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# Tax Enforcement Measures and Revenue Generation in Nigeria

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## ABSTRACT

The study investigated the relationship between tax enforcement measures and revenue generation in Nigeria with its specific objectives such as to determine the relationship between tax enforcement measures dimensions and value added tax. The population of the study consisted of 26 tax offices across South – South, Nigeria with 900 staff of Federal Inland Revenue Service (FIRS). The sample size for the study consisted of 277 staff of FIRS which was determined using Taro Yemane formula for sample size determination. Primary data were collected from respondents using the questionnaire instrument. Pearson Product Moment Correlation Coefficient was also used with the aid of Statistical Package for Social Sciences (SPSS) version 23.0 to test the null hypotheses. The findings of the study reveal that tax penalties has significant relationship with value added tax (r = 0.535**). While tax amnesty has a strong relationship with value added tax (r = 0.633**). The findings indicate that there is a positive relationship between tax enforcement measures and revenue generation. The study therefore, recommends that the government of Nigeria should re-address its tax enforcement measures so that tax penalties and amnesty will be encouraged. Finally, Tax amnesties are viewed as a source of generating funds or revenue by the government. It should be encouraged to expand the tax base.

**Keywords:** Tax enforcement measures, tax penalties, tax amnesty, revenue generation, value added tax

## INTRODUCTION

Governments all over the world spend vast sums of money to provide basic facilities and other social services to their inhabitants, which are the primary responsibilities of an elected public official. Governments require vast sums of money to complete these jobs and meet their obligations. Taxes are the most essential and most reliable source of revenue for the government, providing far more than any other source (Modugu & Anyaduba, 2014). In this light, a tax is a mandatory levy imposed by the government on an individual's income, profit, or wealth, as well as the income, profit, or wealth of a family, community, corporation, or unincorporated body, for the purpose of financing public expenditures aimed at providing social amenities to its citizens. It is a technique that the government use to generate cash for the purpose of providing fundamental services or infrastructure in the state.

Tax is a mandatory contribution to state revenue levied by the government on workers, income, and corporate profits, as well as added to the cost of some goods, services, and transfers. To generate money, these levies are imposed on personal income such as salaries, business profits, interest, dividends, discounts, or royalties. It is imposed on profits from companies, petroleum profits, capital gains, and capital transfers (Bello, 2001). As a result, taxes is a mandatory payment or transfer of resources from the private to the public sector paid on the basis of a set of criteria and without regard to specific advantages received in order to achieve some of the nation's economic and social goals. Taxation is primarily intended to generate income for the government in order to cover its costs (Al Zakari, 1995). Taxation is an issue that has existed from the beginning of time.

Tax enforcement has been known since the biblical era. However, many people are uncomfortable talking about taxes, and even worse, tax enforcement. The government's revenue policy prioritizes preventing tax evasion and maximizing compliance with tax legislation. One of the goals of tax enforcement is to compel a taxpayer to comply with the results of a tax audit and to make him compliance with tax rules in the future. As a result, the terms have become synonymous with the government's efforts to create revenue. Tax enforcement is a broad term that refers to a variety of techniques used to ensure tax compliance. The goal of enforcement is to ensure strict adherence to various tax compliance requirements, such as prompt and accurate filing and timely payment of tax liabilities. It's vital to remember that everybody or any organization that fits into one of the above income groups is required to pay tax, whether voluntarily or involuntarily. The concerns of returns and assessment developed during this process. Every individual or entity liable to income tax for a given year is required to submit returns of income and other relevant information to the tax authority with the authority to assess him to tax, and this is contingent on the tax authority satisfying the returns (Oyebanji, 2006).

When voluntary compliance appears to be problematic, different enforcement techniques are possible, according to Ibrahim (2016), Onuoha and Dada (2016). Tax audits, penalties, litigation, and even tax amnesty and tax holidays are among them (Amah & Nwaiwu, 2018). Other tax enforcement tactics include asset seizure and subsequent disposal of tax default property, as well as the requirement that big transactions have a tax clearance certificate (Samuel, 2015). As a result, existing literature suggests that there is a link between tax enforcement and tax revenue generation. Furthermore, the difficulty exhibited in tax revenue and collections has been concerning. Uncertain tax regulations, inefficient tax administration, and a lack of public awareness about tax concerns are among the many problems that plague revenue collection in the United States. In contrast, studies have found a negative link between administration (tax enforcement instruments) and tax collection, particularly among states that are barely scraping by on small federal allocations due to falling oil revenue. Furthermore, despite prior governments' best attempts to increase tax revenue, tax receipts have remained abysmally low and have continued to shrink over time. It is in the light of the above that this study is aimed at examining the tax enforcement measures such as tax penalties and tax amnesty as a precursor for improving revenue generation in Nigeria.

**Statement of the Problem**

Taxation is supposed to be the primary source of government revenue, however in Nigeria, this isn't always the case (Amah & Nwaiwu, 2018). For a substantial portion of revenue, the country relies on crude oil, foreign loans, and aid. This is largely due to the country's lack of tax administration and collecting capacity. For a variety of reasons, a country's revenue administration requires improvement. To begin with, while tax policies and legislation have the potential to increase tax revenues, the actual quantity of money coming into government coffers is mostly determined by the efficiency and efficacy of revenue management. Inadequate tax collections are a result of revenue administration flaws. Borrowing to cover the budget deficit could result in an unsustainable rise in public debt and inflation (Alabede, Ariffin & Idris, 2011).

Second, income deficiencies reduce the government's fiscal resource envelope, limiting its ability to implement policies and programs and provide public services. Budget cuts are also caused by unexpected declines in income receipts, resulting in substantial inefficiencies in the management of governmental expenditure. The quality of revenue administration has a greater impact on the investment climate and the development of the private sector. Firms considering investments are concerned not only about the formal tax structure, but also about how it operates. Investment is discouraged by a revenue administration that is regarded to be capricious or predatory. Furthermore, the revenue administration's inability to enforce its restrictions inhibits law-abiding businesses from entering the formal private sector, putting them at a competitive disadvantage versus less scrupulous businesses (Muhrtala & Ogundeji, 2013).

Thirdly, there is widespread corruption within the tax and customs departments. Dishonest revenue officials give unjustifiable tax benefits to willing tax evaders, resulting in significant revenue leakages for the government. Furthermore, honest taxpayers suffer as a result of revenue administration corruption, which results in harassment, exaggerated assessments, expensive litigation costs, and leniency for non-compliant competitors. The huge cost of corruption to both the government and the business sector is a big setback for a country's tax administration process. Any serious effort to reduce corruption in a country and improve governance, in all likelihood, has to involve reform of the revenue administration (Abel, 2017).

To keep up with the rising sophistication of economic activity and tax evasion methods, revenue administration reform that includes efficient and effective tax enforcement may be required. Goods and services are now produced by taxable companies in numerous countries as a result of globalization. This opens up a world of possibilities for tax avoidance by manipulating transactions. Corruption, tax havens, and the growing use of electronic financial transactions will continue to pose serious obstacles in implementing tax laws unless the revenue administration's professional and technological competence is matched (Oyebanji, 2006). This will further reduce the chances of monitoring taxable activity and countering tax evasion. For this reason tax enforcement plays an important role to increase the capacity of revenue administration. Tax enforcement is one of the major tools of revenue generation. Hence, this study is aimed at investigating tax enforcement measures and revenue generation in Nigeria to fill in the gap.

**Research Objectives**

The main aim of this study is to investigate empirically the relationship between tax enforcement measures and revenue generation in Nigeria. However, the study specific objectives are to:

i. Ascertain the relationship between tax penalties and value added tax in Nigeria.

ii. Investigate the relationship between tax amnesty and value added tax in Nigeria.

**Research Hypotheses**

The following null hypotheses will be tested in this study:

**$Ho_1$** There is no significant relationship between tax penalties and value added tax in Nigeria.

**$Ho_2$** There is no significant relationship between tax amnesty and value added tax in Nigeria.

**Operational Framework**

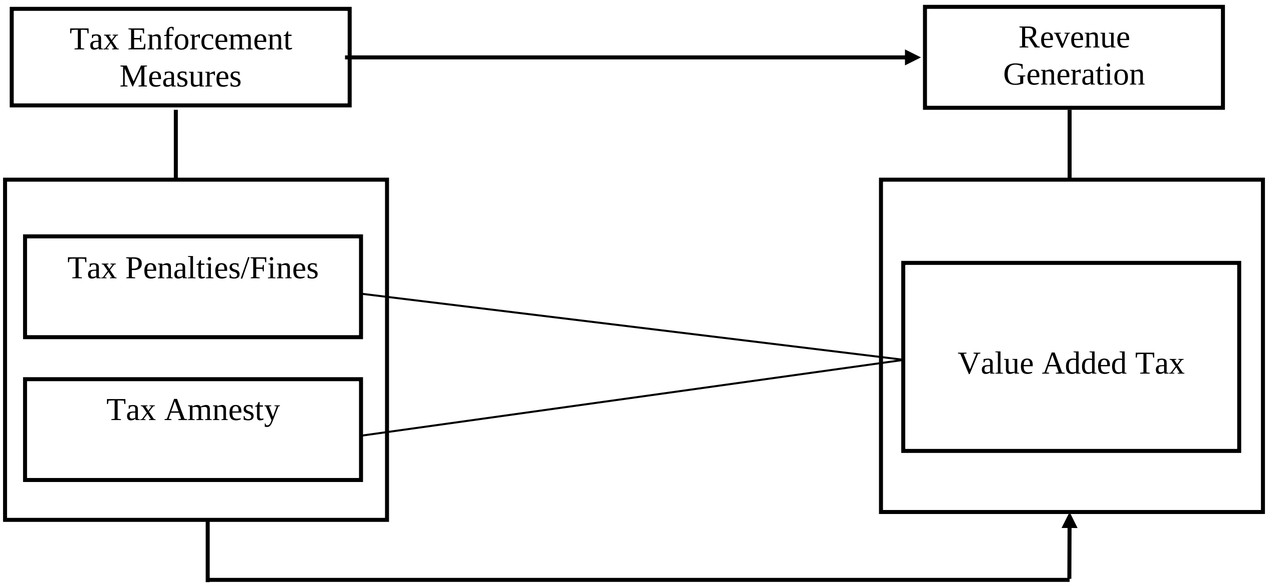


**Figure 1.1: Operational framework of the relationship between tax enforcement measures and revenue generation in Nigeria.**

**Theoretical Framework**

This study is anchored on deterrence theory of compliance developed by Cesare Beccaria and Jeremy Benthamin in the eighteenth century.

**Deterrence Theory of Compliance**

The deterrence theory is based on addressing the issues of tax compliance in an attempt to find an enforcement mechanism that can supplement or replace the citizen's tax morality (Ortega & Sanguinetti, 2013). According to Alm (2013), data suggests that tax evasion, or what is known as illegal or intentional conduct intended at decreasing the responsibility to pay proper taxes, is pervasive in almost all countries (Feld, Schmidt & Schneider, 2007). When it comes to tax evasion, the taxpayer mindset is to maximize the projected utility of the tax evasion wager. It is based on weighing the benefits that could be gained in the event of successful evasion against the risk of being caught, as well as the punishment that could be imposed in the event of being detected (Feld, Schmidt & Schneider, 2007; Alm, 2013).

The ability to pay method is used in most deterrence theories to forecast compliance patterns. The government's earnings and expenditures are separated, and taxes are assessed according to the taxpayer's ability to pay. It is derived from both wealth and current income; there is no 'quid pro quo,' but it is critical to ensure that those with the means to pay the taxes do so, failing which the deterrence principle must be implemented (Chigbu, Eze & Ebimobowei, 2012; Zhou & Madhikeni, 2013; Ortega & Sanguinetti, 2013).

**Conceptual Review**

**Tax Enforcement Measures**

Tax enforcement measures are the administrative measures taken by tax authorities to enforce the taxpayers failing to perform their tax liability or the withholding agents failing to perform their withholding liability in compliance with tax laws. According to Ibrahim (2016), and Onuoha and Dada (2016), various enforcement measures are available when voluntary compliance seems difficult. These include tax audit, tax penalty, litigation and even tax amnesty and sometime tax holidays (Anah & Nwaiwu, 2018). There are other tax enforcement tools such as tax audits, placement of tax penalties and fines, detainment of assets and subsequent disposal of tax default property, and compulsory use of tax clearance certificate for major transactions (Samuel, 2015). But for the purpose of this study therefore, tax penalty/fines and tax amnesty shall constitutes the proxies of tax enforcement.

**Tax Penalty**

A tax penalty is a monetary penalty imposed by the IRS for performing a prohibited act or failing to execute a required act, such as failing to timely file a return or filing incorrect or undervalued taxes. A late filing penalty may be imposed if a taxpayer is required to file an income or excise tax return and fails to do so on time. The penalty is 5% of the unpaid tax for each month (or partial month) the return is late, with a maximum penalty of 25%. (Legal Dictionary). How can a tax penalty imposed on noncompliant taxpayers encourage them to comply with the law? Taxpayers' noncompliance is reduced by deterrent considerations such as the likelihood of being audited and identified by tax officials (Doran, 2009). For example, the Nigerian Personal Income Tax Act (PITA 2011 as amended) strengthens concerns like as record keeping and self–assessment, and imposes penalties of 50,000 and 500,000 dollars for individuals and organizations who violate the Act's provisions, respectively (Oluchi, 2012). Further-more, under self-assessment in Nigeria the failure of taxpayer to file returns will make him liable upon conviction to pay a sum of ₦200 and further ₦40 for every day during which the failure continues (FIRS, 2013).

Allingham and Sandmo (1972) proposed a theoretical economic model that shows how fines affect tax compliance. The impact of tax penalties on tax compliance has shown conflicting results. Yirmani (1989) discovered that penalty rates were linked to tax evasion, implying that larger penalties would encourage people to cheat. The influence of fines and penalties on tax compliance among small and medium firms was investigated by Namusonge, Biraori, and Kipicoech (2014). Fines and penalties have a favorable influence on tax compliance, according to the study. However, other research imply that increasing fines may have the unintended consequence of increasing tax avoidance (Kirchler, 2007). The bigger the penalty, the more likely tax evasion will be discouraged. On one side, fines should be large enough to reduce the projected value of tax evasion and ensure that it has a deterrent effect on taxpayers. Penalty rates show a negative relationship with tax evasion, according to Marrelli & Martina (1998). Tax penalty rates, according to Feld & Fery (2007), have a negative relationship with tax compliance. As a result, no conclusion can be drawn on the impact of tax penalties on tax compliance.

**Tax Amnesty**

According to Baer and Le Borgne (2008), tax amnesty is a limited-time government offer to taxpayers to pay a certain amount of tax in exchange for the forgiveness of their tax liability, including interest and penalties, for the preceding tax year. There are two types of tax amnesties: financial and legal amnesties. A tax amnesty refers to a decrease in a taxpayer's stated or undeclared tax liabilities, as defined by law. This can be accomplished in a number of ways, including a reduction or cancellation of interest and penalties imposed on unpaid taxes or tax liabilities. A waiver of civil and criminal sanctions is included in the agreement. Amnesties for both corporate and personal income taxes might be established to cover all taxpayers. Tax amnesty laws are implemented in three ways, according to Franzoni (1996). First, Revision Amnesty provides a forum for people to revise their income tax returns for specified tax years with reduced penalties. Acceptance of the pardon does not exempt taxpayers from tax authorities' inspection and audits. Second, when an amnesty fee is paid, investigation amnesty exempts charged persons from tax audits for defined periods. Finally, Prosecution Amnesty relieves the legal procedure by partially waiving the penalty for taxpayers accused of tax evasion. In lieu of a lump-sum payment, the government may also end its legal procedures with respect to particular tax periods.

Using a Bayesian empirical approach, Fox and Murray (2011) investigated the effects of amnesties on tax collections and filing rates. The findings showed that a country's revenue and tax filing rates improved after it implemented a first amnesty. However, while succeeding amnesties improve revenue performance, their effects fade over time, eventually pushing filing rates below pre-amnesty levels. Some people believe that tax amnesties are only fair to loyal taxpayers because they bring in tax revenues that would not have been collected otherwise, which can be used to fund additional public services without raising taxes, or to reduce taxes for law-abiding taxpayers, according to the United States Congress (1998). However, these opponents' positions are contingent on the amnesty's long-term revenue being favorable. Becourtney (2010) confirmed that the promise of future tax relief may incentivize tax cheating. An honest taxpayer will not default on his tax payment on purpose, but if charged for filing a fake tax return, he may be caught off guard. As a result, the amnesty provides a previously unavailable platform for honest taxpayers to decrease the penalties meted out or likely to be imposed as a result of tax default (Mello & Souza, 2006). Borgne (2006) also discovered that governments with rising indebtedness are more likely to implement tax amnesties. As a result, tax amnesties are seen as a way for the government to generate finances or revenue.

In the literature, tax amnesty and compliance in underdeveloped nations have barely been studied empirically (Torgler et al., 2003). According to Torgler et al. (2003), the second amnesty gave honest tax payers the impression that the state could not be trusted because of growing anticipation of additional tax pardons from tax evaders. Mattiello (2005) discussed the consequences of tax amnesty proposals. To begin with, offering tax exemptions could enhance compliance rates by allowing citizens to disclose their taxable income. Second, tax amnesties may weaken taxpayers' willingness to fulfill their tax obligations to the government in the long run.

**Value Added Tax**

A consumption tax placed on value added serves as a source of revenue for the federal government. In contrast to sales tax, VAT is unaffected by the number of steps between the manufacturer and the end customer; sales tax, on the other hand, is paid on the whole value at each level, resulting in a cascade effect (downstream taxes levied on upstream taxes). Exports, by definition, are consumed outside of the country and are normally exempt from VAT; in such cases, the VAT paid is usually refunded (Ojo, 2009). This prevents downward pressure on exports and, as a result, money gained from exports. It's worth noting that export is prohibited in Nigeria. A VAT is an indirect tax since it is levied on someone who does not pay the full expense of the tax (incidence of taxation). Personal end-users of products and services are unable to reclaim VAT on purchases, however businesses can reclaim VAT on materials and services purchased in order to manufacture additional supplies or services that are then directly or indirectly sold to end-users. As a result, the total tax charged at each point of the economic supply chain is a constant fraction of the value added by a firm to its products, and the majority of the tax collection costs are carried by the business rather than the state. Because high sales taxes and tariffs encourage cheating and smuggling, VAT was created. It has been criticized for being a regressive tax, similar to other consumption taxes (Soyode & Kajola, 2006).

By charging only the value contributed at each stage of production, value added tax avoids the cascading effect of sales tax. As a result, VAT is gaining popularity around the world over traditional sales taxes. In theory, VAT applies to all goods and services provided (except those exempted). Every time a transaction (sale/purchase) occurs, VAT is calculated and collected on the value of the products or services delivered. The buyer is charged VAT by the seller, who then pays the VAT to the government. If, on the other hand, the buyer is not an end user and the goods or services are business expenses, the tax paid on those purchases can be deducted from the tax it charges its customers. The government only receives the difference; in other words, each player in the sales chain pays tax on the gross margin of each transaction (Abdulrazaq, 2012).

## METHODOLOGY

This study is designed to empirically investigate tax enforcement measures and revenue generation in Nigeria. The population of this study was sourced from the personnel departments of Federal Inland Revenue Service (FIRS) in South – South, Nigeria and consists of twenty six (26) tax offices across the six (6) states in the region with nine hundred (900) staff. While the sample size of two hundred and seventy seven (277) staff was determined using Taro Yamane's formula of 1967. The analysis of the response rate is as shown in table 1. Primary data was used to carry out this study. Primary data collection involved the administration of questionnaire to the employees of the twenty six (26) tax offices across the South – South region of Nigeria.

**Table 1: Questionnaire Distribution & Retrieval**

| Numbers | Questionnaire | Percentage (%) |
|---|---|---|
| No Distributed | 277 | 100% |
| No Retrieved | 228 | 82.3% |
| No Not Retrieved | 49 | 17.7% |
| Useful Response | 228 | 100% of Retrieved Questionnaire |

Table 1 shows the distribution and collection of questionnaire sent to the respondents. It was shown that 277 copies of questionnaires were distributed to the respondents representing 100%. 228 copies of questionnaires representing 82.3% were correctly filled and successfully collected from the respondents; while, 49 copies of questionnaires representing 17.7% were not collected. However, the researcher used the 228 copies correctly filled questionnaires to represent 100% as a basis for the analysis.

## RESULTS AND DISCUSSION

### Test of Hypotheses

**$H0_1$:** There is no significant relationship between tax penalties and value added tax in Nigeria.

**Table 2 Correlation Analysis on the Extent and Direction of the Relationship between Tax Penalties and Value Added Tax**

**Correlations**

| | | Tax Penalties | Value Added Tax |
|---|---|---|---|
| Tax Penalties | Pearson Correlation | 1 | .535** |
| | Sig. (2-tailed) | | .000 |
| | N | 228 | 228 |
| Value Added Tax | Pearson Correlation | .535** | 1 |
| | Sig. (2-tailed) | .000 | |
| | N | 228 | 228 |

**. Correlation is significant at the 0.01 level (2-tailed).

Table 2 shows the correlation analysis on the extent and direction of the relationship between tax penalties and value added tax. The table showed a correlation coefficient of r = 0.535** with a correspondent significant/probability value of 0.000. From the classification of r value, the value is moderate. Also the correlation coefficient is positive which indicate that an increase in value added tax is associated with an increase in tax penalties. Thus the analysis from table 2 shows that there is a moderate relationship between tax penalties and value added tax.

**H0$_2$:** There is no significant relationship between tax amnesty and value added tax in Nigeria.

**Table 3: Correlation Analysis on the Extent and Direction of the Relationship between Tax Amnesty and Value Added Tax**

**Correlations**

| | | Tax Amnesty | Value Added Tax |
|---|---|---|---|
| Tax Amnesty | Pearson Correlation | 1 | .633** |
| | Sig. (2-tailed) | | .000 |
| | N | 228 | 228 |
| Value Added Tax | Pearson Correlation | .633** | 1 |
| | Sig. (2-tailed) | .000 | |
| | N | 228 | 228 |

**. Correlation is significant at the 0.01 level (2-tailed).

Table 3 shows the correlation analysis on the extent and direction of the relationship between tax amnesty and value added tax. The table showed a correlation coefficient of r = 0.633** with a correspondent significant/probability value of 0.000. The correlation coefficient is positive which indicate that an increase in value added tax is associated with an increase in tax amnesty. Thus the analysis from table 3 shows that there is a strong relationship between tax amnesty and value added tax.

## DISCUSSION OF FINDINGS

The test of hypothesis one (H0$_1$), found that there is a moderate relationship between tax penalties and value added tax as shown in table 2 with the correlation coefficient value of r = 0.535** significant at pv = 0.00 < 0.05, hence the conclusion that there is a significant relationship between tax penalties and value added tax and also that tax penalties statistically affects value added tax. This is in support of the study of Eneojo and Gabriel (2014) who studied "Taxation and Revenue Generation: an Empirical Investigation of Selected States in Nigeria. Findings from the study revealed that taxation has a significant contribution on revenue generation, taxation has a significant contribution on Gross Domestic Product (GDP) and tax evasion and tax avoidance have a significant effect on revenue generation in Nigeria.

The test of hypotheses two (H0$_2$), found that there is a strong positive relationship between tax amnesty and value added tax as shown in table 3 with the correlation coefficient value of r = 0.633** significant at pv = 0.00 < 0.05. Hence the conclusion that there is a significant relationship between tax amnesty and value added tax and also that tax amnesty statistically affects value added tax. This finding agrees with the study of Okoye (2019) who studied the influence of tax amnesty programme on tax compliance in Nigeria moderating the effect of political trust. Based on the empirical analysis, the paper concludes that the Tax Amnesty Programme VAIDS has a significant influence on tax compliance in Nigeria.

## CONCLUDING REMARKS AND RECOMMENDATION

The study empirically investigated tax enforcement measures and revenue generation in Nigeria using questionnaire instrument to elicit data from 277 personnel of the Federal Inland Revenue Services across South – South region of Nigeria. The dependent variable – revenue generation was measured by value added tax, while the independent variable – tax enforcement measures was proxied by tax penalties and tax amnesty. The theoretical framework of the study was the deterrence theory of compliance developed by Cesare Beccaria and Jeremy Benthamin in the eighteenth century. Two hypotheses were postulated in this study. Furthermore, based on the test of the hypotheses, the following conclusions are drawn: that there is a positive and a significant relationship between tax penalties and value added tax in Nigeria; that there is a positive and a significant relationship between tax amnesty and value added tax in Nigeria. In view of the findings and conclusion of this study, the following recommendations were made:

i. The government of Nigeria should re-address its tax enforcement measures so that tax penalties and tax amnesty will be encouraged.
ii. Tax amnesties are viewed as a source of generating funds or revenue by the government. It should therefore be encouraged to expand the tax base.

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