



Tax Administration and Performance of Abuja Municipal Area Council, Nigeria

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ABSTRACT

This study examined Tax Administration and Performance of Abuja Municipal Area Council, Nigeria. The study employed primary data. Olonite Sampling Technique was used to select sample from the total population. The data collected were analyzed with the aid of Chi-Square and the results of the study show that there is a significant relationship between tax administration and the performance of Abuja Municipal Area Council. Also there exist a significant relationship between the challenges faced by the Abuja Municipal Area Council and the revenue mandate achievement as stated by the law. It was also found that there is no proper training for the staff of the Abuja Municipal Area Council, and corruption is a challenge to effective tax administration. The study recommends that government should pay more attention to the provision of necessary motivation, daily equipment needed, training and monthly personal development and that the necessary authorities in charge of the tax laws should properly review these laws in order to know the conflicting laws that are capable of misleading each tax administration tiers and in thus reducing their efficiency and effectiveness. Corruption should be put under check as it is a challenge to effective tax administration and Abuja Municipal Area Council Optimum performance as confirmed by the responses from the questionnaire.

Keywords: AMAC, tax administration, revenue performance

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1 INTRODUCTION

The term "tax administration" means: the administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes (or equivalent laws and statutes of a State) and tax conventions to which the United States is a party; and the development and formulation of Federal tax policy relating to existing or proposed internal revenue laws, related statutes, and tax conventions. Tax administration includes assessment, collection, enforcement, litigation, publication, and statistical gathering functions under such laws, statutes, or conventions (Chase and Reveal, 2013).

Taxation seems to be the key to national development because it provides the funding for government expenditure on programmes aimed at aiding growth and development across all sectors, this is why Taha (2008) stated that regardless of a country's size, tax has become a dominant factor in country's endogenous growth, either from direct or indirect sources. Taxation is a powerful tool that helps to enhance socio-economic development of any nation be it developed or developing. (Ibadin & Oladipupo, 2015).

The utility of the local government as an agent of development cannot be over emphasized. Local government councils are created to extend the contour of governance and development to areas considered too remote to the state and federal governments influence. Statutory means for harnessing the human and material resources have been put in place to facilitate sustainable grassroots development. The achievement of this fundamental goal is dependent on the amount of resources at the disposal of the local government and the prudence with which it is used. Ethical codes for promoting fiscal discipline are put in place but this has not prevented undue financial infractions on local government finances by the significant parties. The introduction of the State-Joint Local Government account has weakened the structure of fiscal discipline and the financial strength of the local government to promote sustainable grass root development. The paper frown at the creation of metropolitan area councils when the need for the creation of more rural based local government council is germane to rural development (Chase and Reveal, 2013).

Abiola and Asiweh (2012) maintained that the function of any reasonable government is to stabilize economy, reallocate income and provide services for the good of the people. For government to meet up with the ever increasing developmental programmes, it needs to be aggressive in revenue collection. Revenue, if well collected has a lot of benefits for both government and its citizens. This assertion is supported by Allan (2012) who opined that an effective revenue collection operation comes through various sources such as improved flow of revenue, improved management of cash, predicting cash capacity, robust interest earnings, non-preferential treatment on taxpayers, efficient budgetary control mechanism, project implementation and completion, among others.

Allan (2012) further maintained that there is complexity of revenue collection function due to tax assessment procedures, revenue collection processes, litigation arising from delayed revenues. In order for government revenue to meet up with its expenditure, its revenue may be collected from various sources such as federal exercise taxes, corporate income tax, individual income tax, borrowing, interest earnings, custom duties, fees and charges. However, it is one thing to collect revenue, it is another to be able to manage and administer it very well.

Tax administration is the process of determining and gathering taxes from individual, individuals and corporate organizations by the relevant tax agencies in manner that gives credence to fairness and objectivity with minimum tax evasion (Kiabel 2011).

According to Soyode and Ogbonna (2012), tax administration includes the various procedures government adopts in order to plan and executes its numerous programmes for the benefit of its citizenry. Tax administration in Nigeria is the responsibilities of the Joint Tax Board at the federal level, Federal Inland Revenue Service (FIRS) located in various states by the federal government; and the State Internal Revenue service in each state, and the Local Government Revenue authorities with specific tax

functions. These bodies are mandated by relevant laws to collect taxes (tax revenue) on behalf of governments for its numerous projects and programmes.

Conversely, tax revenue is the money collected by government from various sources which includes levies, pay as you earn, rents, property transfer, social security contributions (Wikipedia, 2019). However, no matter how huge revenues are collected from various sources, without effective and efficient tax administration, the whole system may become a mirage. When revenues are collected as well as effectively administered, there may be good performance. Job performance according to Bullock (2013), is the worth expected from workers' behaviour over time, which eventually contributes to organizational effectiveness. Performance, according to Chase and Reveal (2013), is the ability to do a task well against all odds irrespective of unfavorable circumstances.

The guidelines for the 1976 local government reforms in Nigeria define the local government as government at the local level exercised through representative council established by law to exercise specific powers within defined areas (Ubam, 2010). The local government is created to bridge the gap in lines of political communication and development between the centre (federal and state government) and the periphery (rural communities). The central theme that runs through the above definitions is that the principle of administrative autonomy is subsumed under the supremacy of federal and state powers. This has undermined the operational feasibility imperatives of local government autonomy and good governance. This systemic lapse has created a political culture that is antithetical to sustainable grass root development in Nigeria. The lapses extend to the predominance of metropolitan area councils against the growing need for rural development. The utility of metropolitan councils in a developing country like Nigeria is questionably unnecessary.

Despite the importance of history, the tax administrators in Nigeria are lacked of knowledge of history on their previous achievements and challenges, which resulted in low tax revenue collection. Inadequate attention given to the history of tax administration has resulted in the ineffectiveness of several tax system reforms implemented in Nigeria. According to Abiola and Asiweh (2012), Nigerian tax administration is affected by the lack of necessary inputs required to carry out its functions effectively. This is because the tax administrators ignore the history of previous achievements and challenges as important inputs for improvement. The study of Abiola and Asiweh (2012) also shows that the tax administration system is affected by inadequate inputs and inexperienced tax personnel. Deficiency of the required inputs resulted in the inability of Nigerian tax administration to attain its targeted objectives, which negatively affects government revenue.

One of the imperative of good governance is inter-governmental fiscal co-operation. Identifiable sources of revenue heads ranging from statutory allocation to grants are periodically allocated to the local government. Statutorily, 20% and 10% of federal and state revenue (internally generated for the later) is allocated to the local governments. The revenue is shared among the three tiers of government on the basis identified by Aja-Nwachukwu (2009) as equity (40%), population (30%), land mass/terrain (10%), internal revenue effort (10%) and social development factors (10%). However, the operation of the State Joint Local Government Account System has constrained the fiscal independence of the local government. The allocation from the Federation Account into the State Joint Local Government Account is disbursed by state governors on a master-servant basis. This has weakened the development efforts of local government councils in Nigeria.

The study is intends to investigate if there is any relationship between tax administration and the performance of the Staff of the Abuja Municipal Area Council and to know the challenges faced by the Abuja Municipal Area Council in achieving their revenue mandate as stated by the law. The hypotheses of this study is hereby stated in the null form (H_0):

H_01 : There is no significant relationship between tax administration and the performance of the Staff of the Abuja Municipal Area Council.

H₀2: There is no significant relationship between the challenges faced by the Abuja Municipal Area Council and the revenue mandate achievement as stated by the law.

2 LITERATURE REVIEW

2.1 Conceptual Framework

2.1.1. Tax Administration

The task of a tax administration is to collect all tax revenues due in a fair and efficient way with limited costs for taxpayers and the tax administration itself. Therefore, a tax administration needs: to ensure that taxpayers comply with the rules and adequate resources (well trained staff, IT, budget); Tax administration is the process of determining and gathering taxes from individual, individuals and corporate organizations by the relevant tax agencies in manner that gives credence to fairness and objectivity with minimum tax elusion (Kiabel, 2011).

Tax administration is the process of using tax collected from different sources are used judiciously in such a way that what is collected is efficiently and effectively used with minimum wastages (Kiabel, 2011). The problems of tax administration in Nigeria seem various. Hassan (2014) stated that problems of tax administration in Nigeria include tax payers' ineptitude, corruption, unqualified tax personnel, government laissez-faire attitude, lack of supervisory competence, inadequate information administration system, non-release of PAYE deductions, and tax elusion or escaping.

Oseni and Ehimi (2019) stated that the tax administration problems arises majorly in the assessment of self-employed taxpayers such as contractors, businessmen, entrepreneurs, doctors and craftsmen who make up the informal sector. It presupposes that a well-articulated tax administration is germane to tax method built on a strong footing. This study is premised on tax administration discussed in three broad areas: Tax assessment, Tax revenue collection and Tax revenue accountability.

2.1.2. Tax Performance

Tax revenue is the aggregate sum the government receives from a number of sources used for its developmental projects. Tax revenue appears to be the most potent tool that accounts for about 90 percent of national incomes (Hornby, 2010). The other ten percent may be from other sources like borrowing, charges, fees and fees. However, income from tax does not ensure a correlation to services rendered (Bayar & Ozturk, 2018).

According to Akintoye and Tashie (2012), the tax revenue received from taxation in Nigeria is inadequate to match government expenditure. These inadequacies between income and expenditure come as a result of any number of reasons. This is why Adeosun (2017) stated that nonchalant attitude towards informal sector, limited tax footing, tax freedom and subsidy policies, leakages in tax laws, as well as high cost in collecting debts are reasons for low tax revenue generation. Clearly, stimulating the tax revenue to gross domestic ration ratio and improving revenue performance goes beyond the numerous initiatives and schemes that have been introduced by the Nigeria government, rather genuine effort is needed to win back the trust of taxpayers by displaying judicious use of tax revenue and instituting adequate checks against misappropriation of tax revenue, thereby promoting an atmosphere of trust between the taxpayers and government, which will enhance compliance in the payment of taxes (Okoye, 2012). Abiola and Asiweh (2012) opined that increase in tax revenue to finance government expenditures is concomitant to genuine effort in tax enforceability strategy enforceable by tax authorities.

According to Annah (2014), a well-implemented tax administration will result in an informed taxpayer who is able to register voluntarily, file his returns in time and honor his tax obligations. In the same vein, Gebre (2010) assert that even though many literatures focus on weak Tax Administration as the reasonable cause of the poor performance by government in developing countries, it may also be due

to resource constraint, as several developed nation around the globe like USA, UK, France, among others depend on tax as potent source of revenue to meet its numerous financial challenges.

Benson (2019) reported that in 2016, the government collected N3.3 trillion from tax, in 2017 it was N4.027 trillion and in 2018, tax revenue amounted to N5.320 trillion. For three years running, there was steady increase of contribution of oil tax revenue.

2.1.3. Tax Administration and Performance in an Organization

There is no matter how huge revenues are collected from various sources, without effective and efficient tax administration, the whole system may become a mirage. This fact was supported by Bird (2015) who stated that an effective tax administration is the gathering, processing and utilizing data in the most legitimate, efficient and effective ways. The increase in tax revenue to finance government expenditures is in consonance with genuine effort of tax authorities. However, the effectiveness of this process is dependent on the amount of tax revenue so collected. When revenues are collected as well as effectively administered, it may lead to good performance by government in delivering public good for its people.

2.1.3.a. Tax Revenue Collection

Revenue collection generally relates to a government agency's actions to collect outstanding financial obligations from the public. Revenue might come from a variety of sources: taxes, license fees, fines or use of state facilities (Onyegbule, 2016).

Campbell (2019) stated that revenue collection frequently refers to a government agency billing the public or a member of the public for fines, taxes or any other fees. Taxpayers' perception of the use of tax revenue has been identified as one of the major factors that influence tax collection process.

Accounting to Onoja and Ewarere (2015), an average Nigerian has no trust in government and is not encouraged to entrust his resources, hence, payment of taxes are ranked among the least obligation they owe to the government. This is because taxpayers perceive that tax revenue collected is used to cater for the needs of government functionaries and their close associates rather than the needs of taxpayers (Dauda & Saidu, 2014; Nwocha, 2017).

Whenever tax revenue is not properly utilized for the benefit of the citizenry, it creates mistrust between tax authority and taxpayers (Adedoyin & Adeganmi, 2016; Nwocha, 2017).

Leyira, Chukwuma and Asian (2012) assert that the Nigeria tax system has faced a lot of challenges over the years which has impacted the tax revenue collection and hampered national development. According to them, some major problems that have given rise to low tax revenue yield over the years include: poor information management system, poor record keeping and data preservation by tax administrators, complex and cumbersome tax laws, corruption and leakages in the administrative system.; poor and irregular monitoring and compliance visits, Irregular tax assessment, poor inter-agency interface and synergy approaches, Inability to bring the informal private sector into the tax net.

As such, Odusola (2016) is of the view that, the quantum of revenue generated from taxes over the years by the government is grossly insufficient in relation to the ever increasing social, political and infrastructural developmental needs of the country. A number of factors are responsible for tax revenue loss in Nigeria, which may include tax fraud, non-tax compliance, wastages of public fund, corruption in tax administration.

2.1.3.b. Tax fraud

Allain (2016) opined that tax deception is when individuals or corporate organizations intentionally falsify vital information on their tax returns with the intent to deceive tax authority to reduce tax liability. Olive (2018) stated that when a breach of duty is achieved through deception such that it prevents an accurate determination of tax amount, leading to loss of revenue, then tax fraud is

manifested. Saxunova, Sulikova, and Szarkova (2017) described tax fraud as a form of intentional tax avoidance characterized as an economic behavior of taxpayers which results in leakage in tax liability.

2.1.3.c. Non- tax compliance

Non-tax docility is the extent taxpayers fail to oblige with the tax statutes. It is considered as a major issue facing tax administration and revenue generation (Damayanthi, 2015). Several previous literatures have over the years indicated so many factors of non-tax compliance including economic, socio-psychological and demographic which come to play in determining taxpayer's compliance decision. If taxpayers know what they are paying for, their attitude towards tax compliance will change.

Ilaboya and Okoye (2016) believed that the quantum of tax revenue generated by government for its expenditures is dependent on the taxpayers' willingness to abide with the tax authorities' demands.

2.1.3.d. Wastages of public funds

According to Adebidi and Gbegi (2013), wastages of public funds is evident in inflated contract prices, paid but unexecuted contracts, and other criminal methods employed to deplete funds appropriated to Ministries, Departments and Agencies (MDAs). It is only expected that a taxpayer who sees his contribution being misused or converted by top public officials will question the need for further compliance. This ultimately reduces the funds available to government for the implementation of its programmes.

2.1.3.e. Corruption in tax administration

Besides the weakness in tax administrative system, high level of corruption among tax officials creates an opportunity for taxpayers to engage in tax malpractices (Agbonika, 2012). According to Adedoyin and Adekanmi (2016), this has remained an insurmountable problem in the Nigerian tax system. Tax payers may consider eluding paying taxes when the cost of giving bribe to tax officials is far less than the amount to be remitted to government. Most tax officers and administrators have been criticized of diverting a huge percentage of tax funds into their private coffers by colluding with taxpayers who negotiate for the payment of lesser tax, thus leading to lower tax revenue available to the government (Nwocha, 2017).

Ogbuegbu (2016) considered this as a bilateral evasion as taxpayers collaborate with tax officials and offer them bribes to be exempted or under-assessed. In his findings, Akeju (2018) reported that 39.4% of respondents evade the payment of tax because they believe that tax officials do not remit the money to the government.

2.1.3.f. Tax Revenue Accountability

Tax Revenue Accountability stems from the theory that when citizens are forced to pay taxes, they are more likely to feel ownership of government revenues and demand benefits in return, while governments in need of revenue are more likely to make concessions to those taxpayers in order to encourage tax compliance (Kanbiro, 2018). He added that, while the duty of collecting revenue (taxes) belongs to the government, it gives the government the obligation to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner.

The people who are taxed should know how their money is being used. Indeed they have a right to demand for services from the government. This is because taxpayers perceive that tax revenue generated is used to cater for the needs of government functionaries and their close associates rather than the needs of taxpayers (Dauda & Saidu, 2014; Nwocha, 2017). Whenever tax revenue is not properly utilized for the benefit of the citizenry, it creates mistrust between tax authority and taxpayers (Adedoyin & Adekanmi, 2016; Nwocha, 2017).

According to Vance et al. (2015), accountability explains how the perceived need to justify one's behaviors to another party causes one to consider and feel accountable for the process by which decisions and judgments have been reached. Accountability is seen as a quality in which a person displays a willingness to accept responsibility, a desirable trait in public officials, government agencies, or firms. In order to improve tax morale and compliance, taxpayers need to understand the taxes they pay, why they pay them, and how the revenues are used. With this awareness and information, they might be more motivated and better equipped to make demands on government. However, in many African countries like Nigeria, taxpayers find it difficult to know: what taxes they owe, how to pay and what these taxes are used for. (Pedley & McClusky, 2019).

It is, therefore, important for the government to ensure that there is a continuous and comprehensive communication on how tax revenues are used, periodically. This will help build trust of taxpayers in the tax system.

2.1.3.g. Management Structure of the Nigerian Tax Administration

The management structure of the Nigerian tax administration is complex. As a Federal system, the fiscal administration is between the three tiers of government – the Federal, state and local government respectively. The tax administrative organ in Nigeria therefore, are the Federal Board of inland revenue (FBIR) collecting for the federal government through Federal inland revenue services (FIRS), the State Board of Internal revenue (SBIR) collecting for the various states in the federation and the local government revenue committee. The Joint tax board was created as an arbitrating body to mediate in issues between two states in the process of tax administration. The tax jurisdictions of the three tiers of government were duly spelt out in the 1999 constitution of the federal republic of Nigeria.

According to Onyeukwu (2010), “the autonomy of each state in tax administration has brought about multiplicity of tax burden on the tax payer”. He added that companies have sometimes been subjected to same tax or different tax of same nature by various tiers of government. The federal government tax jurisdiction overlaps into that of the state and likewise the states jurisdiction into that of the local government. These flaws are constitutionally permitted in what is referred to as the exclusive list, the concurrent list and the residual list which guides administrative decisions by the federal, states and local governments respectively. The multiplicity of tax on the tax payers (individual and corporate entities) was encouraged by the constitution which allows the various tiers of government fiscal independence (Onyeukwu 2010).

This has the attendance consequence of impacting seriously on the profit or income of the tax payer thereby creating room for evasion and avoidance. It is worthy of note that the multiplicity of tax is not inconsonance with the Nations policy objective taxes in Nigeria shall be few in number (Presidential Committee on National tax policy 2008)

2.2. Theoretical Framework

The original design of tax administration was built around that premise and required significant human interaction between government employees and taxpayers. The rise of what is called Automated Data Processing (ADP).

Some theories have been used to support the concept of tax Administration and Performance. The following theories form the theoretical review for this study to substantiate tax administration and performance. They are: Automated Data Processing (ADP) and the school theory of taxation. Some researchers have attempted to resolve the conceptual distinction between theory and application. Theories of taxation administration and performance have the objectives of assisting the systematic resolution of practical problems surrounding tax administration performance and government financing through exercising the fiscal muscles of taxation.

i. Automated Data Processing (ADP): Automated data processing is the creation and implementation of technology that automatically processes data. This technology includes computers and other communications electronics that can gather, store, manipulate, prepare and distribute data. The purpose of automated data processing is to quickly and efficiently process large amounts of information with minimal human interaction and share it with a select audience. ADP has also allowed the tax administrators to become more efficient at identifying "non-responsive" taxpayers and taking action against them. At the same time, ADP poses a constant threat to unbalance the Service, to degrade tax administration into an exercise in data manipulation and not an exercise in determining the correct taxes owed.

ii. Benefit Theory of Taxation:

According to this theory, the state should levy taxes on individuals according to the benefit conferred on them through the necessary tax administrators. The more benefits a person derives from the activities of the state, the more he should pay to the government. This principle has been subjected to severe criticism on the following grounds:

Firstly, if the state maintains a certain connection between the benefits conferred and the benefits derived. It will be against the basic principle of the tax. A tax, as we know, is compulsory contribution made to the public authorities to meet the expenses of the government and the provisions of general benefit. There is no direct quid pro quo in the case of a tax.

Secondly, most of the expenditure incurred by the slate is for the general benefit of its citizens, it is not possible to estimate the benefit enjoyed by a particular individual every year.

Thirdly, if we apply this principle in practice, then the poor will have to pay the heaviest taxes, because they benefit more from the services of the state. If we get more from the poor by way of taxes, it is against the principle of justice?

According to Onyeukwu (2010), *"the autonomy of each state in tax administration has brought about multiplicity of tax burden on the tax payer"*. He added that companies have sometimes been subjected to same tax or different tax of same nature by various tiers of government. The federal government tax jurisdiction overlaps into that of the state and likewise the states jurisdiction into that of the local government. These flaws are constitutionally permitted in what is referred to as the exclusive list, the concurrent list and the residual list which guides administrative decisions by the federal, states and local governments respectively. The multiplicity of tax on the tax payers (individual and corporate entities) was encouraged by the constitution which allows the various tiers of government fiscal independence (Onyeukwu 2010).

The study of Gill (2000) mentioned that for a tax administration to successfully carry out its functions, one of the major inputs namely history is required. History has a significant effect on current tax administration efficiency and effectiveness. History involves the nature of previous tax amnesties that might have created an expectation of such amnesties in the near future, thereby resulting in failures. History in tax administration might involve previous court decisions that have created prohibitions and make it difficult for tax administration to manage tax laws effectively. The behaviors of top management officers of tax administration and political leaders have affected the deterrent effects of tax administration actions to solve the problem of evasion (Gill, 2003).

The study of Ogbonna and Ebimobowei (2012) state that there is no country or state that can survive without imposition of taxation for the purpose of boosting revenue generation. There are many definitions of the concept of taxation given by various researchers. Adebisi and Gbegi (2013) see taxation as the transfer of resources from the private to the public sector to accomplish some of the nation's economic and social goals. Taxation has been described as a compulsory payment to a government for a common benefit with a known formula to a known and distinct beneficiary (Kiabel&Nwokah, 2009).

The study of Afuberoh and Emmanuel (2014) further stated that tax is an important source of government revenue to every nation including developing economies like Nigeria. The study of Adenugba and Ogechi (2013) further said that such income is collected by tax administration and used to finance public utilities and perform other social responsibilities.

The following are some of the challenges inherent in the Nigerian tax system [10]; unavailability of tax statistics; failure to prioritize tax efforts; tax administration is poor; tax multiplicity; regulatory challenges; structural problems in the economy; underground economy and complexity of the tax laws. Some of the challenges and issues are discussed below.

a. Multiplicity of taxes: Multiplicity of taxes has to do with levying of tax on the same income by two or more jurisdiction. It is a situation that results from taxing an earning more than once. The term “multiplicity of taxes” is not a recognized word in the arena of taxation as such and “thus, the term seems to be peculiar to Nigeria fiscal lexicography” Individual taxpayers as well as corporate bodies are all complaining about the triple effects related with the repetition.

b. Bad administration: One of the main problems of tax in Nigeria is tax administration and it leads to lack of transparency in the management of taxpayers’ money. Tax evasion characterizes the major problems of tax administration in a developing countries including Nigeria.

c. Non Availability of Database: Unavailability of database of all individuals that are taxable, the tool use for assessing and collecting of taxes are inadequate and the absence of firm methods in place are issues that should be addressed for an effective tax system. There are no efforts to collate or analyse the limited data available talk less of storing the data, making it possible to be assessed or retrieved. This suggests that the Nigerian tax system is inefficient and ineffective in its entirety.

d. Tax touting: Tax touting in the local governments is a common practice especially at the level where individuals that are unprofessional and not trained are engaged and used in enforcing and collecting taxes and levies. In some local governments in Nigeria, it is a common practice, where touts are involved and used in collecting various taxes and levies.

e. Complex nature of the Nigerian tax laws: The Nigerian tax laws are so complex that sometimes it is very difficult for even the educated individuals in the society to understand. Due to the complex nature of Nigeria’s tax laws, it is not easy for ordinary taxpayers to understand and sometimes even the learned officials find it difficult because of the problematic nature of the tax laws.

f. Minimum Tax: The imposition of minimum tax on companies when there is no taxable profit means increasing the loss of the company for that year. That is, companies have no option than to pay tax from their capital hence increasing the risk of a possible failure of companies when recording low or no profitability. Minimum tax is seen as coercing a man to donate blood, though the man is suffering from excessive blood loss.

g. Commencement, Change of accounting date and cessation: The Company Income tax Act (CITA) has set out some rules for levying of taxes on a company when it commences business, changes her accounting date and during cessation. On commencement, the first three years of assessment are considered; the year the change occurred and two years following the year of change of accounting date are considered in change of accounting date while in cessation the last two years of assessment are considered. These rules are not necessary and complicated. The result of these rules is double taxation of the companies and excess tax payment by the companies.

h. Non-payment of tax refunds: Numerous tax laws provides for payment of tax refunds to taxpayers who with candid and sincere claims; this is not the case in real practice. Some provisions of the law, for example, VAT deduction at source by agents of the government and in some cases the high rate of withholding tax; make the problem of tax refund a perpetual feature of the tax system in Nigeria.

Economic advice to tax administrators in developing countries would seem to point to several alternative paths. We have seen earlier that strict application of the time-honored marginal cost equals marginal revenue principle would lead administrators to apply their efforts toward short-run revenue

maximizing activities that would eventually undermine voluntary compliance. This strategy would also tend to reinforce the existing selective administration pattern, by which tax handles are chosen on the basis of administrative ease in producing revenue. Such a strategy is aimed directly at increasing short-term tax levels; administrators facing large budget deficits and consequent demands for revenue may feel they have no choice but to follow such a strategy in the short run. However, we have emphasized the cost of simply choosing easy to administer tax handles in terms of the impact on tax structure, and objectives of efficiency, equity, and stabilization.

A more desirable strategy for tax administrators is to support changes in the effective tax structure that would enhance the above objectives. Although tax administrators cannot change legislation they can help implement and/or make possible changes in legislation that would improve the effective tax structure. These efforts would be aimed at implementing more broadly based income and consumption taxes in order to reduce dependence on foreign trade taxes. For the personal income tax this strategy would mean directing administrative efforts toward income other than wages and salaries, and especially earnings of the self-employed. For the company tax, efforts should be made to reach smaller firms so that such firms are not subsidized relative to larger, more modern establishments. With regard to consumption taxes, administrative efforts should support legislative changes to broaden the scope of sales taxes, making possible their application to services and to retail establishments. This type of administration effort would help create a broad-based consumption tax that would not discriminate between domestic and foreign goods and that would be useful for stabilization purposes.

In following a policy of using administrative measures to promote a better tax structure consideration should be given to using less sophisticated taxes that would still broaden the tax base. At present, the combination of sophisticated tax laws and inadequate administration produces an all or nothing situation in which potential tax bases are not exploited because application of the existing law is not possible. One approach to solving this dilemma has been to tax income through presumptive methods - that is, to decide on the basis of various objective indices that the taxpayer has a given (presumed) income. For example, Francophone African countries have been among the leaders in adopting minimum corporate income taxes based on the idea that a corporation's income tax payments should at least be equal to a certain percentage of gross receipts.

Personal income tax in several developing countries is based on visible signs of wealth, such as the taxpayer's residence, servants or automobiles. In practice, this method has been difficult to apply, and standard assessments have been used to estimate the income of "hard-to-tax" groups. For farmers such assessments may be related to the potential output of their land, while professionals may be assessed a minimum income tax based on an estimate of average potential earnings. Although presumptive taxes involve administrative problems of their own and have not yet provided a completely successful answer to the problem of taxing "hard-to-tax" groups, this approach may be preferable to random or selective administration of theoretically superior tax legislation.

Abuja Municipal Area Council (AMAC), in exercise of their powers under the 1999 Constitution of the Federal Republic of Nigeria, (as amended), passed the Tenement Rate Collection Bye-Law (No. 22) ("TRCB") 2014 for the levying and collection of tenement rates. Over the years, demand notices for payment of tenement rates is greeted with stiff opposition for reasons such as lack of accountability; lack of social amenities and infrastructures; huge burden on small scale businesses; multiplicity of tax, fraud, etc.

3 METHODOLOGY

The study designs employed for this study are the Simple Questionnaire Survey and the Correlational Research Design. This allow us to explore the relationship between the adopted variables as stated in the research questions, using statistical analysis. The questionnaire was personally administered to all the sampled population of the staff of Abuja Municipal Area Council (AMAC). Also,

personal interviews was conducted with some selected senior cadre by the researcher. The questionnaire will be collected by hand immediately after responses have been provided. The study population is 320 staff of the Abuja Municipal Area Council (AMAC). The Olonite Sampling Technique was adopted to sample from the population. This method has the advantage of not being biased by having sample closer to the total population. The method claims that when a sample represents and closer to the total population, the closer the results to reality becomes.

The Olonite Sampling Technique formulae thus: Olonite Sampling Technique Formulae for population ranging between 1 – 8,000:

$$SS = \frac{TP}{1 + TP(TCL - OCL)^3}$$

For population ranging between 1 – 8,000

Where SS = Sampling Size, TP = Total Population, 1 = Booster or Step-down, μ = Stochastic Error, ³⁻⁷ = Multiplier, TCL = Total Confidence Level and OCL = Observed Confidence Level.

$$SS = \frac{320}{1 + 320(0.05)^3} = 307.6$$

308 sample

The collected data was analyzed using the Descriptive Table in order to identify each response, understanding predicting the behaviour reaction and desire of the study population which enabled the researcher to proffer answers to the research questions 1 and 2.

Also, for research questions 1 which can be seen in the hypotheses, the 5 point Likert Scale of Strongly Agree (SA), Agree (AG), Neutral (N), Disagree (DA) and Strongly Disagree (SD) was used and Chi-Square Analysis was adopted since it enables a study to examine the relationship between two variables (Tax Administration and Performance).

The Chi-Square is denoted by the Greek alphabet “X²”,

$$\text{Chi-Square formulae: } X^2 = \sum \frac{(O_i - E_i)^2}{E_i}$$

Where X² = Chi-Square calculated figure, Σ = Summation, O_i = Observed Frequency and E_i = Expected Frequency) at 1% level of significance with 0.05 degree of freedom was used to test the stated hypotheses and tabulated benchmark for Chi-Square (Chi-Square Distribution Table – Probability Level – Alpha) was used for decision rule. The Frequency Table was used to answer the research question two (2).

Decision Rule of Chi-Square: If the computed value is greater than (>) the tabulated value (alpha), we reject the null hypothesis and when the computed value is less than (<) the tabulated value (alpha), we accept the hypothesis.

4 DATA ANALYSIS AND DISCUSSION OF FINDINGS

Table 4.1. Tax Administration and Performance Responses

S/N	QUESTIONS	RESPONSE									
		STRONGLY AGREE		AGREE		NEUTRAL		DISAGREE		STRONGLY DISAGREE	
		F	%	F	%	F	%	F	%	F	%
1.	Do you agree if the level of training in the Abuja	56	18	44	14	56	18	40	13	112	36

	Municipal Area Council is enough for the staff?										
2.	Do you agree if the Abuja Municipal Area Council has met their revenue mandate consecutively for 3 years?	52	17	50	16	51	17	32	10	123	40
3.	Has the administration being proactive in generating enough revenue for the government?	154	50	98	32	17	6	22	7	17	6
4.	Is the taxation system and policy obtainable and realistic for the Abuja Municipal Area Council?	41	13	73	24	44	14	42	14	108	35
5.	Do you agree if there is any conflicting in terms of jurisdictional power between the Abuja Municipal Area Council, Internal Revenue Service and the Federal Inland Revenue Service?	27	9	81	26	69	22	5	2	76	25

Source: Researcher's Questionnaire, 2021

It can be seen from table 4.1 submits that 18% of the total respondents strongly agreed that the level of training in the Abuja Municipal Area Council is enough for the staff, 14% agreed, 18% neither agreed nor disagreed, 13% disagreed that level of training in the Abuja Municipal Area Council is enough for the staff while 36% strongly disagreed.

On the second question, if the Abuja Municipal Area Council has met their revenue mandate consecutively for 3 years, 17% respondents strongly agreed, 16% respondents agreed, 17% out of the total respondents were neutral, 10% respondents disagreed that the Abuja Municipal Area Council has met their revenue mandate consecutively for 3 years while 40% respondents strongly disagreed.

On the third question, if the AMAC administration is proactive in generating enough revenue for the government, 50% respondents strongly agreed, 32% respondents agreed, 6% out of the total respondents were neutral, 7% respondents disagreed that the AMAC administration is proactive in generating enough revenue for the government while 6% respondents strongly disagreed.

On the fourth question, whether the taxation system and policy obtainable and realistic for the Abuja Municipal Area Council, 13% respondents strongly agreed, 24% respondents agreed, 14% out of the total respondents were neutral, 14% respondents disagreed that the taxation system and policy is obtainable and realistic for the Abuja Municipal Area Council while 35% respondents strongly disagreed.

Lastly, on the fifth question if there is any conflicting in terms of jurisdictional power between the Abuja Municipal Area Council, Internal Revenue Service and the Federal Inland Revenue Service, 9% respondents strongly agreed, 26% respondents agreed, 22% out of the total respondents were neutral, 2% respondents disagreed that there are conflicting mandates in terms of jurisdictional power between the Abuja Municipal Area Council, Internal Revenue Service and the Federal Inland Revenue Service while 25% respondents strongly disagreed.

Table 4.2 Challenges Faced by the Abuja Municipal Area Council in Achieving their Revenue Mandate as Stated by the Law

S/n	Questions	FREQUENCY		PERCENTAGE	
		YES	NO	YES%	NO%
1.	Do you agree there is no proper training for the staff of the Abuja Municipal Area Council?	245	63	76	24
2.	Is there any conflicting policy hindering the Abuja Municipal Area Council from being effective and efficient?	208	100	66	34
3.	Are the resources aimed towards operational activities of the Abuja Municipal Area Council provided?	201	107	65	35
4.	Is corruption a challenge to effective tax administration and Abuja Municipal Area Council Optimum performance?	253	55	82	18
5.	Are there pronouncement in the statute that has ambiguous meaning which is capable of misleading tax officers?	187	121	61	39

Source: Researcher's Questionnaire, 2021

Table 4.2 shows that 74% out of the total respondents consented that there is no proper training for the staff of the Abuja Municipal Area Council while 24% did not consent. On the question if there any conflicting policy hindering the Abuja Municipal Area Council from being effective and efficient, 66% respondents said Yes while 34% replied No.

When asked if the resources aimed towards operational activities of the Abuja Municipal Area Council provided, 65% of the total respondents replied Yes while 35% replied No. When asked if corruption a challenge to effective tax administration and Abuja Municipal Area Council Optimum performance, 82% agreed by saying Yes while the remaining 18% replied No.

Lastly, when asked if there pronouncement in the statute that has ambiguous meaning which is capable of misleading tax officers, 61% out of the total respondents consented that is true while 39% disagreed by replying No.

The result for the first question asked above shows that no proper training is available for the staff of the Abuja Municipal Area Council as the number of respondents that agreed is 76% while the other 24% disagreed.

The result for the second question whether conflicting policies are hindering the Abuja Municipal Area Council from being effective and efficient, 66% respondents agreed while the remaining 34% disagreed that there is no conflicting policies are hindering the Abuja Municipal Area Council from being effective and efficient.

The result for the third question if the resources aimed towards operational activities of the Abuja Municipal Area Council provided, 65% respondents agreed while the remaining 35% disagreed.

The result for the fourth question whether corruption is a challenge to effective tax administration and Abuja Municipal Area Council Optimum performance, 82% respondents agreed while the remaining 18% disagreed.

Lastly on the question if there are pronouncements in the statute that has ambiguous meaning which is capable of misleading tax officers, 61% respondents agreed that there are some pronouncements in the statute that have ambiguous meaning which is capable of misleading tax officers while the remaining 39% disagreed.

4.2 Test of Hypotheses

Table 4.3. Test of Hypothesis 1: There is no significant relationship between tax administration and the performance of the Staff of the Abuja Municipal Area Council

Category	Observed (O _i)	Expected (E _i)	O _i – E _i	(O _i – E _i) ²	<u>(O_i – E_i)²</u> E _i
SA	154	61.6	92.4	8,537.76	27.72
A	98	61.6	34.4	1,183.36	3.842
N	17	61.6	-44.6	1,989.16	6.458
D	22	61.6	-39.6	1,568.16	5.091
SD	17	61.6	-44.6	1,989.16	6.458
Σ	308	308	0	15,267.6	49.569

Source: Researcher's analysis, 2021

Note: 5% Degree of Freedom

$$\text{Chi-square formulae: } X^2 = \frac{\sum(O_i - E_i)^2}{E_i}$$

This hypothesis states that there is no significant relationship between tax administration and the performance of the Staff of the Abuja Municipal Area Council.

In Table 4.3, the Chi-Square (χ^2) calculated is 49.569, while the critical value is 32.03 from the statistical table. The Chi-Square calculated value (49.569) is greater than the critical value (32.03). As a result of this, the research rejects the null hypothesis at 5% level of significance. It can be concluded that there is a relationship between tax administration and the performance of the Staff of the Abuja Municipal Area Council. It therefore means that effective tax administration can fill the gap created by conflicting tax policies and system in curbing tax officer's redundancy and low revenue generation.

Table 4.4. Test of Hypothesis 2: There is no significant relationship between the challenges faced by the Abuja Municipal Area Council and the revenue mandate achievement as stated by the law

Category	Observed (O _i)	Expected (E _i)	O _i – E _i	(O _i – E _i) ²	<u>(O_i – E_i)²</u> E _i
SA	56	61.6	-5.6	31.36	0.102
A	44	61.6	-17.6	309.76	1.006
N	56	61.6	-5.6	31.36	0.102
D	40	61.6	-21.6	466.56	1.514
SD	112	61.6	50.4	2,540.16	8.247
Σ	308	308	0	3,379.02	10.971

Source: Researcher's design, computation and analysis, 2021

Note: 5% Degree of Freedom

Chi-square formulae: $X^2 = \frac{\sum(O_i - E_i)^2}{E_i}$

This hypothesis states that there is no significant relationship between tax administration and the performance of the Staff of the Abuja Municipal Area Council.

In Table 4.4, the Chi-Square (χ^2) calculated is 10.971, while the critical value is 8.24 from the statistical table. The Chi-Square calculated value (10.971) is greater than the critical value (8.24). As a result of this, the research rejects the null hypothesis at 5% level of significance. It can be concluded that there is a relationship between the challenges faced by the Abuja Municipal Area Council and the revenue mandate achievement as stated by the law of the Staff. It therefore means that once these challenges are eradicated, there will be an increase in the efficiency and effectiveness of the staff of Abuja Municipal Area Council.

4Table 4.5: Analysis of research question: To identify the challenges faced by the Abuja Municipal Area Council in achieving their revenue mandate as stated by the law

S/n	Questions	FREQUENCY		PERCENTAGE	
		YES	NO	YES%	NO%
1.	Do you agree there is no proper training for the staff of the Abuja Municipal Area Council?	245	63	76	24
2.	Is there any conflicting policy hindering the Abuja Municipal Area Council from being effective and efficient?	208	100	66	34
3.	Are the resources aimed towards operational activities of the Abuja Municipal Area Council provided?	201	107	65	35
4.	Is corruption a challenge to effective tax administration and Abuja Municipal Area Council Optimum performance?	253	55	82	18
5.	Are there pronouncement in the statute that has ambiguous meaning which is capable of misleading tax officers?	187	121	61	39

Source: Researcher’s design, computation and analysis, 2021

Table 4.5 shows that 76% out of the total respondents consented that there is no proper training for the staff of the Abuja Municipal Area Council while 24% did not consent. This shows that government effort has not been enough in supporting and training the staff of the Abuja Municipal Area Council since “YES” has the highest percentage; this posit a challenge.

On the question if conflicting policy hindering the Abuja Municipal Area Council from being effective and efficient, 66% respondents said yes while 24% said no. This shows that there are some conflicting issues regarding the interpretation of the tax laws since “YES” has the highest percentage; this posit a challenge.

When asked if there are resources aimed towards operational activities of the Abuja Municipal Area Council provided, 65% of the total respondents said yes while 35% disagreed. This shows that the Government have not been supporting the Area Council enough in the provision of resources needed for the Council’s activities; since “YES” has the highest percentage; this also posit a challenge.

When asked if corruption is a challenge to effective tax administration in Abuja Municipal Area Council Optimum performance, 82% said yes while the remaining 18% replied no. This shows that corruption is a major challenge to effective tax administration in Abuja Municipal Area Council Optimum performance, since “YES” has the highest percentage.

Lastly, when asked if there are pronouncement in the statute that has ambiguous meaning which is capable of misleading tax officers, 61% of the total respondents agreed while 39% replied no. This shows that ambiguous interpretation of the tax laws by the Council Staff challenge to effective tax administration in Abuja Municipal Area Council Optimum performance, since “YES” has the highest percentage. This also posit a major problem.

4.2 DISCUSSION OF FINDINGS

The result for the first research question indicate that there is a relationship between tax administration and the performance of the Staff of the Abuja Municipal Area Council. The result for the second research question indicate that there is a relationship between the challenges faced by the Abuja Municipal Area Council and the revenue mandate achievement as stated by the law.

The first research question indicates that there is relationship between tax administration and performance. This means that tax administration can be used as a tool to aid organizational performance.

The second research question shows that there is no proper training for the staff of the Abuja Municipal Area Council, also there are conflicting policy hindering the Abuja Municipal Area Council from being effective and efficient, there are no much resources aimed towards operational activities of the Abuja Municipal Area Council provided; The study also found out that corruption is a challenge to effective tax administration in Abuja Municipal Area Council Optimum performance. Lastly, the study found out that there are pronouncements in the statute that have ambiguous meaning which are capable of misleading tax officers.

5. CONCLUSION AND RECOMMENDATIONS

This research analysed the effect Tax Administration and Performance of Abuja Municipal Area Council, Abuja focusing on the relationship between tax administration and the performance of the Staff of the Abuja Municipal Area Council and the challenges faced by the Abuja Municipal Area Council in achieving their revenue mandate as stated by the law. This study has made us known that there is a relationship between tax administration and the performance of the Staff of the Abuja Municipal Area Council; an increase in the effectiveness and efficiency of tax system and administration will drive a positive increase in staff performance of the Abuja Municipal Area Council.

Secondly, with this study, it is now known that there is no proper training for the staff of the Abuja Municipal Area Council and that there are conflicting policy hindering the Abuja Municipal Area Council from being effective and efficient, also the resources aimed towards operational activities of the Abuja Municipal Area Council are not adequately provided. It has also been known that corruption is a challenge to effective tax administration and the staff of Abuja Municipal Area Council Optimum performance and finally, some of the pronouncements in the statute have ambiguous meaning which is capable of misleading tax officers.

5.1. RECOMMENDATIONS

Based on our findings, the following recommendations were presented:

- i. The necessary authorities in charge of tax laws should properly review the laws in order to know the conflicting laws that are capable of misleading each tax administration tiers and in thus reducing their efficiency and effectiveness.
- ii. Government should budget more funds to support further sensitization of the tax laws within her tax administrations; however, this should be done using the economies of scale.
- iii. Tax Officers should on a weekly basis, familiarize their selves with the tax laws and system in terms of skills acquisition in computing and Tax System and laws.
- iv. The management of AMAC, Abuja on a two - month basis conduct the mandatory tax officers' seminars, by this, we believe that the gaps between taxation knowledge will be closed.

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