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Boosting of Internally Generated Revenue (IGR) of Nigeria through Enforcement of Adequate Tax Payment by Cooperate Citizens and Organizations

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Authors' contributions

This work was carried out in collaboration between both authors. Both authors read and approved the final manuscript.

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ABSTRACT

Oil has been the main source of revenue in Nigeria while the internally generated revenue (IGR) has taken the second position, more so it is a panacea for state development. Many states and local governments depend on their monthly allocations from the central vault to carry out their businesses. Studies were carried out on the tax evasion basically to increase internally generated revenues of Nigeria through enforcement of immediate and constant payment of tax by cooperate citizens and organizations. This research is very crucial by determine the causes of tax evasion and how to solve the problem. Both primary and secondary data were connected, the research instrument used in collecting the data is questionnaire, oral interview and others through consultation of text books, related journals and magazines. We could observed that the problem facing IGR increasement in Nigeria especially through adequate tax payment cannot be overlooked, so as to persuade the government to improve on providing qualified tax officials and provide necessary facilities needed for administration of tax.

Keywords: IGR; tax evasion; organizations; citizens.

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1. INTRODUCTION

It's obvious that oil became the major source of Nigeria revenue in 1970s while other sector of economy which had put Nigeria on the map in the past slowly became redundant. An example of this sectors sacrificed on the altar of oil is the agricultural sector. The agricultural sector was spread across four regions; north, east, west and the Midwest. Each region was known for key export oriented agricultural produces as follows: the north was known for groundnut, cotton, hides and skin. The east for palm produce and coal; the west for its cocoa and Midwest for its rubber and timber. At that time, the resources are mainly used for individual region and the revenue balance remitted to government purse.

Unfortunately, the overdependence on oil revenue for the development of country economy has put a setback to the country development. In fact many states have become totally handicapped in terms of running costs without the federal monthly allocation.

Nigeria overdependence on oil revenue to the total neglecting of other revenue source was encourage by the oil boom of 1973/74. While this is unsustainable due to the fluctuations in the oil market which have in most cases plunged the nation into deficit budgets.

It is no longer new that Nigeria "oil is depleting". Furthermore, the reduction in global oil prices and volume demands has now made diversification of the Nigeria economy overdependence on oil a mandatory policy issue. Oil revenue dependence has essentially 'milk the cow dry'.

Statically, states government generate only 15% of their revenue and depend on federal allocation for further sustenance, unfortunately this is no longer sustainable. The objective of this research is to increase the impact government is making in economic development, such that it require substantial financial assistance from every individual in the society. More so, negative attitude of the populace especially in the payment of tax have resulted in tax evasion, which is capable of pulling down a well organized government. This research also considered the intention to verify and ascertain to what extent has tax evasion and its adequate payment by cooperate citizen and organization has affect the growth of the Nigeria and its impact on the internally generated revenue, In order to reawake

the consciousness of Nigeria government, citizens and organization to boost taxation as a developmental tool, examine the effect and ways to increase tax payment render this research work more significant. There is no doubt that taxation has affected the economy development in Nigeria. More so, the causes of tax evasion and its avoidance were reviewed.

2. LITERATURE REVIEW

Generally, Nigeria government is saddled with the responsibility of providing some basic infrastructural to her citizens. Among this are provisions of hospitals, construction of roads, standard schools, bridges, railway lines, airports etc.

More so, the stabilization of the economy, the redistribution of income and the provision of services in the form of public goods are also among the functions or obligations government of Nigeria owns its citizen. It is observed that even without payment, the consumption of public goods cannot be to the total exclusion or in isolation of certain individual, Government now make it free for all and sundry. A good example is in area of security e.g arm forces, police etc. their services cover all citizens without specific charge to the people.

Hamzat, K. O. [1] suggest that taxation among organization and citizen for economy development countries [EDC] had uniformly been geared toward efficiency, increased tax revenue, equity and enforceability.

Some of the functions of government to citizen using tax as a tools, through this the objective of taxation is achieved.

- To raise revenue to finance government expenditure
- To regulate the economy by creating enabling environment for business to thrive.
- To redistribute wealth and income to promote the welfare and equality of the citizens and establishments.

Therefore, mere boosting tax payment is a means of increasing revenue generation. It helps the government to meet the need of the citizens, some of which has been pointed out above. The purpose of taxation is to maintain public force and administrative expenses according to public finance general directorate [2009]. Taxation is

required to finance public expenditure, it is worthy of note however, that there are other sources of revenue generation by the government e.g borrowing, grants etc.

Douglas, A. [2] says that tax should be imposed by government but the tax payer will receive nothing identifiable return for the contribution.

According to Olusola, O. O. [3] on its part warned payment of tax does not mean that government must do something within the locality of the tax payer while the evidence of taxation seen in public goods encourages the payer.

Some people believe those who are not government workers need not to pay tax because of the 'culture of give and take'. Which has so far limit the growth of IGR in Nigeria and its states in particular, this now brings enforcement of tax to the citizens.

2.1 Tax System in Nigeria

The tax system in Nigeria is made up by the combination of the tax policy, the tax laws and the tax administration. All of these are expected to work together in order to achieve the economic goal of the nation. According to the Presidential Committee on National tax policy (2008), the central objective of the Nigerian tax system is to contribute the well being of all Nigerians directly through improved policy formulation and indirectly through appropriate utilization of tax revenue generated for the benefit of the people. In generating revenue to achieve this goal, the tax system is expected to minimize distortion in the economy. Other expectations of the Nigerian tax system according to the Presidential Committee on National tax policy (2008) include;

1. Encourage economic growth and development.
2. Generate stable revenue or resources needed by government to accomplish loadable projects and investment for the benefit of the people.
3. Provide economic stabilization.
4. To pursue fairness and distributive equity
5. Correction of market failure and imperfection.

In an attempt to fulfill the above expectation, the national tax policy is expected to be in

compliance with the principle of taxation, the lubricant to effective tax system.

The Nigerian tax system has been flawed by what is termed multiplicity of tax and collecting entities at the tiers of government levels - Federal, State and Local government.

2.2 Tax Policy

According to the Presidential Committee on tax policy (2008), "Nigeria needs a tax policy which does not only describe the set of guiding rules and principles, but also provide a stable point of reference for all the stakeholders in the country and upon which they can be held accountable.

The inability of tax policy to meet up with efficiency and equity criteria against which it is being judged was further noted that tax policy is continually subjected to pressure and changes which most time does not guarantee outcome that are in line with the overall goal. Unfortunately, most policy changes in Nigeria are without adequate consideration of the taxpayers, administrative arrangement and cost plus the existing taxes. This has in no small measure hindered the effective implementation and goal congruence of the nation's tax system.

Collins and Hussey [4] stated as follows "the best approach to reforming taxes is one that takes into account taxation theory, empirical evidence and political and administrative realities and blend them with good dose of local knowledge and a sound appraisal of the current macroeconomics and international situation to produce a feasible set of proposals sufficiently attractive to be implemented and sufficiently robust to withstand changing times, with reason and still produce beneficial results ".

2.3 Tax Laws

This refers to the embodiment of rules and regulations relating to tax revenue and the various kind of tax in Nigeria. They are made by the legislative arms of the government. These laws are constantly subjected to amendment. There is no doubt that the frequency of amendment is a manifestation of inconsistencies and consequently hinders the achievement of the set up goals. However, in an attempt to meet up with the three years policy review as earlier stated and or adjust to the economic dynamism of the country, amendment could equally be made.

The prevailing tax laws in Nigeria are as follows;

- Personal Income Tax Act (PITA) CAP P8 Law of Federations of Nigeria (LFN) 2004
- Company Income Tax Act (CITA) CAP.60. LFN 1990
- Petroleum Profit Tax Act (PPTA) 2007
- Value Added Tax (VAT) Act No 1 02 LFN 1 993
- Capital gain tax Act CAP 42 LFN 1990
- Stamp Duties Act CAP411 LFN 1990
- Education Tax Act No 7 LFN 1 993
- Information technology Development Act 2007

2.3.1 Education tax act no 7 LFN 1 993

This law regulates the imposition of 2% tax on the accessible profits of companies registered in Nigeria and who are liable to pay tax in accordance with the requirements of Company income tax act (CITA) and Petroleum profit tax act (PPTA) (Nigeria 2009). Education tax was introduced in Nigeria to fund the deteriorating educational system. Though introduced in 1993, it was never enforced until 1995. According to Nigeria (2009), assessment of education tax goes together with the company income tax. Defaulters are to pay 5% plus interest at commercial rate for non-compliance. Its administration was purely the responsibility of the Federal Inland Revenue services (FIRS).

Its introduction brought about increase in multiple taxes and discouragement of foreign investors due to the fact that it further robs companies of their merger earned profit. As a way of shelving the burden, companies may have to understate their profit.

2.3.2 National Information Technology Development Agency (NITDA) act, LFN 2007

This law is one of the most recent tax laws in Nigeria. Its inception follows the technological innovations that brought about the use of mobile phones, cyber companies and Internet providers, etc. Administered by the federal government through FIRS, the law places a levy of 1% on the profit before tax of:

"GSM" service providers and all Telecommunication Companies.

Cyber Companies and Internet providers.

Pension Managers and pension related companies.

Banks and other financial Institutions and Insurance companies" Nigeria (2009).

This equally amount to duplication and multiplicity of tax since these companies equally pay tax as required by CITA.

2.4 Tax Administration

It is one thing to make policies, rules and regulation in an attempt to attain a desired goal or objective and it is another thing to implement these policies, rules and regulation. The organs and agencies in charge of tax policy implementation in Nigeria are referred to as the administrative organ or agency in this research work. Efficiency and effectiveness should be the watch word in designing a tax administration structure that will give the desired result. The fiscal autonomy granted the three tier of government had led to multiplicity of tax. Tax payers and corporate bodies had been subjected to multiple levies or charges of tax of same name in different form. This had increased evasion and avoidance as such payment either eat deep into the profit of business or affect negatively, the distributable income of the individual.

2.5 Fiscal Federalism

Nigeria practices a Federal system of government and by implication its tax policy can simply be referred to as that of a fiscal federalism. The tax revenue generating power is shared between the three tiers of government - Federal, State and Local government respectively. The tax jurisdiction of the various tier of government is spelt out in the constitution but sometimes with some overlap. Matters of difference are referred to the Joint Tax Board or the Board of Appeal commissioners.

The Federating states normally get periodic allocation from the central government in addition to the revenue internally generated through the State Board of internal revenue for the administration of the state.

From the State, the local governments equally get periodic allocation in addition to the revenue generated locally from the local people through the revenue department of finance in the Local council for the administration of the people.

The whole process makes for the administrative convenience, quick decisions and implementation, independence and people friendly since they can easily get to the grass root. However, this is not without some setbacks as it brings about uneven economic development of the country. The inequitable distribution of nature in terms of natural resources makes some States and local government very backward in the scheme of things since their only hope is on the insufficient periodic allocation from either the Federal or State government as the case may be worst. Still most State and Local government authorities seems to have lost their sense of reasoning due to their over dependent of the so call allocation from the upper tiers of government.

3. RESEARCH DESIGN AND METHODS

The focus of this research work is on the eligible individual taxpayers and organizations in the Nigerian economy. This includes workers in both the formal and informal sector. Those in the formal sectors are all civil servants and or officers with their different salary level and proportionate tax rates e.g. the Police, Teachers, Doctors, Soldiers, all the ministries workers whether at the Federal, State or Local government level. The informal sector forms a larger percentage of the working or taxable population of Nigeria. Put simply they dominate the economy of Nigeria. They include all the self employed and their employees and or agents.

Survey method has the advantages of collecting a large volume of data from a very large population at a relatively low cost. Volumes of data can easily be generated and analyzed to give result that can represent the population of study. This makes the use of this method most appropriate in this study. A total of 100 copies questionnaire were made with each copy contains 20 questions and the reply were received from the respondent. A total of 97% respondents submitted their replies while other 3% failed as at the time of this analysis. As the option are for 'very agree' to 'very disagree' with assertions. The decision rule shall be a summation of 'very agree' and 'agree' to give the consent of positive answer to each question while the 'very disagree' and 'disagree' also gives the consent of negative answer.

The use of this method had become more suitable given the geographical disparity of the area to be covered. According to Kanemi (2012),

"Questionnaires are most useful as a data collection method, especially when large numbers of people are to be reached in different geographical regions". This gives credence to the use of this methodology.

The questions used for each were not in serial order. This was deliberate as doing otherwise could cause suspicion among respondents and that would have been counterproductive in this exercise. Only those quite relevant to the research question shall be analyzed. However, the response to all the questions is meant to lead us into the achievement of the aims and objectives of this work.

4. RESULTS AND DISCUSSION

In an attempt to find out how taxation can be used to boost internally generated revenue of Nigeria, tax evasion and avoidance were noted to be increasing in Nigeria economy. In the list of questions used for tax collection, most were indirect question in order to get the objective opinion of the respondent of those whom are culprit of evasion and avoidance already. In addressing the research question, only those quite relevant to the research question shall be analyzed. However, the response to all questions is meant to lead us into the achievement of the aims and objective of this works.

4.1 What Management and Organizational Approach will Decrease Tax Evasion Level and Increase Administration Autonomy?

The outcome of the work suggested that management and organizational approach in the implementation of tax policy is very-weak. The weaknesses could be traced to the use of poor tools, inadequate staffing of the tax-collecting organization, poor funding, bad access of road to the interior of the rural areas, poor enlightenment etc. These are significant areas the tax management and organization sought to address in other to be a goal oriented agency. They lack knowledge of the job and even for the knowledgeable among them, there is no periodic training. Tax policies changes frequently thereby rendering obsolete, the little knowledge some of the officers earlier had. The same is applicable with the equipment in use. Nigeria does not have a comprehensive data base of all the tax payers and businesses in the country. This is not the same with other developed nations. People and

organizations can therefore afford to take every slightest opportunity to evade tax obligation. The country needed very good data base that will contain the details of the tax payers such that relationship in terms of assessment and collection will be made easy.

Enlightenment will also make the people to know that payment of tax is a civic responsibility of Nigerian citizens and not just an issue of give and take as they have turned their mindset. Enlightenment will further erase from the mind of the people, believe that revenue generated from oil and gas alone is enough to fend for the nation.

At the local government level, tax officers are expected to visit all the interiors areas for tax collections but this seldom happen due to the non availability of the means, nonchalant attitude of the field workers and many more weaknesses of the tax administrators. The taxpayers who even at the sight of tax collectors can run into the bush in some areas will be very happy if the tax man did not visit their area.

High tax rate create room for evasion and even for avoidance. This is because of its effect in the income or profit of the tax payer. 46% of the total respondents acknowledge this.

4.2 What Factors Motivates People to Avoid Their Tax Obligation?

It should be noted that factors influencing high rate of evasion can equally influence avoidance. 88% gave a positive response to this question in the questionnaire acknowledging the fact that their disposable income is seriously affected by taxation. This is also the case of a high tax rate as well. High tax rate makes the tax payer to feel he is working in vain. His decision to work might be reduced because of high tax rate.

Epileptic services of social amenities in Nigeria especially power supply has been the concern of every Nigerian. This among others is believed to be provided and maintained with the tax payer's money. The poor performance of this social amenity has to a large extent discouraged tax payment. For instance those in the informal sector spend heavily to provide for themselves power supply for their businesses and homes, getting them to pay tax become a problem.

The failure of those in the informal sector to pay tax equally encourages avoidance and evasion. This is because the few that are living up to their

civic responsibility becomes discourage when they discover that defaulters go unpunished.

4.3 What are the Problems Associated with Tax Administration

In spite of all tax collector office and agents, there is still high rate of tax evasion, which is attribute to tax administration machinery, these problems are mostly internally;

- a. Inadequate staffing
- b. Dishonesty among the tax assessors and
- c. Inadequate supply of facilities.

4.3.1 Inadequate staffing

The few are loaded with job as the available staff is not sufficient for the work. The lack of adequate experience tax officials in Nigeria has gives room for tax evasion. Tax evaders used this medium to muddle their accounts up and even direct the ill equipped half baked junior tax officials on what he ought to pay. This result in loss of appropriate revenue that ought to come if properly assessed.

4.3.2 Dishonesty among the tax assessors

Due to the present corruption, that enrobes the Nigeria country, the tax assessors of Nigeria mostly of them takes bribe from the citizens and organization in order to harbor them from not paying adequate tax to government purse.

4.3.3 Inadequate supply of facilities

A visit was made to the osun state tax office headquarter and it shows that facilities required were lacked in the offices. They have not enough vehicles yet they go on tax drive, in lieu of this the governments of Nigeria were urged to provide adequate equipment.

4.4 What is the Punishment of Tax Evasion

Since Nigeria does not have adequate data base of all the tax payers and organization in the country, there is no certain punishment for tax evasion, because tax payment in Nigeria is not well documentary. E.g. in osun state Gov. Rauf Aregbesola requested for a tax clearance, but it was later realized that a polygamous family tender one tax clearance since it bear their father's name while this tax are to be paid by

individual, when one is free other are free in the family.

4.5 What is the Reason why Citizens Evade Tax

Intentionally, mostly Nigeria take the slightest opportunity to evade tax, all because they don't want to pay. 60% of the respondent said the tax been collected are not really used for physical project, if they are used for physical project citizen will be encourage to pay tax rather than its avoidance because they believe in give and take techniques.

4.6 How Does Tax Evasion Affect the Provision of Basic Amenities and Infrastructural Facilities for the Citizens

Due to the present economy of Nigeria and low income internally generated, this factor has shortened the hand of government to provide adequate infrastructure and basic amenities for her citizen and organization. If the IGR was enhanced several project will be embarked upon.

It is obvious that the respondent replies are in coherence to each other. Tax evasion and avoidance is the main problem to be eradicated in order to increase IGR. Hence tax should be enforced on each citizen because people intentionally dislike tax payment.

Conclusively, to boost taxation is a very good sources of revenue generation but policies on taxation should be made with due consideration for the welfare of the people in mind. Government should make the people have a sense of belonging by providing social amenities with revenue generated and defaulters in tax payment should be made to face the wrath of the law. Which I see will encourage people for paying tax. When that is done, the economic goal of taxation in Nigeria will be achieved.

5. EFFECT OF ADEQUATE PAYMENT OF TAX ON IGR

Lagos State did not receive its Federal Allocation for a period of about five years or more and it was forced to become self-sufficient as a State. It is hoped that the pressure to diversify and focus less on the center will force States to explore alternatives to improving their revenue base. Today, Lagos remains self sufficient and

generates at least 75% of its Revenue from its IGR. This has been facilitated by implementing a customized database with the associated infrastructure based on cutting-edge technology. The technology simplifies revenue collection and tax administration in the following ways; Eliminates all sources of revenue leakages especially through Taxpayers, Revenue officials, and Banks. Created an online database in respect of Taxpayers whose taxpaying habits are monitored. Generating of a high degree of accuracy projected revenue of future periods from all sources. Generated reports showed revenue distribution by revenue type and revenue agency. Distribution of revenue collected geographically, many States are not enhancing their capacities to collect or expand their tax bases. Every year the same figures are projected as total internally generated revenue in their budgets while corresponding personnel costs increase. Any reduction in the collection of statutory revenue from the federation account will result in personnel costs being unpaid. This makes such States not economically viable for existence [5].

The challenges associated with IGR collection are as follows;

- a. Lack of adequate information on taxpayers. Taxpayers can easily avoid reporting their income to the State.
- b. Lack of cooperation from the taxpayers.
- c. Many Nigerians (even within the tax net) do not feel obligated to Government; therefore they do not consider paying tax as a civic responsibility.
- d. Insufficient information on the logic and significance of taxes.
- e. Certain taxpayers who might be willing to pay are not motivated to do so.
- f. Lack of uniformity in the incidence of taxation.
- g. Most taxpayers believe that they are unfairly levied.
- h. There are no standard structures and modalities for tax assessment in Nigeria, and the problem has created distrust between collectors and payers.
- i. Complexity of the tax system and a lack of explanation with respect to tax obligations by the Nigerian government.
- j. Most taxpayers do not understand what is required of them.
- k. Many taxpayers cannot distinguish between PAYE, WHT or VAT, even among the intellectuals much less calculate the

- tax base or tax liability in any of these cases.
- I. Inadequate training and preparation of tax inspectors. Most tax officials tend to be poorly educated and lack the basic knowledge and techniques to communicate.
 - m. Many Tax inspectors tend to be very aggressive, thereby putting the taxpayer on the defensive.

Some States have commenced the process, by partnering with some Banks for the collection purposes. This reduces the high level of leakage associated with the collection of cash by Government agencies. However, there is a need to establish this process with the following activities;

Introduce electronic data processing of all Taxpayer information. This will create easy access to taxpayer information and gain the same advantages as Lagos State Training and retraining Revenue Officers in the use of enabling laws improving the administrative machinery to eliminate bottlenecks and bureaucracy in process flows Improving Taxpayer Service and Education All States of the Federation have the potential to survive on IGR if the right parameters are set out for them. States are often considered weak in the IGR management because most of them don't have comprehensive data on who should pay tax or the key economic activities that can generate tax income, issues such as this has always affected the revenue flow from internally generated sources .It is therefore important for these governments to look inwards and start to engage in resource development by encouraging Public-Private Partnership within their localities. Apart from improving economic activities it also creates an expanded tax base.

6. CONCLUSION AND RECOMMENDATION

There is the need for management and organizational approach that emphasizes services, support and information for the honest tax payers (Rainey and Thompson, 2006). Increase tax revenue is a function of effective enforcement strategy which is the pure responsibility of tax administrators. Many believe it is the statutory allocations that can make a State perform its civic duties. States that have the 13% derivation allocated to them are considered as having the leverage to perform

better but this has not been the case. The potentials of some states are hidden within their territories and must be exploited urgently. History has also shown the possibilities. It should be noted that Lagos State does not enjoy the extra allocation (13% derivative) from oil, yet it remains the highest performing State. If the right parameters are set out all states in the federation can generate enough revenue without depending on the statutory allocations from the central government. However, if there is insufficient data on eligible taxpayers and the major activities that can generate tax, most states would not be able to maximize their tax potential for revenue generation. The state boards of internal revenues should also be empowered to provide a one-stop shop for tax collection [6]. Other sources of revenues like stamp duties; levies and fees collected by the state and local government should be enhanced properly. The use of information technology should be introduced across board to ensure a comprehensive data base for the tax payers [7]. The time has come for us as Nigerians to call on leadership both at the Federal, State and local levels to: Create transparent, evidence-based plans to support economic diversification implement those plans with public oversight, transparency and accountability. Move from direct ownership of economic assets to regulating private sector investment Make complementary investments in public infrastructure and human capital Diversify revenue sources by broadening the tax base and collecting taxes efficiently, transparently and fairly. It is important to remember that, well-targeted public policies, regulations and investments in key sectors can contribute to growth, and this growth will contribute to government revenue. While good governance cannot be over emphasized, we citizen also needs to be aware that there is a need to; Advocate for transparent, evidence-based plans to support economic diversification, Hold leaders accountable for implementing those plans with public oversight, transparency and accountability, Advocate for high quality public investments and effective service delivery in education, health, transport, power, etc. Advocate for fair and efficient taxation, and pay taxes as a citizen investing in the future of the country. In lieu of this, I hereby urged my fellow Nigerians to enhance their tax payment in order to increase economy in this season of diversification.

This write up has focused mainly on the importance of IGR, taxation, its effects, consequences and encourage the co-operate

citizen and organization to boost IGR by adequate tax payment.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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