

Tax Administration in Nigeria: Challenges and Prospects

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Abstract

The study examines tax administration in Nigeria and discussed the challenges and prospects facing tax system in Nigeria. Various papers that have been published were used for the study. The paper discussed the various challenges facing tax system in Nigeria and suggested ways through which tax base can be increased. The study therefore recommended that government should put in place a well articulated tax incentives to enhance economic growth in Nigeria. In addition, government should ensure that all self-employed individuals and traders register their businesses and appropriate monitoring system should be embarked on by government so that maximum tax compliance could be enforced with respect to personal income tax in Nigeria.

Keywords: Personal income tax, Companies income tax, Tax authority and Multiplicity of tax.

1.0 Introduction

Tax is defined as money that has to be paid to the government by the people according to their profits on goods and services provided (Angahar & Alfred, 2012). A country's tax system is a major determinants of other macroeconomic indices. Specifically, for both developed and developing economies, there exists a relationship between tax structure and the level of economic growth and development. Indeed, the volume of collectible taxes has a direct relationship with the level of economic activities of a nation (Bassey, Godwin & Adanma, 2015). During the colonial era, the imposition of any type of tax on citizens (individuals and corporate) took the form of promulgation of laws by the colonial authority. Examples of such law include Native Law Ordinance cap 74 of 1917 applicable to Western Nigeria. The re-enactment of the same law in 1929 according to Ola (2004) which for the first time imposed taxes on women resulted in the Aba Women Riot of 1929. Another law was that of non- natives protectorates tax ordinance of 1931. The ordinance was later repealed and incorporated into the taxation ordinance No 4 of 1940 (Yerokun, 1997). The colonial government in 1958 set up the Raisman Commission. The Commission recommended introduction of basic income tax principles for application in all regions of Nigeria which the government accepted. This led to the promulgation of the Income Tax Management Act (ITMA) of 1961 and Companies Income Tax

Act (CITA) 1979. Income Tax Management Act (ITMA) of 1961, led to the establishment of Joint Tax Board (JTB) which is charged with the responsibility of determining technical and other issues in which interests of governments i.e federal, states and local governments might otherwise be conflict.

ITMA of 1961 and CITA of 1979 were later repealed and re-enacted as the Personal Income Tax Act (PITA) 1993, and Companies Income Tax Act cap 60 LFN, 1990 respectively. According to Ariwodola (2000), it is accurate to state that the primary objective and purpose of taxation in most nations of the world is essentially to generate revenue for government expenditure on social welfare such as provision of defence, law and order, health services and education. Revenue from taxation can also be spent on capital projects otherwise called consumer expenditure, creating social and economic infrastructure which will improve the social life of the people. Aside from this primary purpose, taxation as the most potential source of revenue to government of any nation, has played very prominent roles as an instrument of government's economic, social and fiscal policy.

Criticisms of the Nigerian tax system have focused on two main aspects, namely: tax structure and its administration. At the structure level, it has been argued that tax provision does not adequately reflect the peculiar socio-economic character, goals and problems of the nation. On the other hand, at the administration level, it is argued that the machinery and procedures followed in implementing the tax system is inadequate and hence, accounted for the consistent low yield of some taxes and inter group inequities. For example, self-employed persons have hardly paid adequate taxes in Nigeria (Osakwe, 1999).

The criticisms of the Nigerian tax system at the structure level as highlighted by Osakwe (1999) included the fact that the tax structure as it currently operates in Nigeria is outdated and offers no meaningful relief to taxpayers. Government cannot justify tax collection in Nigeria because poor services are rendered in exchange for the taxes paid by the citizenry. All expenditure unnecessarily incurred by an individual taxpayer in the provision of amenities, which should have been provided by government such as road, security, water, medicine, education, houses, but which are often not provided should have been fully deducted before the computation of tax liability. It is on this background that this study seeks to investigate tax administration in Nigeria by examining the problems and prospects.

2.0 Literature Review

2.1 Theoretical Framework

2.1.1 Economic Deterrence: Economic deterrence theory otherwise known as A-S model of tax compliance was propounded by Allingan and Sandmo 1972. This theory is based on tax evasion compliance behaviour by tax payers. The theory is of the assumption that tax payer's behaviour towards taxation is determined or influenced by tax audit, detection of evasion and the extent of the severity of penalties that is melted on tax evaders. In other words, when severe penalties are melted on tax evaded, there is the tendency that few people will evade tax. On the other hand, more people will evade tax if the penalties are relaxed thereby giving room to non-compliance.

2.1.2 Fiscal Exchange: This theory is of the assumption that tax payer's compliance behavior will be influenced by the provision of public goods and services by government. This means that when government discharges its traditional functions and obligation to the citizen, it therefore influences their behavior towards tax payment compliance as the main concern of tax payer is what they receive in exchange of the taxes they paid. This theory is seen as a contractual relationship between tax payers and the government as the tax payer could be said to be exchanging purchasing power in the market in return for government services. The benefit expected to be received by the tax payer aid in the voluntary compliance rather than coercion.

2.1.3 Social Influences: This is of the assumptions that the behavior of human being towards taxation is influenced by the social interactions. The interaction of people for instance peer group towards taxation affects tax payer's compliance behaviour. When a tax payer noticed that certain type or group of people he expects to pay tax are not paying, he will tend to evade taxes like them. On the other way round, social relationship may also help preventing people from evading taxes for fear of social sanctions imposed for failure to pay taxes. Hence, it can therefore affect compliance especially the perceived probability of detection and penalties.

2.1.4 Comparative Treatment: The idea behind comparative treatment theory is based on equity principle of taxation. The compliance of people with rules governing taxation is perceived to be determined by the impartiality. This is to say that where there is partiality and inequalities, the behavior to compliance will be negative, on the other hand, where there is equity treatment, the relationship of tax payer and government will tend to improve on tax compliance.

2.1.5 Political Legitimacy: Legitimacy means the belief or trust people have in the authorities, institutions and social arrangement to be appropriate, proper, just and work for the common good. Tax compliance behavior is influenced by the level of trust people have and the perceptions about government authorities and institutions. The higher the legitimacy for political institutions, the higher the level of tax compliance. The trust bestowed on government makes tax payer to have cooperative behavior and the willingness to pay taxes voluntarily.

2.1.6 Theory of Planned Behaviour: This theory has to do with the intention of people or individual to pay or not to pay taxes. Under this theory, one may decide to perform its civic responsibility of paying taxes to the government, hence, such payment is governed by his will to do so. Other things can motivate or influence the behavior of an individual towards the payment of taxes.

2.1. 7 Voluntary Compliance: Voluntary compliance is a situation whereby an individual or tax payer voluntarily complies with the discharge of his obligation. The tax payer does not need to be coerced or forced into paying taxes and he does not see tax payment as a burden to him, rather, he sees it as a duty he or she owes to the government. Voluntary compliance is therefore an important factor in tax administration and hence helps in achieving greater tax revenue.

2.2 Conceptual Framework

The conceptual framework for this study involves the issues in tax and tax administration in Nigeria.

2.2.1 Personal Income Tax: Personal income Tax is governed under Personal Income Tax Act (PITA) 2011. This Act regulates the taxation of individuals, sole traders, partnership, executors and trustees. Incomes charged under this Act are global incomes from employment, trading, business, vacation, trust, etc. According to Afubero and Okoye (2014) income tax is used all over the world by governments to stimulate adversely or positively specific types of business ventures with a view to meeting government desired objectives. As an emerging nation, Nigeria major economic goal is to enhance the rate of economic growth thereby improving per capita income and boasting living standard of citizens. Nigeria has for many years carried out various reforms in personal income tax management to actualize this objective of GDP growth.

2.2.2 Company Income Tax: The Company Income Tax is regulated by the Company Income Tax Act and managed by Federal Inland Revenue Service. The law deals with the assessment and collection of taxes from all companies operating as limited liability companies with the exception of those operating in the petroleum sub sector 40(1) of Company Income Tax Act (CITA) specifies a tax rate of 30% of chargeable profit while Section 40(6) stipulates a tax rate of 20 % for companies operating in either the manufacturing, agricultural, mining sectors or the company is completely into export trade and earns a total gross turnover of below one million naira for the first five (5) years of assessment.

2.2.3 Petroleum Profit Tax: The Petroleum Profit Tax is regulated by the Petroleum Profit Tax Act (PPTA). It is under the administration of the Federal Inland Revenue Board and the tax is on profits of companies engaged in petroleum operations. The Act defined Petroleum Operations as “the winning or obtaining and transportation of petroleum or chargeable oil in Nigeria by or on behalf of a company for its own account by any drilling, mining, extracting or other like operations or processes, not including refining at a refinery, in the course of a business carried on by the company engaged in such operations, and all operations incidental thereto and any sale of or any disposal of chargeable oil or on behalf of the company”. The tax rate on chargeable profit in any accounting period is 85 % of the company’s chargeable profit.

2.2.4 Value Added Tax (VAT): The Value Added Tax No 102 of 1993, which became effective in 1994 stipulates that all purchasers of chargeable goods and services are expected to pay 5% of the purchase process as tax. The Value Added Tax Act is a Federal statute and the tax is administered by the Federal Inland Revenue Service (an arm of the Federal Board of Inland Revenue FBIR) on behalf of the Federal, State and Local Governments.

The proceeds are shared among the three tiers of government in accordance with the formula determined from time to time by the Federal legislature. Aguolu (2004) as cited by Adebisi (2010) presents the agreed formula for VAT sharing among the tiers of government as follows:

Table One

Distribution of VAT Proceeds

	1994-1996	1997	1998	1999
Federal Government	20%	35%	25%	15%
State governments	80%	40%	45%	50%
Local Governments	----	25%	30%	35%

Source: Adebisi (2010): Challenges in the Regulation of Value Added (VAT) in Nigeria

Value Added Tax is administered by the Federal Inland Revenue Service (FIRS) through its VAT Directorate with offices in all local government areas in Nigeria. The VAT Directorate with FIRS is centrally located at the Head Office in Abuja (Adebisi, 2010). VAT rate has been increased to 7.5% effective from January, 2021.

2.3 Empirical Review

Adereti, Sanni and Adesina (2011) in their studies “Value added tax and economic growth of Nigeria “adopted GDP as a measure of economic growth on Value Added Tax (VAT). The study revealed a considerable share of the difference in economic growth measured by GDP is accounted for revenue from VAT as the coefficient of determination was put at 0.950544. The study revealed the presence of a positive and significant correlation between revenue from VAT and GDP.

Ogbonna and Appah (2012) in investigating the impact of tax reform on economic growth in Nigeria employed time series analysis for the period 1981 to 2007. The study revealed variations in all the income taxes having positive coefficient implying that tax reform stimulates economic growth.

Onaolapo, Aworemi and Ajala (2013) in examining impact of VAT on revenue generation using stepwise regression analysis found that VAT has statistically significant effect on revenue generation in Nigeria.

Acti and Abigail (2014) examined tax system and economic growth obtaining secondary data and using time series. Result of their study revealed a linear relationship between economic growth and tax revenue.

Okwara and Amori (2007) examined the effect of revenue from taxation on economic growth of Nigerian economy from 1994 to 2015. Gross Domestic Product (GDP) was used as a variable representing economic growth while Value Added Tax (VAT) and non-oil income (tax) was used to measure tax revenue. The result showed non-oil income having substantial effect on gross domestic product but value added tax having adverse association and statistically insignificant for the review period.

2.4 Objective of Taxation

According to Ariwodola (2000), it is accurate to say that the primary objective and purpose of taxation in most nations of the world is essentially to generate revenue for government expenditure on social welfare such as provision of defence, law and order, health services and education. Other objectives of taxation are stated below:

2.4.1 Taxation as an Instrument of Economic Regulation: For the purpose of discouraging certain forms of anti-social behavior in the society. Taxation according to Musgrave and Musgrave (1980) can be extensively used in regulating the consumption pattern resulting in economic stabilization. Anti-social behavior such as drinking of alcohol, smoking and pool betting can be controlled by imposition of higher taxes on production of such goods.

2.4.2 Investment Promotion: The resource allocation dimension of taxation policy is its role in promoting investment as a critical measure of ensuring a healthy economy through creation of new wealth. In Nigeria, government sometimes introduces tax incentives and attractive tax exemptions as an instrument to woo and induce local and foreign investors in areas such as manufacturing of goods, export processing, oil and gas and utilities, which are critical and necessary for the economic development and growth of the nation.

2.4.3 Income and Wealth Distribution: The use of transfer payments and benefits to those members of the society who are less well-off according to Musgrave and Musgrave (1980) is to promote social equality. Taxation as a mechanism for income and wealth distribution holds that burden of taxation should be heavier for the rich in the society than for the poor so that taxes collected are used to pay for social services for the less fortunate.

2.5 Tax Incentives

Tax incentives encompass all the measures adopted by government to motivate tax payers to respond favourably to their tax obligations. It includes adjustments to tax policy aimed at lessening the effects of taxation on an industry, a group of persons or the provision of certain services.

Nigeria's experience in the granting of tax incentives is traceable to the inception of British Administration in the territory, when all sorts of reliefs, allowances, and tax holidays were granted to British companies and individuals as an attraction to establish trade links with the country. Specifically, tax incentives for industrial development came on stream in 1958 and included:

- i) Pioneer companies' relief, which exempted companies operating in pioneer industries for up to five (5) years from paying company income tax;
- ii) Companies Income Tax Relief which gave capital allowances regarding investments in machinery, building, loss carry-forward facility, etc;
- iii) Import duties relief which exempted selected pioneer companies from paying import duties on imported inputs; and
- iv) Approved user scheme, under which import duties were refunded to approved enterprises which import in the export-tuned production.

All the tax incentives discussed above have operated under the following sub-heads in Nigeria:

Tax holidays

Investment allowance

Rural investment allowance

Tax free interest

Deductible capital allowance

Research and development

Tax free dividends

Tax treaties

Reliefs and allowance; and

Capital allowance

Tax incentives are special arrangements in the tax laws to attract, retain or increase investment in a particular sector, stimulate growth in specific areas, assist companies or individuals carrying on identified activities with the underlying basis of ensuring the overall growth of the Nigerian economy and even development of all sectors. Current policy of Nigerian government is to ensure incentives are sector based and not granted arbitrarily (Oriakhi & Osmwengie, 2013).

3.0 Methodology

The methodology adopted in this study is purely a library research, which relied extensively on secondary sources of data by examining various forms of reports, government policy documents, journal articles and text books.

4.0 Challenges Facing Tax System in Nigeria

According to Micah, Ebere and Umobong (2012), the Nigeria tax system is beset by a myriad of challenges, some of which are highlighted below:

Non availability of Tax Statistics: Taxation has been the oldest government's activity since the country's unification in 1914, it is therefore expected that tax statistics should be readily available. This expectation, however, is misplaced. Many government agencies of the states and relevant federal tax offices have serious failure in data management. Moreover, there are no efforts to have the limited data that are available collated or analyzed on a routine basis, not to mention having it stored, or made more easily assessable or retrievable. This situation does not provide much input to policy process.

Instability to Previous Tax Effort: The political economy of revenue allocation in Nigeria does not prioritize tax efforts. It is instead, anchored on such factors as equality of states, pollution, landmass and terrain, social development needs, and internal revenue effort. The approach, discourages a proactive revenue drive, particularly for internally generated revenue, makes all government tiers heavily reliant on unstable oil revenues which are affected by the volatility of the international oil markets.

Poor Tax Administration: Tax administration and individual agencies suffer from limitations in manpower, money, tools, and machinery to meet the ever-increasing challenges and difficulties. In fact, the negative attitude of most tax collectors towards tax payers can be linked to poor remuneration and motivation. Phillips (1997) considers the paucity of administrative capacity as a major impediment to the government in its attempts to raise revenue in Nigeria. This makes the administration of taxes in terms of total coverage and accurate assessment very weak.

Multiplicity of Taxes: A major problem facing the country is the multiplicity of taxes. Individuals and corporate bodies complain about the ripple effects associated with the duplication of taxes, this problem arose from the states' complaints about the mismatch between their fiscal responsibilities and fiscal powers or jurisdiction. To compensate, some states took the initiative of levying certain taxes, which has led to arbitrariness, harassment and even closure of some businesses. To correct this embarrassing situation, the taxes and levies Act of 1998 was enacted. To control the multiple taxation, the Joint Tax Board started to publish a list of approved taxes and levies and to declare on other unspecified taxes illegal.

Regulatory Challenges: Political risk and exchange controls pose by far one of the greatest business and regulatory challenges for companies during business in Nigeria. Also, company law, protection of intellectual property are challenging areas for companies. Protecting your investment and workforce, being able to extract profits and freely move the workforce are often taken for granted when investing in first world countries. Not so in Africa and Nigeria in particular, where the possibility of forfeiture of the business, or ability to remit profits could overnight as political regime come and go.

Level of Corruption: Some tax officials collude with would be tax payers to defraud the government of her taxes. A large chunk of revenue that is supposed to come into government coffers ended up in private pockets compounding the problems of government inability to provide the basic infrastructure needed for the orderly development of the society.

Level of Poverty: This is directly linked to the level of corruption discussed above. Several self-employed persons are struggling to survive due to the unconducive operating environment. The society according to Ariwodola (2000) has been impoverished by the elite so much that paying tax will further deepen the level of poverty among the low-income earners.

Lack of Public Enlightenment: Most of the self-employed tax payers do not know what tax to pay, when to pay, who to pay to, where to pay and what relief and allowances they are entitled to. Government is faulted here because a good tax system should be certain and easy to administer. It is the responsibility of the government at all levels to educate the public on their responsibility with respect to tax at all times.

Inadequate Penalty/Absence of Enforcement: In Nigeria, the penalties for non-compliance with relevant tax provisions are too lenient to compel the self-employed to pay tax. There is also a general lack of enforcement of existing penalties.

Over-Dependence on Oil Revenue: For a very long time now, Nigeria has been depending on revenue from oil. The discovery of oil and very huge revenue accruing from it according to Yerokun (1997) has led to the neglect of all other non- oil revenue yielding sources to the government.

5.0 Prospects of Tax System in Nigeria

To improve the tax collection system in Nigeria, government is advised to do the following:

Autonomy: What Nigeria tax system needs is the issue of autonomy which should be granted to boards of internal revenue. The operation we have now, as far as Federal Inland Revenue Service (FIRS) is concerned, is an old system. Until independence is allowed in the system, there would not be any way for the process to be impactful. With autonomy, the revenue boards will be responsible to what they are supposed to do, and we can be talking about professionally tax administration in Nigeria.

Efficient and Effective Tax Administration: What the government has been trying to do now is to enforce the law. But you cannot enforce the law where you want to collect money and people are not aware of which law. There is need to educate staff of some government and private organizations. Also included on this education are the staff of FIRS, Economic and Financial Crime Commission and Joint Tax Force on taxation.

The Use of Computer Technology: Computer technology must be combined with the political will to enforce tax collection if it is to yield potential for greater revenue. Technology without accompanying enforcement procedures will not help in increasing revenue. Computer technology can help in developing a master file system. The system assigns a unique number to each tax payer. This unique number directly aids in identifying, assessing and collecting direct taxes, such as personal income tax, company income tax, and the property tax. In this way, the master file can become an important instrument for audit.

Strengthening Auditing: Auditing is a vital but neglected function. Tax administrators often employ resources for checking refunds from withholding schemes rather than going after the more difficult but higher revenue yields that would come from aggressive auditing of self-employed, professional and business firms. If significant number of tax payers have stopped filling returns, and if large numbers of firms show suspiciously small profits, there is a need for more audit. Measures of strengthening auditing capacity include hiring and training new auditors, cross-checking information from large tax payers on income tax and VAT returns.

Tax Rates and Use of Tax Money: Legislatures and tax administrators must recognize that tax system will be effective in the long run only if they have the cooperation of the vast bulk of tax payers. There are large number of things which a legislature can do. For instance, it can start by keeping demands on tax payer funds to a minimum. Perceptions that tax rates are too high can have a significant effect on compliance.

Public Enlightenment: Explore ways of using the mass media to publicize such things as new tax laws, tax payers 'annual return obligations, the penalties for evasion, the enforcement activities which are conducted, the type of people who are caught trying to avoid their tax paying responsibilities etc

Requirement of Presentation of Tax Clearance Certificate: By providing and insisting that tax clearance certificate (TCC) be produced by individuals for any transaction with the government, more self- employed persons will be compelled to pay their taxes.

Stiffer Penalties for Non-Compliance: If the consequences of failure to comply with any of the provisions of the tax laws are made stiffer, more tax payers will be willing to comply with little or no stress on the part of the Revenue /Tax authorities.

Encouragement of Cooperative Unions: By encouraging artisans in particular to form associations through which government can reach their members, improvement in tax generation from this category of self-employed persons can be achieved. Similarly, all other category of self- employed individuals are encouraged to form unions in their respective localities.

Engagement of Experienced and Qualified Personnel: Employing qualified personnel and paying competitive remuneration will further enhance dedication to duty which will impact positively on increased revenue generation especially from the self- employed people where the rate of tax evasion is on the high side.

6.0 Conclusion and Recommendations

The Paper Discussed Tax administration in Nigeria: Challenges and prospects. The paper concluded that tax administration in Nigeria have been confronted with many challenges which

have been making government not to realize much revenue from taxes. The paper therefore recommends as follows:

A well-articulated tax incentive should be put in place by the government i.e tax authority as this will not only promote increase in economic growth, but also stimulate foreign investors thereby improving revenue productivity and tax base of Nigeria's tax system.

Government should ensure that all self- employed individuals and traders register their businesses and appropriate monitoring system should be put in place to ensure maximum tax compliance with personal income tax to promote its productivity.

Complexity of the tax law should be reduced to the barest minimum for common tax payer to understand as this will increase revenue to be generated by the government through tax.

There is need to train and re-train people involved in the assessment, collection and remittance of tax to the government as it is discovered that many of the officers involved in the process lack adequate training thereby reducing income to be generated from taxation.

Minimization of tax evasion and tax avoidance, appropriate policing of exports and imports and the need to realize the importance of placing the nation's interest first and before that of individuals.

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