DEFIANCE OF TAXPAYERS IN NIGERIA: THE WAY FORWARD

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ABSTRACT

This paper reviews tax defiance among taxpayers in Nigeria. In Nigeria today, taxpayers' defiance is one reason for the decline of revenue accruable from various forms of taxes. Hence, the main objective of this paper is to analyse tax defiance amongst taxpayers in Nigeria, particularly in Lagos State. The paper will also identify the causes of tax defiance and suggest possible solutions.

This paper, which adopts a doctrinal approach through critical content analysis of primary and secondary data, argues that the poor level of compliance among taxpayers in Nigeria may be due to the government's over-reliance on crude oil for the generation of revenue. The paper concludes by proffering the necessary solution to improve Nigeria's tax system and ensure taxpayers' compliance to increase the country's internally generated revenue. One of the recommendations is that tax officials intensify their efforts to monitor taxpayers' submissions.

Keywords: Compliance, Revenue, Tax, Taxpayers, Tax System, Tax Administration, Taxpayers.

INTRODUCTION

In Nigeria, there was no such thing as a formal tax system or taxation before 1930. Before then, traditional kings and queens collected levies (*ishakorle)* from the people. These levies were paid by farmers, market vendors and other landowners and were used to boost the local economy. [i] As time passed, it was discovered that Nigeria's tax system originated in the country's Northern region before colonialism. In the entire North, the Emirs established a taxation system. The Islamic Religion served as the foundation for taxation in Northern Nigeria.

According to historical statistics, the districts that were subject to Islamic taxation in Nigeria had a variety of taxes. Examples of such taxes are Zakat, a mandatory levy that was imposed by all Islamic religious leaders and collected for scholarly, spiritual and religious reasons; Kudin-Kasa, a tax on the use of land; Shuka-Shuka, a tax on cattle rearers; Isha-Kole, a tax to be paid to the chiefs or leaders of the community; Owo-Ori, a tax paid to the nation for services rendered by individuals; and Community tax, a tax that was required of all adult members of the community.

Lord Lugard had a significant role in developing Nigerian taxation during the colonial era, as the primary interest of the British in Nigeria through the second half of the 19th century was opening new markets. One of the main markets focused on the slave trade in which many colonies tried to impose tax rates on traffickers. Eventually, the British Empire took control of Nigeria and began imposing taxes on the slave trade. In Nigeria, the formal British government began in 1861. At this time, Lagos was referred to as the region's Crown Colony. Taxation was not centrally administered, but Lord Lugard made an effort to harmonise and streamline Nigeria's tax system. The Stamp Duties Proclamation was consequently made by him in 1903. The Native Revenue Declaration followed in 1906. To unify the levies, the Native Revenue Proclamation was developed. The four fundamental payment concepts were established. Thereafter, anyone who wanted to pay taxes would consider the following: What to produce? Who to pay? Where to pay? When to pay?[ii]

This process made Nigeria's taxes policies simple to understand and established the nation's initial tax policy sequence.

CONCEPTUAL CLARIFICATION

1. Tax

Taxes are compulsory contributions that a government agency, whether local, regional or federal, imposes on people or businesses. The term "taxes" is limited to obligatory and unrequited payments to the general government under the classification of the Organisation for Economic Cooperation and Development (OECD). Taxes are unrequited in the sense that taxpayer benefits are typically not proportionate to their payments to the government.[iii]

2. Tax Administration

The process of assessing and collecting taxes from people and businesses by the government ensures that the right amount is managed properly and efficiently with the least amount of tax evasion and avoidance. It means the verification of a tax return or claim for credit, rebate or refund; the investigation, assessment, determination, litigation or collection of tax liability of any person; the investigation or prosecution of a tax-related crime; or the enforcement of a tax statute.[iv]

3. Tax Compliance

Tax Compliance refers to the decision of the taxpayer to comply with tax laws and regulations by paying tax timeously and accurately. According to James and Alley, "Tax Compliance is the willingness of individuals and other taxable entities to act in accordance with the spirit as well as the letters of the law and administration without the application of enforcement activity"[v]

4. Tax Defiance

Tax defiance can be defined as the outright refusal of taxpayers to remit their taxes to the relevant agency. This is usually based on the belief that there is no proper justification for such taxes.

Tax System in Nigeria

A tax is a legally mandated obligatory levy placed on an individual's income, consumption or output of goods and services. Such taxes are imposed, for instance, on individual income (which includes wages, business earnings, interest, dividends, royalties, etc.), business profits, petroleum profits, capital gains, and capital transfers.

Tax has been defined as “a monetary charge imposed by the Government on persons, entities, transactions and properties to yield revenue”.[vi] Taxation is the primary method used by society to distribute the cost of governance to its citizens. Taxes are an effective tool for attaining social and economic policy goals for the government and shifting funds from the private to the public spheres. In accordance with a standard definition, a tax 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"[vii] most significant, taxes are an effective tool for fostering national prosperity.

Tax policies may and do drive economic growth and job creation through their impact on investment and capital formation in the economy, in addition to being a substantial source of revenue for the government to provide goods and services needed by the people. In this regard, ensuring effectiveness, equity and efficiency in the tax system is a requirement for sound public finances.

Tax Administration in Nigeria

Tax statutes establish taxes and serve as the foundation for tax administration. Typically, these statutes specify the tax rate, due date, reason for assessment, offences, and penalties associated with the identified taxes.

Tax administration entails registration, assessment, returns, collection, compliance monitoring, compliance enforcement, sanction, taxpayer education and awareness, and any other activity that enhances the efficacy and efficiency of taxation. These are implemented through:

i. **Taxpayer Registration:** Taxpayer registration is accomplished by submitting pertinent information as required by the relevant tax authority. Registration of taxpayers typically precedes tax assessment, collection, monitoring of compliance, and enforcement. The Federal Inland Revenue Service (FIRS) and State Board of Internal Revenue are responsible for registering taxpayers for taxes within their respective jurisdictions.

ii. **Assessment of Taxpayers:** Tax authorities assess taxpayers for taxes they administer and can reassess tax returns submitted by taxpayers. A tax statute specifies the determinants of tax (tax rate, basis period, and tax deduction).

iii. **Returns:** Generally, tax authorities require taxpayers to file returns as mandated by applicable tax statutes and as further mandated by them. Typically, this is periodic (annually, monthly) or as required.

iv. **Tax Collection:** This is the next stage after assessment, whether the taxpayer self-assesses or the tax authority assesses/reassesses the taxpayer. Typically, the applicable tax authority determines the method of tax payment.

v. **Compliance Monitoring and Assessment:** Tax authorities typically monitor taxpayers' compliance by evaluating their adherence to the relevant tax statutes. Typically, tax authorities accomplish this in their respective offices by examining the taxpayer's file and visiting the taxpayer to obtain additional information germane to assessing the taxpayer's compliance with the relevant tax statute. [viii] Taxpayers can be compelled to comply with a taxing authority's regulations.

Tax Regulatory Authorities in Nigeria

Nigeria has two major tax regulatory agencies: The Federal Inland Revenue Service and The State Internal Revenue Board for the federation and the various states, respectively.

The Federal Inland Revenue Service (Establishment, etc.) Act of 2007[ix] established the Federal Inland Revenue Service to administer all federal taxes. Other organisations, such as the Nigeria Customs Service and others, also collected what could be considered taxes. In addition, each of the 36 States of the Federation has established a State Internal Revenue Board to supervise the State Internal Revenue Service in tax collection. At the level of local government, a less organised Local Government Revenue Committee supervises taxes for which they are directly liable. There are a number of tax regulatory bodies in Nigeria.

1. **The Federal Internal Revenue Service (FIRS)**

Section 1 of the Federal Inland Revenue Service (Establishment, etc.) Act of 2007 (hereinafter referred to as the Act) established the FIRS. This organisation succeeded the former Federal Board of Inland Revenue (established under Section 1 of the Companies Income Tax Act (CITA) of 1990), which was dissolved pursuant to Section 62 of the Act. The FIRS is the operational agency of the Federal Government responsible for assessing and collecting federal taxes. In accordance with Section 8 of the Act, the FIRS is responsible for, among other things:

(a) Collecting, recovering and remitting to the designated account any tax recognised by the Act or any other enactment.

(b) Assessing tax-liable individuals, including corporations, businesses, and individuals.

(c) Assessing, collecting and enforcing the payment of taxes due to the government or any of its officials.

(d) Collaborating with relevant ministries and agencies to evaluate tax regimes and encourage the use of tax revenue to stimulate economic development.

(e) Periodically determining the extent of financial loss and other losses sustained by the government because of tax evasion and fraud, as well as such other losses (or revenue lost) because of tax waivers and other related matters.

The FIRS also provide general policy guidelines regarding the service's functions.[x] In addition, the Board has a Technical Committee that examines all tax matters requiring professional expertise and makes recommendations to the Board.

2. States Board of Internal Revenue (SBIR)

The SBIR is the relevant tax authority responsible for assessing and collecting state government taxes. Section 85A of the Personal Income Tax Act (PITA) of 1993 created the SBIR. State Services or State Internal Revenue Services is the operational branch of SBIR. The functions include

(a) Assuring the efficiency and optimal collection of all taxes and penalties owed to the state government under the applicable laws.

(b) Performing all actions deemed essential and appropriate for the assessment and collection of the tax, and accounting for all amounts collected in a manner prescribed by the state's commissioner of finance.

(c) Making recommendations to the Joint Tax Board, as appropriate, on tax policy, tax reform, tax legislation, tax treaties, and tax exemptions, as the need arises.

(d) Controlling, subject to the provisions of the law establishing the State Service, the administration of the State Services on matters of policy.

3. Local Government Revenue Committee

The Local Government Revenue Committee was created under Section 85D (1) of the Personal Income Tax Act (PITA). The Revenue Committee is responsible for assessing and collecting all taxes, fines, and rates within its purview. It must account for all funds collected in a manner prescribed by the local government's chairman.

4. Joint Tax Board (JTB)

The Board was established by Section 86 (1) of the Personal Income Tax Act[xi]. The Joint Tax Board has over the years continued to contribute to the advancement of the tax administration in Nigeria, especially in harmonisation of Personal Income Tax administration throughout Nigeria. The Board meets every quarter to appraise the performance of the members and to deliberate on tax issues of national importance to develop new strategies to carry out its functions which include:

i. Advising all tiers of Government on tax matters, so as to evolve an efficient tax administration system in the Country.

ii. Resolving areas of conflict on tax jurisdiction among member States.

iii. Using its best endeavors to promote uniformity in both application of the tax laws and in the incidence of tax on individuals throughout the country.

iv. Imposing its decision on matters of procedure and interpretation on Income Tax matters on member States.

5. State Joint Revenue Committee

The State Joint Revenue Committee is a state-based committee which resembles the Joint Tax Board. It is made up of representatives of the State Internal Revenue Services, Local Government Revenue Committee and an observer from the National Revenue Mobilisation Allocation and Fiscal Commission. The Committee was established to respond to issues of multiple taxations which remain on the front burner in national discourse. Its functions are:

i. To harmonise tax administration in the State.
ii. To deal with revenue matters of common concern to both the State and Local Government Councils.
iii. To enlighten members of the public generally on State and Local Government revenue matters.
iv. To implement decisions of the Joint Tax Board.
v. To hold a joint monthly revenue reconciliation meeting between the State and all local governments.
vi. To carry out such other functions as may be assigned to it by the Joint Tax Board.

REASONS FOR TAX DEFIANCE AMONG TAXPAYERS IN NIGERIA

1. **Lack of Trust**

The tax-paying populace needs more confidence and trust in their government. In other words, they do not believe the government will use the money they pay to enhance their standard of living. The government is perceived to be highly corrupt and self-serving, and therefore, taxpayer money should not be willingly given to the government because it ends up in the pockets of private individuals.

2. **Unfavourable Business Environment**

In the World Bank's Ease of Doing Business 2020 ranking, Nigeria is rated 131 out of 190 for overall ease of doing business, and 159 for paying taxes. [xii] Those who have endured a challenging business climate, such as the economic recession, COVID-19 lockdowns, inflation, high production costs, and government import prohibitions, often find it difficult to comprehend why they should file regular taxes, as their businesses barely survive.

3. **Lack of Transparency**

In accordance with the natural order of tax systems, the government upholds its end of the bargain by ensuring that individuals pay their equitable share of taxes and have access to the necessary public services to improve their quality of life. However, for the average Nigerian, the term 'tax' conjures contrary images. He recalls being required to pay a portion of his meagre salary to a country, only to be denied access to electricity and quality education for his children. This is the case for most Nigerians who believe that the government has breached the social contract of taxation by failing to fulfil its obligations. It has become a cyclical pattern of citizens evading taxes, leaving the government with fewer resources to provide amenities, and leaving citizens needing more infrastructure to thrive, hence the reluctance in paying taxes.

4. **Inadequate Tax Education**

Taxation, a complex concept for the average citizen, needs significant simplification, particularly about definitions, laws and calculations. Millions of individuals and business owners find the tax process tiresome as they are required to visit the tax office to fill forms and submit relevant documents, leaving many unsure of how much they should pay.

5. **The Causality Conundrum**

Which comes first, 'Why should I pay taxes if the government does nothing for me?' or 'Citizens should pay taxes so that the government can fund infrastructure and social services'? While citizens have no justification for failing to fulfil their legal obligations, the first argument appears to be prevalent among many Nigerian taxpayers.

6. **Tax as an instrument of oppression**

In the perception of the average Nigerian, tax is an instrument of oppression. Even today, agents of tax authorities across the nation continue to perpetuate this misconception by employing a wide variety of primitive methods to collect taxes without regard for the provisions of tax laws. In fact, this has been a significant source of conflict in the history of Nigeria.[xiii]

7. **Diversity of Taxes**

The multiplicity of taxes is a significant problem for the country's tax system. Individuals and corporations are dissatisfied with the numerous agents of government that harass them for various taxes.

8. **Complexity of the System**

Regarding ease of paying taxes, Nigeria is ranked among the worst countries globally.[xiv] Tax laws are antiquated and out of date, and tax administration and regulation, as well as dispute resolution, are burdensome and discouraging.

9. **Corruption**

The tax administration in Nigeria is rife with corruption. Most taxpayers prefer tax evasion, which is encouraged by tax officials who conspire with taxpayers to avoid paying their fair share of taxes.

10. **Absence of a notion of shared prosperity**

The patriotism of Nigerians has diminished over the years. Nigeria continues to be divided along tribal and religious lines, and the true sense of shared wealth required for nation development is severely lacking.

CHALLENGES OF TAX COLLECTION IN NIGERIA

1. **Inadequate Tax Database**

Since Nigeria's unification in 1914, taxation has been the earliest government activity, and one would expect tax statistics to be readily available. However, this anticipation is misplaced. With the exception of Delta, Lagos, Kaduna, Katsina, and the Nigeria Customs Services, many other state agencies and federal tax offices need to enhance their data management.

In addition, there are no efforts to have the limited data readily compiled or routinely analysed, let alone stored or made easily assessable or retrievable. This circumstance necessitates additional input into the policymaking process and may even discourage individual tax payments.

2. Not Prioritising Tax Effort

In Nigeria, the political economy of revenue allocation must prioritise tax efforts. It is instead based on elements such as state equality (40%), pollution (30%), land mass and terrain (10%), social development requirements (10%), and internal revenue effort (10%). [xv] This approach discourages a proactive revenue drive, especially for internally generated revenue, leaving all levels of government heavily dependent on volatile oil revenues, which are susceptible to the turbulence of international oil markets. Aside from the national syndrome of 'cake sharing,' the instability of oil revenue should have presented an opportunity for enhanced tax initiatives within the tax provisions of the 1999 Constitution (as amended). Although some State governments have taken steps to improve their tax collection efforts, the results have yet to reflect a significant level of effort.

3. Inadequate Tax Administration

The tax administration and individual agencies are constrained in terms of personnel, funds, equipment and apparatus in order to meet their ever-increasing challenges. The majority of tax collectors' negative attitude towards taxpayers can be attributed to inadequate compensation and motivation. The need for more administrative capacity is one of the main obstacles to the Nigerian government's efforts to increase revenue. The majority of the support personnel in a professionally oriented agency such as the FIRS must bode well for the nation. At the local government level, however, the situation is more precarious.

According to anecdotal evidence, employees must receive regular training to keep them apprised of tax-related developments.

4. Multiple Taxation Rates

The multiplicity of taxes poses a significant challenge for the nation. Individuals and corporations complain about the debilitating effects of duplicating taxes. The complaints of States about the disparity between their fiscal responsibilities and their fiscal authority or jurisdiction gave rise to this issue. Some States have taken the initiative to impose certain taxes as a means of compensation, resulting in arbitrariness and harassment.

5. Problems in the Economy's Structure

Since the early 1990s, Nigeria has shifted from direct to indirect taxation, which is regarded as less distorting.[xvi] The Value Added Tax (VAT) is less distortive given that it applies to imports and local products. The capacity to maximise the benefits of this taxation is, however, constrained by structural issues in the economy. The informal sector, which comprises more than fifty per cent of the economy, enables most of the domestic production to avoid VAT. The same risk also applies to income tax. Since operations in the informal sector are rudimentary, assessing taxes in the absence of adequate record-keeping is challenging.

Frequently, tax administrators rely on estimates with a large margin of error or that present opportunities for tax evasion.

6. Complexity of Tax Regulations

In Nigeria, tax laws are complex and difficult for the average taxpayer to comprehend and, in some cases, even literate officials require revisions. In addition to the need for greater comprehension, many taxpayers must also be aware of particular taxes. This coupled with the lack of information, the sloth of tax officials, uncooperative taxpayers, and the propensity for quick-fix solutions, encourages using the "best judgment" method. This may indicate a lack of tax education and a failure by tax authorities to fulfil their public awareness responsibilities.

CONCLUSION

This paper shows that Nigeria needs to catch up with the world on tax collection. Nigeria can improve its tax system by learning from the tax systems of other countries, particularly the developed ones. Evidently, Nigeria still has a long way to go regarding tax collection. The administration of tax in Nigeria, compared to many countries, could be vastly improved. In addition, there is need for adequate information about individuals who, as self-employed persons, should be included in the tax net. The over-reliance on oil revenue is a serious problem that the government must address. As economic recession in the country is almost always traceable to fluctuations in the price of crude oil in the international market, it goes without saying that the nation must widen its revenue base beyond oil.

Taxation as a source of revenue readily comes to mind. There is need for Nigeria to regularly improve its tax policies to make them more friendly to businesses and entrepreneurs and, more importantly, make them reasonable and easy to comply with. Many provisions of Nigerian tax laws need to be updated and made easy to comply with, encouraging local and foreign investors.

The government should adopt appropriate information technology that will make the tax payment process easy for businesses and individuals and reduce tax evasion to a minimum. In addition, the government should effectively use tax revenue to encourage compliance by companies and individuals. Development in basic infrastructural facilities and social amenities will also encourage voluntary compliance from taxpayers.

RECOMMENDATION: THE WAY FORWARD

1. Independence of the Fiscal System

Boards of Internal Revenue should be granted issue autonomy as part of the Nigerian tax system. As far as the Federal Inland Revenue Service (FIRS) is concerned, the current system is outdated. Until independence is permitted in the design, there is no way for the process to be effective. With autonomy, the revenue bodies will be accountable for their duties, and we can then discuss competent tax administration in Nigeria.

2. Efficient and Effective Administration of Taxes

The government is currently attempting to enforce the law. Consequently, some government and private organisations must educate their personnel. Staff from the Federal Inland Revenue Service, the Economic and Financial Crimes Commission and the Joint Tax Force on Taxation are also included in this tax education. Tax education would also encourage citizens to fulfil their obligations voluntarily. However, tax administration can only achieve positive results if the following conditions are met: Simple tax rules and procedures, low tax burden, taxpayer convenience, low compliance costs, simple access to information, and mutual trust and impartiality. Reforms that disregard these issues may not be effective.

3. The Application of Computer Technology

Combining computer technology with the political will to enforce tax collection is necessary if tax collection is to have the potential to generate more revenue substantially. To increase income, enforcement procedures must be accompanied by technology. The use of computer technology can aid in the creation of a Master File System, which assigns a unique number to each taxpayer. This special number aids in identifying, assessing and collecting direct taxes, such as the personal income tax, the corporate income tax and property tax. Thus, the master file can become an indispensable auditing tool. If the taxpayer identification number is linked to other forms of identification, such as a Driver's license or Passport, it can become an effective tax enforcement tool.

4. Improving Auditing

Auditing is a necessary but undervalued function. Tax administrators frequently allocate resources to verifying withholding refunds instead of aggressively auditing self-employed, professional and business firms. However, aggressive auditing of self-employed, professional and business firms would produce greater revenue yields. However, more audits are required if many taxpayers stop submitting returns and many businesses report suspiciously low profits. The measures to enhance auditing capacity should include the employment and training of new auditors and cross-checking information from large taxpayers' income tax and VAT returns. For those who voluntarily accept auditors, findings and penalties should be reduced if taxpayers promptly accept the auditors' preliminary assessments. Taxpayers whose appeals are unsuccessful should incur increasingly severe penalties.

5. Tax Rates and Use of Internally-Generated Revenue

Legislators and tax administrators must recognise that tax systems can only be effective long-term if they collaborate with the overwhelming majority of taxpayers. There are numerous actions that a legislature can take. For instance, it can begin by minimising demands on taxpayer funds. Perceptions of excessive tax rates can significantly impact compliance. The citizens' perception of the government's fiscal prudence is associated with this. Compliance will be substantially higher when tax revenue is used for the public benefit. Compliance will likely decrease when taxpayers perceive that the government is wasting their money. Governments must strive to eliminate waste and persuade taxpayers that their payments are being spent prudently.

6. Public Information and Sensitisation

Tax administrators must consider ways to use the media to publicise new tax laws, taxpayers' annual return obligations, penalties for evasion, enforcement activities and individuals and entities found to be attempting to avoid their tax obligations.

Nigeria could make appreciable strides in revenue diversification if its administrative apparatus were free of corruption and comprised of well-trained, outfitted and motivated personnel. Disputes can then be resolved expeditiously, malfeasance can be halted, and the tax administration apparatus should have an efficient system for redress and refunds. To avoid the current situation in which States impose illegal taxes and levies, there should be a unified, efficient and impartial tax administration, with complete representation from the three levels of government. This should preserve the uniqueness and diversity of revenue efforts at each level of government. To complement this endeavour, specialised tax Judges are required in the courts to expeditiously and effectively adjudicate tax matters and promote tax compliance and respect. Tax authorities and customs services funding should be increased to three to five per cent of the targeted revenue to ensure efficient administration. Persons employed by these services must adopt a customer-centric attitude when assisting taxpayers. Numerous tax incentive structures exist in Nigeria, but they must be made internationally competitive. While acknowledging the efforts of the current government to improve the state of the country's ports, they remain below international standards and must be improved to ensure competitiveness. It is a cause for concern that the Federal Government currently oversees the buoyant tax handles. Therefore, it is necessary to align tax responsibilities with the tax authority.

The power to levy taxes should be delegated to lower levels of government, which could positively affect fiscal coordination and macroeconomic management. The Taxes and Levies Act of 1998 is adhered to by the Joint Tax Board's new position that tax consultants should not be involved in essential taxation functions. This is a positive development. The Attorney General should prosecute consultants who violate the law, and tax consultants who commit errors should be disciplined by relevant professional associations. A comprehensive, all-encompassing plan should be developed to maximise the potential of income from self-employment or informal sector activities. In Nigeria, tax incentives have not had a significant impact. Therefore, total condemnation of the current strategy is not justified. However, its use should be restricted to essential industries such as oil and gas, rural export-oriented industries, substantial mineral development, etc. In addition to addressing the issue of corruption and instituting the use of real money in the delivery of public services, there is a need for a continuous dialogue between the government and the people regarding taxation issues. However, this does not negate the need for tax education and information campaigns on crucial tax administration issues.

Regarding the administration of public funding, the government must be forthright and honest. The general public will only take taxation seriously if tax evaders are prosecuted. Nigeria's tax statutes are notorious for their complexity. Everyone must comprehend tax laws, which should be written plain and comprehensibly. To avoid confusion, the annual amendments incorporated into the yearly budgets should be aligned with the primary legislation.

It is suggested that Nigerian tax administrators conduct a critical evaluation of the country's tax information technology and policy infrastructures to determine their dependability and sturdiness, as well as their ability to provide the necessary shock absorber to withstand global trends and international taxation.

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