that where the calculated mean point is above the cut-off point it is regarded as effective, but where the calculated mean point is below the cut – off point, it is regarded as ineffective. The test statistic was choose since it is as easy to compute, interprete and apply, although its rather long and tedious. An instrument is valid if it actually measures attitude and not intelligence. An instrument is reliable if it consistently yields to the same results. Thus, if an attitude questionnaire yields the same results consistently, it is reliable. The two qualities of validity and reliability are very essential in order to lead credibility to the research. This research method was used because it is easy to compute, interpret and apply.

DATA PRESENTATION AND ANALYSIS. USING DECISION RULE ON LIKEERT SCALE

Table 1 Data on internally Generated Revenue by the Federal Inland Integrated office and the Board of Internal Revenue Delta State case study in both in Delta State.



Table 2: Respondents from Tax Authorities and Tax Payers

Responses	Respondents			
	Tax Authorities	Percentage	Tax payers	Percentage
Strongly Agreed	135	33.9	195	48.8
Agreed	125	31.3	174	43.6
Undecided	0	0	0	0
Strongly disagreed	70	17.5	16	4.0
Disagreed	69	17.3	14	3.6
Total	399	100	399	100

Source : Field survey (2024)

From **table 2** above, both tax authorities and tax payers strongly agreed that taxes are one of the major sources of revenue generation in Nigeria. This is evident from the data analysis of respondents that strongly agreed which is 135 (33.9%) and 195(48.8%) for both tax authorities and tax payers.

Table 3 below reveal the calculation of figures to establish the extent to which taxes has contributed to revenue generation in Nigeria using Likert scale.

Table 3: Calculation of Figures using Likert scale

Respondents (Tax Authorities)	Frequency (F)	Scale (X)	FX
Strongly Agreed	135	5	675
Agreed	125	4	500
Undecided	0	3	0
Strongly disagreed	70	2	140
Disagreed	69	1	69
Total	399	15	1384

Source: field survey (2024)

$$\frac{FX}{N}$$

Likert scale

$$\text{Mean point of scale} = \frac{\sum X}{N}$$

Where F = Frequency

X = Scale

N = No of scale and frequency.

E = Margin of error which is normally given at 5% = 0.05

$$\text{Therefore mean point} = \frac{\sum FX}{N} = \frac{1,384}{399} = 3.469 = 3.47$$

$$\text{The mean point of scale} = \frac{15}{5} = 3.00$$

$$\text{Cut - off point of scale} = \text{mean} + e = 3.00 + 0.005 = 3.05$$

The mean point of responses is 3.37 and cut –off point is 3.05. The decision rule is that where the calculated mean point is above the cut-off point, it is regarded as effective, but where the calculated mean point is below the cut – off point it is regarded as ineffective. The calculated mean point 3.47 is greater than the cut – off point of 3.05.

Therefore, it is agreed that taxes are one of the major sources of revenue generation in Nigeria.

Table 4 also shows the calculations of figures determine the extent to which taxes has contributed to revenue generation in Nigeria.

Table 4: calculation of figures using Likert scale.

Responses (Tax payers)	Frequency (F)	Scale (X)	FX
Strongly Agreed	195	5	975
Agreed	174	4	696
Undecided	0	3	0
Strongly disagreed	16	2	32
Disagreed	14	1	14
Total	399	15	1,717

Source: field survey (2024)



Likert scale $\sum \frac{FX}{N}$

Mean point of scale $\sum \frac{X}{N}$

Where F = Frequency

X = Scale

N = No. of scale and frequency

E = Margin of error which normally given as 5% = 0.05

Mean point: $\sum \frac{FX}{N} = \frac{1,717}{399} = 4.303$ or 4.30

Mean point of scale $= \frac{15}{5} = 3.00$

Cut - off point = mean + e = 3.00 + 0.005 = 3.05

The mean point of responses is 4.30 and the cut -off point is 3.05

The decision rule is that where calculated mean point is greater than the cut -off, it is regarded as effective, but where the calculated mean point is below the cut - off point , it is regarded as ineffective. The calculated mean point is 4.30 is greater than the cut - off point of 3.05, therefore it is accepted that taxes are one of the major sources of revenue generation in Nigeria.

Question 2: An effective tax administration management system has a significant relationship with increase in government revenue generation.

Table 5: Responses from Tax Authorities and Tax Payers.

Responses	Respondents			
	Tax Authorities	Percentage	Tax payers	Percentage
Strongly Agreed	160	40.1	150	37.6
Agreed	140	35.1	120	30.1
Undecided	0	0	0	0
Strongly disagreed	55	13.3	30	20.1
Disagreed	44	11.0	49	12.2
Agreed	---	----	--	---
Total	399	100	399	100

Source: field survey (2024)

From **table 5** above tax authorities and tax payers strongly agreed that an effective tax administration management system has a significant relationship with increase in government revenue generation. This is seen from the overwhelming responses from respondents that strongly agreed which represents 160 (40.1%) of tax authorities and 150(37.6%) of tax payers.

Table 3 below shows the calculation of data's to determine the extent to which an effective tax administration management has a significant relationship with increase in government revenue generation in Nigeria, using Likert scale formulae.

Table 6: calculation of figures using Likert scale;

Responses (Tax Authorities)	Frequency (F)	Scale (X)	FX
Strongly Agreed	160SS	5	800
Agreed	140	4	560
Undecided	0	3	0
Strongly disagreed	55	2	110
Disagreed	44	1	44
Total	399	15	1514

Source : field survey (2024)

Likert scale $\sum \frac{FX}{N}$

Mean point of scale $= \sum \frac{X}{N}$

Where F = Frequency

X = Scale

N = No. of scale and frequency

E = Margin of error which normally given as 5% = 0.05

Mean point = $\frac{1,514}{399} = 3.80$

Mean point of scale $= \frac{15}{5} = 3.00$

Cut-off point = mean + e = 3.00 + 0.005 = 3.05

The mean point of responses is 3.80 and the cut -off point is 3.05. The decision rule is that where calculated mean, point is greater than the cut - off



point, it is regarded as effective, but where the calculated mean point is below the cut – off point, it is regarded as ineffective. The calculated mean point is 3.80 which is greater than the cut –off point of

3.05. Therefore, it is accepted an effective tax administration management system has a significant relationship with increase in government revenue generation in Nigeria.

Table 7: Calculation of figures using Likert scale for Tax payers Responses.
 Tax Payers Responses

Responses (Tax Authorities)	Frequency (F)	Scale (X)	FX
Strongly Agreed	150	5	750
Agreed	120	4	480
Undecided	0	3	0
Strongly disagreed	80	2	160
Disagreed	49	1	49
Total	399	15	1,439

Source : field survey (2024)

$$\text{Likert scale} = \frac{\sum FX}{N}$$

$$\text{Mean point of scale} = \frac{\sum X}{N}$$

Where F = Frequency

X = Scale

N = No. of scale and frequency

E = margin of error which normally given

as 5% = 0.05

$$\text{Mean point} = \frac{\sum FX}{N} = \frac{1,439}{399} = 3.61$$

$$\text{Mean point of scale} = \frac{15}{5} = 3.00$$

$$\text{Cut –off point} = \text{mean} + e = 3.00 + 0.05 = 3.05$$

The mean point of responses = 3.61 and cut – off point = 3.05

The decision rule is that where calculated mean point is greater than the cut – off point, it is regarded as effective, but where the calculated mean point is below cut –off point, it is regarded as ineffective .The calculated mean point is 3.61 which is greater than the cut – off point of 3.05, therefore it is accepted that an effective tax administration Management has a significant relationship with increase in government revenue generation in Nigeria.

Question 3: An effective taxation technique has a significant relationship with increase in revenue generation.

Table 8. Response from Tax Authorities and Tax Payers

Responses	Respondents			
	Tax Authorities	Percentage	Tax payers	Percentage
Strongly Agreed	190	40.1	150	37.6
Agreed	100	35.1	120	30.1
Undecided	42	0	0	0
Strongly disagreed	65	13.3	30	20.1
Disagreed	2	11.0	49	12.2
Total	399	100	399	100

Source : Fled survey (2024)

From **table 8**, above, tax authorities and tax payers strongly agreed that an effective taxation technique system has a significant relationship with increase in revenue generation. This is exhibited in their responses as 190 tax authorities representing 47.7% strongly agreed, 180 of tax payers representing 45.1% strongly agreed.

The **table 9** below shows the calculation of data to determine the extent of an effective taxation technique system that has a significant relationship with increase in revenue generation, using Likert scale.

Table 9

Responses (Tax payers)	Frequency (F)	Scale (X)	FX
Strongly Agreed	190	5	950
Agreed	100	4	400
Undecided	42	3	126
Strongly disagreed	65	2	130
Disagreed	2	1	2



Total	399	15	1,608
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Source: field survey (2024)

Likert scale $\frac{\sum FX}{N}$

Mean point of scale = $\frac{\sum X}{N}$

Where F = Frequency

X = Scale

N= No. of scale and frequency

e = margin of error which normally given as 5% = 0.05

Mean point = $\frac{\sum FX}{N} = \frac{1,608}{399} = 4.03$

Mean point of scale = $15/5 = 3.00$

Cut – off point = mean + e = $3.00 + 0.05 = 3.05$

The mean point of responses is 4.03 and the cut – off point is 3.05. The decision rule is that where calculated mean point is greater, the cut-off point is regarded as effective, but where the calculated mean point is below the cut –off point, is regarded as ineffective. The calculated mean point is 4.03 which is greater than the cut –off point of 3.05. Therefore, it is accepted that an effective taxation techniques has a significant relationship with increase in revenue generation.

Table 10: calculation of figures using Likert scale for Tax payers Responses.

Responses (Tax payers)	Frequency (F)	Scale (X)	FX
Strongly Agreed	180	5	900
Agreed	105	4	420
Undecided	59	3	177
Strongly disagreed	55	2	110
Disagreed	0	1	0
Total	399	15	1,607

Source : field survey (2024)

Likert scale $\frac{\sum FX}{N}$

Mean point of scale = $\frac{\sum X}{N}$ R

Where F = Frequency

X = Scale

N= No. of scale and frequency

e = margin of error which normally given as 5% = 0.05

Mean point = $\frac{\sum FX}{N} = \frac{1,607}{399} = 4.028 = 4.03$

Mean point of scale = $\frac{15}{5} = 3.00$

Cut – off point = mean + e = $3.00 + 0.05 = 3.05$

The mean point of responses is 4.03 and the cut – off point is 3.05. The decision rule is that where calculated mean point is greater, the cut-off point is regarded as effective, but where the calculated mean point is below the cut –off point, is regarded as ineffective. But where the calculated point is below the cut-off point is regarded as ineffective. The calculated mean point is 4.03 which is greater than the cut –off point of 3.05. Therefore, it is accepted that an effective taxation techniques has a significant relationship with increase in revenue generation.

TEST OF HYPOTHESE

Ho₁ Taxes is not one of the major sources of revenue generation in Nigeria.

Since the cut –off point is less than 3.47, we reject Ho₁ and conclude that taxes is one of the major sources of revenue generation in Nigeria.

Ho₂ An effective tax administration Management system has no significant relationship with increase in government revenue. In this P – value the cut-off mark is less than 3.80, we reject Ho₂ and conclude that an effective tax administration Management system has a significant relationship with increased in government revenue.

Ho₃ An increase taxation techniques has no techniques has no significant relationship with increase in revenue generation since the cut – off point is less than 3.61 we reject Ho and conclude that an techniques has a significant relationship with increase in revenue generation at 3.61% significant level

CONCLUSION :

This research assessed an effective Tax Administration Management system as catalysis for Increase Revenues for public financial Governance in Nigeria. In the study, effects have made to analyse taxation as one of the major source of revenues generation in Nigeria. The three- tiers of government namely, the Federal State and Local governments require fund to carry out government businesses for structural and economic developments. The study considered two major categories of tax which are direct and indirect taxes.



The research study dwell on the various types of taxes collected by the Federal and State governments. The finding from question one using the Likert scales to analysis response from the respondents shows that taxes are the major sources for revenue generation by the Federal and State government in Nigeria. This finding agrees with term coined by Karl (1997) which was also agreed by Aguolu (2004) that taxation is the most important sources of revenue to the governments, from the point of view of certainty and consistency of taxation. The finding question two responses from both tax authorities and tax payers using the Likert scale reveal that an effective tax administration management system has a significant relationship with increase in government revenue generation. The finding from question three responses with the use of Likert scale shows that an effective taxation technique has a significant relationship with increase in revenue generation. Again, from the test of hypothesis one using field survey on Likert scale, the cut – off point is less than the mean point of responses which 4.37 which shows that taxation is one of the major sources of revenue generation in Nigeria.

The test hypothesis two reveals an effective tax administration management system has a significant relationship with increase in government revenues. The finding in hypothesis three also shows that an effective taxation technique generation at 3.61% significant level.

RECOMMENDATIONS:

Its recommended that adequate tax administration management be model so as to fashion out a proper method to generate sufficient revenue to make the government have enough fund to tackle economic growth which will trickle down to the grass root. When method of revenue generation is well implemented there will be significant improvement in public financial management decision making. These decision and the systems has to be looked out in a wider context of governance.

The magnitude of this effect depend to a very extent the nations international relationship at any point in time coupled with the economic policies adopted by the government. It's important to emphasized that taxation is a means of revenue generation for the nation. It is to maintain a competitive and clean environment and to strengthen the institutions involved for efficiency and profitability. Therefore, assessment of financial

resources available to government be made. The availability of resources is a function of the tax and revenue policy as well as the effectiveness of the administration of the tax system. There is a fundamental difference between the policy choice of revenue and the implementation decision on how to administer that policy. But in practices, the policy and the implementation aspects are related, since the choice of taxes is partly influenced by the ease with which different taxes can be collected.

Therefore, this study recommends that (a) taxation system should be made efficient and transparent and the agencies responsible for the administration and management to be accountable (b) The Nigeria government should make proper, adequate and prudent use of the revenue collected for taxpayers to feel the impacts of their hard – earn money they are paying as taxes in spite of the huge amount Nigerians are collecting from tax resources, the benefit accruing to taxpayers is not commensurate (c) Apart from the fact that government judiciously using the revenues collected from taxes for the benefits of the people, major parts of the revenues are wasted through leakages (d) It is recommended that 10th National Assembly should enact a law to check revenue leakages that pervade the system. (e) There should be further reforms in the tax administrations and collection methods so as to eliminate the loopholes in tax collection and remittances which are capable of limiting the GDP, and hence the growth of the economy of the Nation.

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