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An Empirical Investigation of Procedural Effect for Tax Administration in Lagos and Osun States of Nigeria

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Abstract

All resource-dependent countries have experienced catastrophic economic and political crises, leading inevitably to their inability to meet the delivery of basic needs and security to their citizens. Many have had to turn to taxation to meet the shortfall in revenue generation from natural resources. This paper discusses the concepts of Tax, Tax Administration, Development of Tax, Tax Imposition, Model of Tax Administration, Nigerian Tax Laws, Tax Regulations, Fiscal Issues and Tax Transaction in Nigeria. It attempts to discuss some theories that have helped us to have vivid understanding of the subject matter of discussion. These theories are: Social Contract Theory, Benefit/Utility Theory, Ability to Pay Theory, and Principle of Equal Distribution Theory. Using data collected from Lagos and Osun State, this study sought to understand what the effect of procedure for tax

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administration has on effective taxation in the states. It is concluded that if tax administration in the study areas is well executed, the development of basic infrastructures for the general good of the citizens will improve, and this in turn will make citizens to see the need to want to comply more with tax demands.

Keywords: Fiscal Issues; Model of Tax Administration; Nigerian Tax Law; Tax; Tax Administration; Tax Imposition; Tax Regulations

Introduction

Based on statistics, about 1% of the population accounts for about 50% of the tax revenue accruing to the government (PwC, 2016). Of course, this may differ from one tax jurisdiction to another, however, it gives an indication as to where the revenue generating potential of any state lies. Steinmo (1993) argued, "governments need money. Modern government needs lots of money. How they get this money and whom they take it from are the two most difficult political issues facing any modern political economy." Many countries tend to generate revenue through taxation for fiscal purposes. In Nigeria, tax administration development predates the advent of colonial rule in Nigeria; taxes, at that time, were mostly levied in various forms and contributed to communal welfare. There has been a particular system of direct taxation prior to the colonial era which varied from one part of Nigeria to the other and this varies significantly from the normal structure of modern taxation known today.

Nevertheless, an essential element of taxation, as can be deciphered throughout the history of mankind, is that it bears a crucial connection with development. Nigeria has had its fair share of tax challenges and it has recorded some achievements over the years. The Nigerian tax system, like any other system, is a tripartite structure which comprises of tax policy, tax legislation and tax administration. The revenues are collected from corporations through rents, royalties and taxes rather than through taxing dispersed agricultural producers via head taxes, income taxes, or the pricing policies of marketing boards.

Tax Administration being the focus of this study encompasses the implementation of tax laws through tax authorities. This shows that in a bid to establish an efficient tax system that will make taxation the pivot for national development, appropriate tax policies and legislations should be put in place and adequately implemented. The administration of taxation in Nigeria is vested in the various tax authorities depending on the tax under consideration. Broadly, there are three categories of tax authorities, namely: the Federal Inland Revenue Service (FIRS), the State Internal Revenue Service (SIRS), and the Local Government Revenue Committee (LGRC). The enabling law in respect of each type of tax will normally contain a provision as to which body is charged with the administration of such taxes. Each of the tax authorities has their distinct composition, powers and functions.

According to the World Bank's Doing Business 2017 Report, Nigeria ranks 138 of 183 countries surveyed on the ease of doing business and 134 on the ease of paying taxes. In 2017, Nigeria ranked 125 on the ease of doing business and 182 on the ease of paying taxes. Nigeria has been slipping back consistently on the ease of paying taxes index which is a function of the relevant tax authorities. Remaining on the same level from 2016 was not so much about what Nigeria did wrong as much as what Nigeria failed to do. In other words, many countries are reforming to become more competitive in the global business space: Nigeria cannot afford to be left behind. Nigeria's ranking on the ease of paying taxes is a function of three main indicators i.e. the number of tax payments, time required to comply with tax obligations and total tax rate. For an appropriate grasp of the prospects and challenges facing tax administration we would be studying tax administration in two states.

Tax evolved in human society out of necessity to finance government activities. Of all these activities war happens to be the most prominent. Basically history suggests that governments impose tax when they are fighting wars and at a time when they reach a level of commercial development. However, taxation is used to achieve economic growth, fight inflation, deflation and depression, achieve equitable distribution of income wealth, allocated resources in a socially desirable manner, discourage the

consumption of certain goods, encourage and protect new industries, and ensure that the balance of payment of the country is in a healthy position.

Tax is generally a social contract. According to Franklin D. Roosevelt, "taxes after all are the dues that we pay for the privileges of membership in an organised society" (Symth 1907 cited in Olaiya, 2010). In Nigeria, like many other countries around the globe, taxes play a critical role in ensuring the existence of the nation and the wellbeing of her people. Therefore, this study seeks to assess the overall effectiveness of tax administration in Nigeria by comparing Lagos and Osun States by looking at their institutional and legal frameworks, prospects and challenges. It is noted that scholarly attention in the crucial area of governance, which borders on public financial well-being of the states, is at low ebb as records show that most studies have only attempted to identify and analyse the challenges without delving into the structural imbalances in the policy framework in terms of institutional and legal framework for measuring the prospect of tax administration. This study fills the yawning gap.

Thus, tax is a potent tool of economic, social reform and development. It affects every aspect of the economy and individuals, corporate bodies, citizens and foreigners, manufacturers and marketers, workers and pensioners, among others. The scenario of tax as a compulsory levy appears to be changing as taxpayers in Nigeria (individuals and corporate entities) would want to comply with tax commitment and payment if only they are convinced that government would use the tax they pay to provide good roads, electricity supply, good health systems and other social amenities, etc. Beyond this, tax authorities must be alive to the changing nature of taxpayers in their jurisdictions. Tax authorities must be able to overhaul the existing institutional and legal framework that could enhance effective tax administration.

Conceptual Clarification: Discourse on Tax and Taxation in Nigeria

Tax

In order to properly understand tax administration, there is need to begin with the meaning of "tax". Tax has been defined as "a monetary charge imposed by the government on persons, entities, transactions and properties to yield revenue." Cicero aptly states that "taxes are the sinews of the

state" (Jeffrey, 2010). That is the primary way the society allocates the burden of government to its people. Tax is a powerful tool for achieving economic and social policy objectives of government and it is a means of transferring resources from the private to the public sector.

A standard definition of tax is that it is "a compulsory exaction from a taxpayer paid in cash or in kind to the government to provide for the public services of common interest without particular regard to the particular benefit received by the taxpayer." Ochiogu (1994) defines tax as a levy imposed by the government against the income, profit or wealth of the individuals and corporate organisations. According to *Blacks Law Dictionary* (1990), tax is a taxable portion of the produce of the property and labour of the individual citizens, taken by the nation, in exercise of its sovereign rights, for the support of government, for the administration of the laws, and as the means for continuing in operation the various legitimate functions of the state. Adesola (1998) holds that tax is a compulsory levy which a government imposes on its citizens to enable it to obtain the required revenue to finance its activities. Abdulrazaq (2002) defined tax "as an enforced contribution of money, extracted pursuant to legislative authority." Dalton (1923) defined tax as a compulsory contribution imposed by a public authority, in respect of the exact amount of services rendered to the tax payer in return." According to Seligman (1915), a tax is compulsory contribution from a person to the government to defray the expenses incurred in the common interest of all, without reference to special benefit conferred.

Furthermore, the Institute of Chartered Accountants of Nigeria (2006) and the Chartered Institute of Taxation of Nigeria (2002) view tax as an enforced contribution of money, enacted pursuant to legislative authority. If there is no valid statute by which it is imposed, a charge is not a tax. Tax is assessed in accordance with some reasonable rule of apportionment on persons or property within tax jurisdiction. Sanni (2007) views tax as an instrument of social engineering which can be used to stimulate general or special economic growth.

Taxation is seen as a burden which every citizen must bear to sustain his or her government because the government has certain functions to perform for the benefits of those it governs. Taxation is undoubtedly a veritable instrument for national development. Apart from being a major

source of revenue for government to provide goods and services needed by the people, tax policies, can and do stimulate economic growth and job creation through its impact on investment and capital formation in the economy. So whether it is called a tax, duty, levy, fee, toll, rates or charges, to the extent that it is compulsorily imposed by government and usually without a direct benefit to the payer– then it is a tax.

Tax Administration

It is widely held, even though erroneous, that tax administration is the concern of only tax authorities or those who are in one way or the other connected with administering the tax system in Nigeria. Such a position is borne out of the misconception that taxation is an imposition maintained only for the benefit of government or those who administer the taxes collected. This is wide off the mark, as tax administration/tax system encompasses those persons, agencies, institutions (in the public and private sector) and the processes involved in: i. tax legislation; ii. administration/enforcement of tax laws; iii. collection, allocation, distribution and expenditure of tax revenue and iv. other ancillary matters related to the effective and efficient performance of tax functions and the tax system.

The very nature of taxation requires participation by several parties, including those who are being taxed (taxpayer), those collecting the tax (tax authorities), those who utilise the tax (Government Ministries, Departments, Agencies etc.), those who create the laws on the basis of which the tax is collected (legislature) and ultimately those on whose behalf the tax is collected and for whose benefit is it utilised (the entire citizenry).

The stakeholder is here used to refer to entities that contribute to and derive benefits from the tax system at the national, state and local government levels. These relevant stakeholders can be categorised into three. The first set comprises of the three arms of government- executive of the Federal, State and Local Government; the Legislature and The Judiciary. The second is made up of tax and revenue authorities like the Federal Ministry of Finance; the Federal Inland Revenue Service; the State Board of Internal Revenue; the Joint Tax Board; Local Government Revenue Committee; and the Nigerian Custom Service. The final set consists of the tax payers and consultants. The Nigerian Public, Corporate Organisations, Organised

Private Sector, Trade Unions, Tax Consultants/Other Professionals belong here.

Evolution and Development of Tax

Tax evolved in human society out of necessity to finance government activities. Of all these activities war happens to be the most prominent. Basically history suggests that governments impose tax when they are fighting wars and at a time when they reach a level of commercial development.

Taxation has been on in various forms for a long time dating back to the Roman era. Notable historical events linked with tax include lady Godiva's ride through Coventry Street in the 11th Century in plea for her husband to reduce taxes. UK history revealed that 1512 witnessed the first instance of deduction of income tax before such incomes are collected. Prime Minister William Pitt the younger in 1798 announced income tax to finance war, despite his belief that income tax was not in line with the customs and manner of a nation. In the 1200s and 1300s, Italian states levied a tax called *dazio* on mercantile properties in war times (Sometimes several times in a year). Napoleon of France taxed income from trade and professions. Holland had its first income tax in 1797. Austria 1799, Russia in 1812 (when Napoleon invaded).

Reasons for the Imposition of Tax

The primary goal of developing countries is to increase the rate of economic growth and hence ensure that the per capita income leads to higher standards of living through the accomplishment of two major objectives: One, the provision of additional basic government services particularly in education public health and transport which are imperative for the growth of the rest of society; and two, a higher rate of capital formation in production facilities, whether undertaken in the public or private sector. The specific goal is not the highest possible rate capital formation but the lowest rate that will permit the maximum rate of growth in Gross National Product (GNP) regarded as feasible under the circumstances.

Rabiu (1981) states that the original purpose of taxation was to raise money to finance government expenditure and this remains the main purpose.

Ola (1985) agreed with him when he stated that taxation has two main objectives: one, to raise revenue to finance the government expenditure; and two, to influence activities in the economy as a whole. Tax policy provides a mechanism for influencing consumer demand and for providing incentives for production, investment and savings.

Nowadays taxation is used to achieve economic growth, fight inflation, and deflation, achieve equitable distribution of income wealth, allocate resources in a socially desirable manner, discourage the consumption of certain goods, encourage and protect new industries, and ensure that the balance of payment of the country is in a healthy position. Buruwa (1985) lists two purposes for taxation. They are to: transfer resources from the private to public sector, distribute the cost of government fairly among people in approximately the same class.

On his own part, Lipsery (1975) cited by Olaiya (2012) views the use of tax structure as a policy tool. He argued that records have shown that taxes raised amount to a substantial portion of all income earned in a country. He believes that because of the effect taxes have on prices, we also expect them to have an effect on the allocation of resources. However, some people hold the view that the total effect taxation has is on the allocation of resources.

In summary, the aims of modern taxation, from the different viewpoints, are as follows: Taxation is a tool for satisfying collective wants, solving economic problems, and enabling the implementation of social policies.

Models of Tax Administration

Models of tax administration vary from country to country. Lateef (2010) argues that the existing model of tax administration can be identified under the British and American models. The British model assumes tax payers are incompetent about the tax process hence authorities do not rely on the information supplied by tax payers. Each return supplied by the taxpayer is audited and independent verification is done on the data supplied. This is very expensive to run as collection cost is very high. The American model, on its part, is referred to as "voluntary compliance system". It assumes competence of taxpayers. It believes information supplied by taxpayers, but penalises them heavily for any wrong or false declaration. It rarely

investigates returns (only 5% is audited) (Adesola, 2000). This model is considered by many writers to be more efficient in U.S.A. Reasons adduced for this include efficient data processing system, which aids detection of tax fraud, penalising of tax offences and, efficient organisation of tax collection (into divisions with assigned schedules).

Nigeria inherited the British Model since 1960 and has since then been operating this up to 1990 when self-assessment scheme was introduced. Unfortunately, most of the factors that are necessary for efficiency of the system are absent in Nigeria. There is also lack of confidence on the part of taxpayers in Nigeria as to the utilisation of tax proceeds. Thus, voluntary compliance is difficult on the part of the people. The implication is that 100% of the returns supplied by taxpayers may continue to be audited until the conditions obtain.

Nigeria's Tax Laws

Nigeria's tax laws are derived from the British Laws and Nigeria's tax system is governed or regulated by several laws which are referred to as "Acts" under a democratically elected government and a "Decree" (at federal level) or "Edict" (at state level) under military rule. These tax laws which have been copiously amended are briefly explained below.

(a) Personal Income Tax Act, Cap. P8, LFN 2004 (number 104 Laws of the Federation of Nigeria (LEN) 1993)

This is a consolidation of the Income Tax Management Act (ITMA), 1961, and all its amendments up to the 1990s. It is the law that provides the rules and practices about personal income taxation in Nigeria. Personal income tax is collected by the various state governments through the state Board of Internal Revenue (SBIR) from individuals resident in the tax territory.

(b) Companies Income Tax Act, Cap. C21LFN 2004 (cap 60 LFN 1990 as amended by Decree 3 of 1993 and Decree 30, 31 and 32 of 1996)

This is the current enabling law that governs the collection of taxes on profit made by companies' operating in Nigeria, excluding companies engaged in petroleum exploration activities. Non-Nigerian companies, i.e. foreign companies, are also subject to tax under this tax law. The tax is

collected by the Federal Government via the Federal Inland Revenue Services (FIRS). The Companies' Income Tax Act is a federal law operated by the FIRS. The most significant enactment on companies' tax is the Companies' Income Tax Act number 28 of 1979 which replaced CITA 1960. CITA 1979 codifies all the companies income tax enacted since 1961. Between 1979 and 1991, there were amendments to CITA 1979; 4 of 1985; 12 of 1987; 31 and 55 of 1989; and 21 and 63 of 1991.

All the 7 amendments were codified into the CITA CAP 60 Law of the Federation of Nigeria (LFN) 1990. It took effect retrospectively from 1st of April, 1977. The amendments, in conjunction with Decree number 3, 1993 make up the Nigerian tax laws 1995, first prepared under the authority of FIRS (in force on the 31 day of December 1993).

The Nigerian tax laws are presently undergoing a review. The CAP 60 has been amended to date by the following provisions:

i. Decree number 3 of 1993 1st January, 1993,
ii. Decree number 30 of 1996 1st January, 1993 and 1996,
iii. Decree number 31 of 1996 1st January, 1995,
iv. Decree number 32 of 1996 1st January, 1996 (part vii),
v. Decree number18 of 1998 1st January, 1994(b)1/1/96 and 1/1/97,
vi. Decree number 19 of 1998 1st January, 1998,
vii. Decree number 21 of 1993 1st January, 1990,
viii. Decree number 63 of 1993 1st January 1991,
ix. Decree number 30 of 1996 1st January 1993,
x. Decree number 31 of 1996 1st January, 1996,
xi. Decree number 18 of 1998 1st January, 1994,
xii. Decree number 19 of 1998 1st January, 1998,
xiii. Decree number 21 of 1998 1st January, 1998,
xiv. Decree number 40 of 1998 2nd December, 1998,
xv. Decree number 30 of 1999 1st January, 1999.

(c) Petroleum Profit Tax Act, Cap. P13, LFN 2004 (cap 354 LFN 1990)

This law is a codification of the petroleum profit tax ordinance number 15 of 1954 with all its amendments up to 1990. This is the law that regulates

the collection of tax on profits made by companies engaged in petroleum exploration activities in Nigeria. The tax goes to the federal governments via FIRS.

(d) Capital Gains Tax Act, Cap. C1, LFN 2004 (CAP 42 LFN 1990)
This law, which amended the Capital Gains Tax Decree number 42 of 1962, governs the collection of taxes due on the disposal of chargeable asset. This tax is collected by the government via the State Board of Inland Revenue (SBIR) from individuals resident in the state, where gain arises and by the Federal Government via the FIRS companies.

(e) Value Added Tax Act, Cap. V1, LFN 2004 (Number 102 LFN 1993)
This is the law that regulates the collection of tax due on variable goods or services made by incorporated companies and other business organisations.

(f) Educational Tax Act, Cap. E4, LFN 2004 (Number 7 LFN 1993)
This tax law was promulgated in 1993 with sole objective of enabling the government to use the amount collected for the rehabilitation, restoration and consolidation of education in Nigeria. The tax is assessed and collected by the FIRS at a rate of 21% from the assessable profits of companies.

(g) Industrial Development (Income Tax Relief) Act, Cap. 179 LFN 1990
This is the enabling law that grants tax holidays to certain categories of companies that are starting off. Companies granted pioneer status are exempted from all forms of tax on profit derived during the pioneering period which is for an initial three years but which could be extended for two more. Pioneer cases are handled by FIRS. Emphasis has been placed on legislation because every tax imposed has to be backed up by legislation as no person would agree to part with some of his income without being convinced that it is authorised by law. Besides, tax payers are very sensitive and aggressive when tax demands are made on them. This makes it necessary that tax be adequately supported by legislation so that the administration can use law as a basis of their notices. In addition of the law, above, the

various states and local governments have laws that regulate personal income tax and other forms of tax.

(h) Taxes and Levies (Approved List of Collections) Decree 1998
In order to avoid multiplicity of taxes, the Federal Government via Decree No. 2 of 1998 came out with a list of the approved taxes and levies that can be collected by each tier of government in Nigeria. By the provision of the decree, no entity other than the appropriate tax authorities- the federal board of inland revenue, the state board of inland revenue, the local government revenue committee or a ministry, government department or any other government body- shall collect on behalf of the government, any of the taxes or levies listed in the Decree. In addition, no person including a taxes authority shall mount a road block in any part of the federation for the purpose of collecting taxes or levies. A person who collects or levies any tax or levy or mounts a roadblock or causes road block to be mounted for the purpose of collecting any tax or levy shall be guilty of an offence and shall be liable on conviction to a fine of ₦50,000 or imprisonment for 3years or both. This Decree took effect on 1st April, 1997.

Relevant Tax Regulations and Fiscal Issues in Nigerian Transaction Taxes

(a) Capital Gains Tax
This accrues on an actual year basis and it pertains to all gains accruing to a tax payer from the sale or lease or other transfer of proprietary rights in a chargeable interest which are subject to a capital gains tax of 10%. Such chargeable assets may be corporeal or incorporeal and it does not matter that such an asset is not situated in Nigeria. However, where the taxpayer is a non-resident company or individual, the tax will only be levied on the amount received or brought into Nigeria. Computation of capital gains tax is done by deducting from the sum received or receivable from the cost of acquisition to the person realising the chargeable gain plus expenditure incurred on the improvement or expenses incidental to the realisation of the asset.

(b) Value Added Tax (VAT)

This was introduced by the VAT Decree No. 2 of 1993, to replace the old sales tax. It is a consumption tax levied at each stage of the consumption chain, and is borne by the final consumer. It requires a taxable person upon registering with the Federal Board of Inland Revenue to charge and collect VAT at a flat rate of 5% of all invoiced amount of taxable goods and services. VAT paid by a business on purchases is known as input tax, which is recovered from VAT charged on company's sales, known as output tax. If output exceeds input in any particular month, the excess is remitted to the Federal Board Inland Revenue (FBIR), but where input exceeds output the taxpayer is entitled to a refund of the excess from FBIR though in practice this is not always possible. A taxpayer however has the option of recovering excess input from excess output of a subsequent period. It should be stated at this point that recoverable input is limited to VAT on goods imported directly for resale and goods that form the stock-in-trade used for the direct production of any new product on which the output VAT is charged.

(c) Education Tax

An education tax of 2% of assessable profits is imposed on all companies incorporated in Nigeria. This tax is viewed as a social obligation placed on all companies in ensuring that they contribute their own quota to the development of educational facilities in the country.

(d) Petroleum Profits Tax

The Petroleum Profits Tax requires all companies engaged in the extraction and transportation of petroleum to pay tax. The taxable amount of a petroleum company comprises proceeds from the sale of oil and related substances used by the company in its own refineries plus any other income of the company incidental to and rising from its petroleum operations. The taxable income of a petroleum company is subject to tax at 85% but this percentage is lowered to 65.75% during the first 5years of operations. Where oil companies operate under production sharing contracts, they will be liable to pay tax at the rate of 50%. There are however some concessions granted petroleum companies known as Capital Allowance and Petroleum Investment Allowance. The former is deducted in arriving at the taxable

income and entails expenditure on equipment, pipelines and storage facilities, buildings and drilling costs; these are referred to as qualifying assets. The applicable rate of Capital Allowance for any year is 20% of the cost of the qualifying asset applied on a straight line basis for the first 4 years and 19% for the 5th year. The latter is regarded as an addition to capital allowance and covers allowance in respect of new investments in assets for petroleum exploration; it is available in the accounting period in which the assets are first used. It must be stated that the deduction of Capital Allowance is restricted, so that for any accounting period, the tax on the company should not be less than 15% of the tax which would have been assessable had no capital allowances been granted the company.

(e) Nigerian Social Investment Trust Fund (NSITF)

This is governed by the NSITF Act, and requires everybody in a Nigerian incorporated company to contribute a certain percentage of their salary to the fund. This contribution is based on the assumption that the maximum basic salary in Nigeria is N48,000 per annum. Expatriates are excluded from this requirement where they can show proof of a similar contribution in their home country. The rate of contribution is defined as follows: where the contributor is an employee, 2.5% of his salary subject to a maximum of ₦1,200 per annum; where the contributor is an employer, 5% of basic salary subject to a maximum of ₦2,400.

(f) Stamp Duties

The administration of stamp duty is another form of tax, which is jointly carried out by the federal and state authorities, depending on the type and nature of documents. Stamp duties are regarded as transaction taxes, and the rates chargeable would depend on the classification of the document. Some documents attract stamp duties on flat rate basis while others are assessed individually.

(g) Withholding Tax

Nigerian law subjects certain activities and services to withholding tax. This basically means that where, during transactions in any of the specified activities or services, a payment is due from one person to another, the person making the payment is expected to deduct tax at the applicable rate

and remit it to the relevant tax authority. This should be done not later than 30 days after deduction. This provision can be found in Sections 68 to 72 of the Personal Income Tax Decree No. 104 of 1993; Sections 60 to 64 of the Companies Income Tax Act (as amended) and Section 51(a) of the Petroleum Profit Tax Act (as amended). Some of the activities and services and their current applicable rates include:

Table 1: Withholding Tax

Payment	%Corporation	%Individual/Partnership
Rent	10	10
Construction	5	5
Dividend	10	10
Royalties	10	5
Commission	10	5
Professional Fees	10	5
Technical Fees	10	5
Consultancy Fees	10	5

(h) Double Taxation Agreements/Treaties

Nigeria has a number of tax treaties referred to as “Double Taxation” Agreements with a number of countries. This is to ensure that the tax payable in Nigeria on the profits of a Nigerian company being remitted into the country are reduced by the amount of “foreign tax” paid abroad and vice versa. In the last few years, Nigeria has entered into double taxation agreements with a number of countries. These agreements are entered with a view to affording relief from double taxation in relation to taxes imposed on the profit taxable in Nigeria and any tax of similar character imposed by the laws of the country concerned. Some of the countries that Nigeria has double tax agreement with include the UK, France, Netherlands, Belgium, Canada and Pakistan.

(i) Personal Income Tax

The legal basis for this tax is found in the provisions of the Personal Income Tax Decree (now Act) 104 of 1993. Every taxpayer in Nigeria is to pay tax on the aggregate amount of his income whether derived from within or outside Nigeria. Salaries, wages, fees, allowances, and other gains or benefits, given or granted to an employee are taxable. The employers of labour are deemed to be agents of the tax authority for the purpose of remitting taxes deducted from earnings due to employees. However, residency of the taxpayer determines the extent of a taxpayer's liability in Nigeria. A person's place of residence for this purpose is defined as a place available for his domestic use in Nigeria on a relevant day, excluding hotels and rest houses. A person is deemed resident in Nigeria if he resides in Nigeria for 183 days in any 12 months period. Expatriates holding residence permits are liable to tax in Nigeria even if they reside in the country less than 183 days in any 12 months period. Once residence can be established, the relevant tax authority of the territory is the tax authority in which the taxpayer has his place of residence or principal place of business. The following are however exempted from tax:

i. Medical or Dental expenses incurred by the employee;
ii. Retirement gratuities and compensation of office;
iii. The cost of passage to or from Nigeria incurred by the employee;
iv. Interest on loans for developing an owner-occupied residential house;
v. Leave allowance, which is computed at 10% of annual basic salary subject to a maximum of ₦7,500 per annum.

(j) Companies Income Tax

This tax is payable for each year assessment of the profits of any company at a rate of 30%. This includes profits accruing in, derived from, brought into, or received from a trade, business or investment. Also companies paying dividends to its shareholders are first obliged to pay tax on its profits at the companies tax rate. Generally, in Nigeria, company dividends or other company distribution whether or not of a capital nature made by a Nigerian is liable to tax at source of 10%. However, dividends paid in the

form of bonus share or scrip shares to individual shareholders are not subject to tax. Also, where a company is a shareholder in another company then such dividends are excluded from the profits of the company for the purposes of the computation of the tax.

Approved Taxes and Levies for the Three Tiers of Government

A list of taxes and levies for collection by the three tiers of government has been approved by government and published by the Joint Tax Board (JTB) as follows:

Table 2: Nigeria's Tax Jurisdictions for Federal, States and Local governments as at 2009

Tax	Legal	Collection	Retention
Import duties	Federal	Federal	Federation Account
Exercise duties	Federal	Federal	Federation Account
Export duties	Federal	Federal	Federation Account
Mining rents & loyalty	Federal	Federal	Federation Account
Petroleum profits tax	Federal	Federal	Federation Account
Capital gains tax	Federal	State	Federal/State
Education tax	Federal	Federal	Federal
Withholding tax	Federal	Federal/State	Federal/State
Personal income tax (other than listed in 8)	Federal	State	Federal/State
Personal income tax: armed and police forces, external affairs officers, non-residents, residents of the Federal Capital Territory	Federal	Federal	Federal
Value added tax (Sales Tax before 1993)	Federal	Federal/State	Federal/State
Company income tax	Federal	Federal	Federation Account

Stamp duties	Federal	State	State
Gift tax	Federal	State	State
Property tax and ratings	State	State/Local	State/Local
Licenses and fees	Local	Local	Local
Motor park dues	Local	Local	Local
Motor Vehicle	State	Local	Local
Capital transfer tax	Federal	State	State
Pool betting and other betting	State	State	State
Entertainment tax	State	State	State
Land registration and survey fees	State	State	State
Market and trading license fees	State	State	Local

Source: The 1999 Constitution, Federal Republic of Nigeria (as amended)
Taxes and Levies (Approved List for Collection) Decree No. 21 of 1998.

Table 2: Weight of Taxes Collectible by Federal and State Governments of Nigeria as at 2009

Taxes/Tiers of Government	Federal	States	Enabling Instruments
Personal income tax	Members of Armed Forces; Members of Nigeria Police;Residents of the FCT;Staff of Ministry of External Affairs and Non-resident individuals.	Pay-As-You-Earn (PAYE); and Direct Taxation (Self-Assessment).	1999 Constitution; Taxes and Levies (Approved List for Collection) Decree No. 21 of 1998; Personal Income Tax Act No. 104 of 1993; and FIRS (Establishment) Act 2007.
Capital Gain Tax	Residents of FCT; Bodies Corporate; and Non-residents	Individuals only	1999 Constitution; Capital Gains Tax Act Cap 42 LFN 1990; and FIRS (Establishment) Act 2007
Withholding Tax	Companies; FCT Residents; and Non-residents	Individuals Only	Taxes and Levies (Approved List for Collection) Decree No. 21 of 1998.
Stamp Duties	Bodies Corporate and FCT Residents	Individuals only	1999 Constitution; (Approved List for Collection) Decree No. 21 of 1998; and FIRS Establishment) Act, 2007.

Sources: 1999 Constitution, Taxes and Levies (Approved for Collection) Decree No. 21 of 1998. FIRS (Establishment) Act, 2007.

Prospects of Tax Administration

Effective and efficient utilisation of the collected revenue from taxes will allow the government to provide adequate infrastructure that may boost and improved the life quality of its citizen. Therefore, beyond any reasonable doubt with proceed from taxes, a nation or society will gain prosperity and their standard of living would be upgraded. A prominent economist of the 17th Century, Adam Smith (1776) identified the some prospects of tax collection. The first, is that the administration of tax collection will be strengthened to ensure more efficient tax collection through training of staff, awareness and campaigns. Second is that government should continue to ensure that tariff policy enables our local industries to be competitive. Next is that specifically aggressive action should be taken to block revenue leakage on light duty goods and bulk items. In addition, government is to ensure fair tax administration based on the principle of derivation of tax proceeds; it is recommended that the tax law should be enacted.

Theoretical Review

Some of the theories useful for this study are presented below.

Social Contract Theory

Social contract theory is a political theory that stresses an understanding between the ruled and those being ruled. It characterises the rights and obligations of everyone accordingly. According to *Encyclopeadia Britannica* (1995), in primitive times, as indicated by the theory, individuals were naturally introduced to an anarchic state of nature, which was content or troubled as per the specific version. they then, by practising common reason, framed society (government) by means of a contract between themselves. Social contract scholars had their most notable century in the seventeenth and eighteenth hundreds and are connected with so many names as (Thomas Hobbes, 1851, John Locke, 1960, Jean-Jacques-Rousseau, 1762). This theory supports political power on grounds of individuals having self-interest and giving assent to be ruled over by the state.

Summarily, the social contract theory, in relation to tax discourse, is stating that the citizens are eager to pay their taxes just when the government guarantees them of sufficient procurement of social amenities. For example,

provision of power/electricity, good roads/streets networking, schools, job opportunities, hospital/medical facilities, security and so forth. As a rule, the taxpayers are frustrated when government neglects to give these, regardless of tremendous tax loads that they bear.

Benefit or Utility Theory

According to this theory about taxation, individual may be asked to submit their taxes in proportion to the utility they are enjoying from the services provided by the government. This should be based on the assumption that there is an interchange relationship between the taxpayer and government. Government offers some benefits to the taxpayers by providing different services and other so-called social goods. Moreover, this theory professes and advocates that equity and fairness in taxation stress that an individual would be asked to submit a tax proportionate to the welfare he receives from government. However, a major critique against this theory relates to how to quantify or measure the received (enjoyed) benefit by the taxpayer.

Principle of Equal Distribution

This principle stipulates that tax liability should be so distributed between different persons in such a way that bordering cost of utility of each individual disbursing the tax will be the same. This principle seeks to reduce the total burden of the people as a whole. When many individuals pay ample tax then their marginal sacrifice of benefit should be the same, as such the total utility loss of the society would be at the lowest. Therefore, the principle of equal distribution looks at the problem of apportioning tax liability from the point of view of benefit of the whole society. The underpinning philosophy is that the overall sacrifice of taxation on the public will be smallest. Thus, the equal distribution principle endorses a highly progressive tax structure. This taxation principle has been suggested among by Edge Worth. His position is that minimum submission is the supreme principle of taxation. The smaller the amount of the cumulative tax sacrifice, the more improved sharing of tax liability in the community; and then the more government continues to exists and maximise human welfare.

Ability to Pay

This theory simply means that taxes should be imposed according to a person's ability to pay based on his or her earnings. This principle originated since the sixteenth century. The principle was systematically stretched by the seventeenth century Swiss philosopher, Jean Jacques Rousseau (1712-1778), and then the French political economist named Jean Baptiste Say (1767-1832) and lastly the English economist John Stuart Mill (1806-1873). This is certainly the foundation of progressive tax, as the tax rate increases then the taxable amount is expected to rise also. This principle of ability to pay establishes the best equitable tax system and this has been widely practised in industrialised nations. The common and most maintained reasoning of ability to pay is on the basis of sacrifice by one party to another. The disbursement of taxes is regarded as a dispossession to the taxpayer; this is because taxpayers submit taken amount to the government which he may have utilised for personal benefits. However, there is no compacted method to measure the fairness of sacrifice in this concept, as the case may be evaluating the absolute, marginal or proportional terms.

Data Analysis and Discussion

Table 3: Prospects and Effects of Procedure for Tax Administration in Lagos and Osun

ITEMS	**OSUN Frequency**	**%**	**LAGOS Frequency**	**%**
Prospect for Payment				
Effective	16	44.4	29	54.7
Averagely Effective	20	55.6	19	35.8
Not Effective			3	5.7
Missing			2	3.8
Total	**36**	**100**	**53**	**100**

ITEMS		OSUN Frequency	%	LAGOS Frequency	%
Ease of Collection					
	Effective	8	22.2	28	52.8
	Averagely Effective	25	69.4	17	32.1
	Not Effective	3	8.3	8	15.1
	Total	**36**	**100**	**53**	**100**
Collection Strategy					
	Effective	17	47.2	23	43.4
	Averagely Effective	18	50.0	23	43.4
	Not Effective	1	2.8	4	7.5
	No Response			3	5.7
	Total	**36**	**100**	**53**	**100**
Tax Evasion Measures					
	Effective	10	27.8	4	7.5
	Averagely Effective	20	55.6	36	67.9
	Not Effective	5	13.9	9	17.0
	No Response	1	2.8	4	7.5
	Total	**36**	**100**	**53**	**100**
Surmounting Tax Avoidance					
	Effective	7	19.4	11	20.8
	Averagely Effective	19	52.8	27	50.9
	Not Effective	5	13.9	10	18.9
	No Response	5	13.9	4	7.5
	Missing			1	1.9
	Total	**36**	**100**	**53**	**100**

Tax e-Governance					
	Effective	18	50.0	22	41.5
	Averagely Effective	12	33.3	12	22.6
	Not Effective	2	5.6	19	35.8
	No Response	4	11.1		
	Total	**36**	**100**	**53**	**100**

Source: Fieldwork, 2021

Table 3 assesses the prospects of six factors/variables in tax administration, in Osun State the prospect for payment is effective 44.4% and averagely effective 55.6%, while in Lagos, prospect for payment is effective 52.8% and averagely effective at 39.6%. This result shows that the prospect for payment so far and prospectively has been effective and averagely effective in both states.

The ease of collection prospect is assessed as effective 22.2% averagely effective at 69.4% in Osun, while it is effective 52.8% and averagely effective at 32.1% for Lagos. This prospect shows how an improvement in the ease of tax collection would and has enhanced tax administration. Based on the results, this is more evident in Osun State.

Collection strategy prospect shows effective 47.2% and averagely effective 50.0% in Osun State. In Lagos the respondents evenly agreed with effective and averagely effective at 43.4%. The prospect of collection strategy is better in Osun than in Lagos.

The prospect for the tax evasion measures in Osun is pegged at effective at 47.2% and averagely effective at 50.0%. In Lagos it is averagely effective at 55.6% and effective at 27.8%. This prospect is higher in Osun than in Lagos.

A good tax administration deals with surmounting tax avoidance. The results show effective 20.8% and averagely effective 50.9% for Lagos, averagely effective 52.8% and effective 19.4% for Osun. The results clearly illustrate that this factor is a plus to tax administration and it is being utilised by the tax authorities in Lagos more than Osun.

Finally, respondents were asked to determine whether automating tax administration being automated contributed to the effectiveness of tax administration.. The results for both states are: effective 50.0%, averagely effective 33.3% for Osun, and for Lagos 41.5% effective, 22.6% averagely effective.

Conclusion

In order to improve tax administration and its attendant benefit, there should be a broad base strategy focusing on all key areas of the tax system with measurable outcomes. Focus should be on simplification of tax system and ease of implementation. In addition, capacity building through soft and technical training of personnel is key. Tax authorities should undertake significant enlightenment and public awareness programmes as well as take advantage of technology and innovations, including the social media. Transparency and accountability are also critical for tax administration. These values will make the people believe in the worth of paying tax, because they will come to see that their contributions are directed towards worthwhile courses.

Recommendations

This paper puts forward the following policy recommendations to help with improving the procedure for tax administration in Lagos and Osun States of Nigeria.

Shifting from Direct to Indirect Taxation for Economic Growth

There should be a deliberate shift from over-reliance on direct (income) taxes, which are usually imposed on a small number of taxpayers to indirect taxes (value added tax and other transactional taxes), which are usually consumption-based and which affect a larger number and have a greater potential for bringing in more paid-taxes at a lower cost.

Institutionalising a Tax Culture in Nigeria

This is a necessity if Nigeria is to build a tax system which is the pivot of National Development through the creation of a tax culture that permeates every sphere of life in the country. This will ensure that taxation is central to everything done in the country; and will elevate the status of taxation and

ensure that tax revenue becomes a major earner for the country. This will ultimately enable the country to move away from an unhealthy dependence on oil revenue.

Accountability for Tax and Other Revenue Collected

This is the end stage of tax administration where taxes have been assessed, collected, disbursed and expended. There is a need to create a continuous value chain so that taxpayers can monitor the uses to which tax revenue has been put. Where taxpayers can see that tax revenue is used for their ultimate benefit, it increases compliance rates, improves taxpayers confidence and creates a better relationship between tax authority and the taxpayer.

Need to Strengthen Constitutional Provisions relating to Taxation and the Tax System Nigeria's constitution sets out some basic provisions relating to the tax system and tax administration in Nigeria. There are, however, several challenges in the tax system, which can be resolved by the enactment of explicit constitutional provisions on such matters. The constitution, in some instances, does not set out provisions, which are detailed or elaborate enough to deal with the dynamics and ever changing circumstances that we face in our tax system. Accordingly, it is a priority to ensure relevant amendments to the constitution, which will cater for these matters and resolve issues, such as jurisdiction over certain taxes, legislative powers over taxation and need to make tax compliance a major criterion for holding public office in Nigeria.

Resolution of Tax Disputes Nigeria's tax laws provide various mechanisms for the resolution of tax and other fiscal disputes or disagreements as they arise. However, over the years, we have seen increasing tendencies to resort to self-help in the resolution of disputes and disagreements. This has led to prevalence of issues such as multiple taxation, use of unorthodox or illegal methods for the collection of taxes, engagement and use of third parties in core tax administration and the like. There is therefore an urgent need to put in place a system for the speedy and impartial resolution of all tax related disputes arising in the system as a means of dealing with increasing

resort to self-help. This will help bring certainty to tax administration and improve confidence in the tax system by all stakeholders.

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