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The Impact of Tax Audit Practices on Revenue Generation in Nigeria

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ABSTRACT
The study investigated the impact of tax audit practices on revenue generation in Nigeria with its specific objectives such as to determine the relationship between tax audit practices dimensions and company income 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 desk tax audit and field tax audit have a positive relationship with company income tax. The study therefore, recommends that tax authorities should not concentrate only on desk tax audit but also on field tax audit so that revenue leakages will be blocked and increase the level of tax payers' compliance. Finally, there should be regular tax audit practices by tax authorities in Nigeria. This will assist in increasing government tax revenue.
Keywords: Tax audit, desk tax audit, field tax audit, revenue generation, company income tax

1.0 INTRODUCTION

A tax is a compulsory levy by government through its agencies on the income, consumption and capital of its subjects. To generate money, these levies are imposed on personal income such as salaries, business profits, interest, dividends, discounts, or royalties (Amah and Nwaiwu, 2018). 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 expenses (Al Zakari, 1995). Taxation is an issue that has existed from the beginning of time. Tax auditing has been practiced since the time of the Bible. However, many people are uncomfortable talking about taxes, and even worse, tax auditing. The government's revenue policy prioritizes preventing tax evasion and maximizing compliance with tax legislation. One of the goals of a tax audit is to encourage the taxpayer to comply with the audit's findings and to make him more compliant with tax regulations in the future. As a result, the terms have become synonymous with the government's efforts to create revenue. In general, auditing is the independent examination and expression of opinion on a company's financial statements by an appointed auditor in line with his terms of engagement and legislative regulations and professional qualifications (Daniel, 1999).

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 subject to income tax for a given year is required to file returns of income and other relevant information with the tax authority with the authority to assess him for tax. And this is contingent on the tax authority's acceptance of the returns (Oyebanji, 2006). There is no record that any taxpayer is willing to open his or her books for inspection by tax officers. Regardless of the concept of quid pro quo (something for nothing), taxpayers must nonetheless declare their tax affairs in accordance with the applicable tax regulations. "An evaluation of a person, organization, system, process, enterprise, project, or product," according to the definition of audit. Audits are carried out to determine the authenticity and reliability of data, as well as to assess the internal control of a system."

The purpose of an audit is to provide an opinion about a person, organization, system, or other entity that is being evaluated based on work done on a trial basis (Zysman, 2004). "Audit" is defined as "a methodical technique based on a structured, recorded plan known as an audit plan." In this case, auditors evaluate accounting records using a range of widely acknowledged procedures (Amah and Nwaiwu, 2018). External auditors conduct a thorough examination of a company's financial records in order to ensure that its financial statements are accurate and credible. Audits are also commonly performed to evaluate the effectiveness of internal controls or regulatory compliance (Bradford, 2013).

How to ensure prompt completion of tax audits by competent tax authorities has been a serious concern (Amah and Nwaiwu, 2018). In truth, only a small percentage of tax audits in Nigeria begin and end within a year, with the majority taking years to complete. Without a doubt, the tax authority has a duty to be comprehensive in its evaluation, but this duty must be balanced with the obligation to complete audits on time. Tax audits that take a long time are neither in the Federation's nor the taxpayer's best interests. Because of the time worth of money in terms of potential further tax liabilities locked up in unresolved tax audit portfolios, they are not in the Federation's best interests. They are not in the best interests of taxpayers who must devote manpower and materials to the completion of tax audits, as well as pay professional costs to retain tax advisors during this time.

Tax audit, according to Slemrod (2000), is "one of the most successful approaches to deter tax evasion behavior." The intensity of a tax audit is governed by two factors: the number of tax payers chosen for audit and the number of tax payers audited. The number of audited tax payers divided by the total number of tax payers is a simple way to calculate the first element. However, due to non-public information on tax audit progress, the latter is extremely difficult to measure. For practical comparison, it is generally measured by the first factor to reflect the amount of tax audit. Tax audit, according to Okonkwo (2014), is "an independent examination of a taxpayer's accounts, tax returns, tax payments, and other records to confirm compliance with tax laws, rules, and regulations, as well as accuracy and correctness of tax paid and adherence to generally applicable accounting principles and standards." While the terms tax investigation and tax audit are frequently used interchangeably, in fact, a tax investigation is a more thorough and time-consuming study of the taxpayer's records." Suspicion of fraud, tax evasion, or other related offenses frequently sets it off (Okonkwo, 2014). The adoption of a vouching approach in the examination of a company's accounting and financial records with the goal of ascertaining the level of compliance with the provisions of the various tax laws, according to Amah and Nwaiwu (2018), is one major factor contributing to the delay in timely completion of tax audits. In view of the foregoing, the purpose of this research is to investigate experimentally the impact of tax audit on revenue generation in Nigeria.

2.0 Hypotheses Development

The study examined the impact of tax audit practices and revenue generation in Nigeria. Tax audit practices is the predictor variable operationalized as desk tax audit and field tax audit while, revenue generation is the criterion variable measured by company income tax. The objective and the hypothesis of the study are as follows:

Aim and Objective of the Study

The aim of the study is to investigate empirically the relationship between tax audit and revenue generation in Nigeria. The specific objectives are to:

i. Investigate the relationship between desk tax audit and company income tax in Nigeria.
ii. Determine the relationship between field tax audit and company income tax in Nigeria.

Research Hypotheses

The following null hypotheses are formulated for the study

Ho_1 There is no significant relationship between desk tax audit and company income tax in Nigeria.

Ho₂ There is no significant relationship between field tax audit and company income tax in Nigeria.

Operational Framework

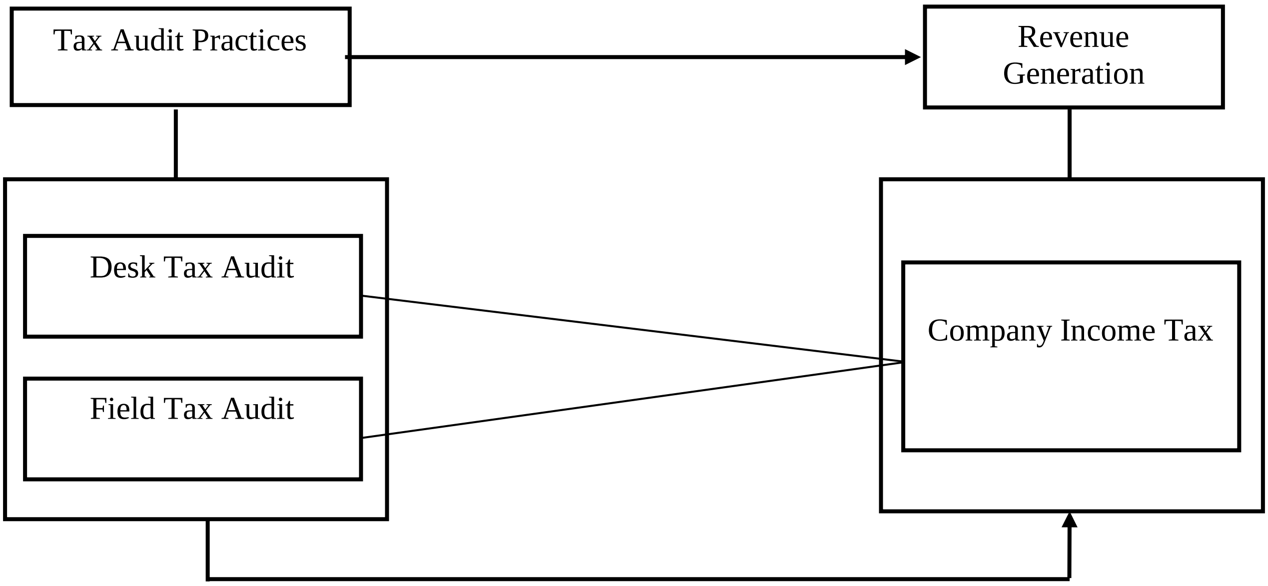

Figure 1.1: Operational framework of the relationship between tax audit practices and revenue generation in Nigeria.

3.0 Theoretical Framework

This study is anchored on classical theory of tax compliance developed by Allingham and Sandmo in 1927. The reason is that classical theory of tax compliance underpins the objective of the study.

Classical Theory of Tax Compliance

The foundation of this research is the Classical Theory of Tax Compliance. The A-S models based on the deterrence theory are another name for this tax compliance theory. The taxpayer is believed to maximize the expected utilities of the tax evasion bet, weighing the benefits of successful tax evasion against the danger of being found and penalized by tax authorities, according to the theory (Sandmo, 2005). According to Alabede, Zainol-Affirm, and Idris (2011), the deterrence hypothesis is heavily reliant on tax audit and penalty. They went on to say that this tax compliance theory causes taxpayers to pay taxes out of fear and punishment. According to Trivedi and Shehata (2005), deterrence theories imply that taxpayers "play the audit lottery," that is, they calculate the economic consequences of various complying options. The essence of the deterrence model of tax compliance, according to Verboon and Dijke (2007), is to investigate the relationship between the probability of detection and the severity of the consequence that should effect non-compliance. According to Brook (2001), traditional theory is centered solely on economic research, although social and psychological aspects are equally significant in explaining tax disobedience.

4.0 Literature Review

Tax Audit

Taxes are viewed as a source of revenue for economic development and growth. The current economic growth program places a premium on tax collections and other sources of income (Amah & Nwaiwu, 2018). They provide a steady stream of money to fund development goals like physical infrastructure upgrades, and they're intertwined with a variety of other policies, from good governance to formalizing the economy to boosting growth (Pfister, 2009). The administration of the Nigerian tax system has failed. In today's Nigeria, personal and corporate income tax administration do not meet the required standards. Self-employed people make more money than those who work for a living.

Self-employed people earn four times as much as those in paid jobs, although paid jobs account for the majority of personal income, but self-employed people make the majority of the money. Many self-employed people avoid paying taxes as a result of insufficient tax surveillance. As a result, a thorough and routine tax audit is required.

"An inspection of a person or organization's tax report by relevant tax authorities in order to verify compliance with applicable state tax laws and regulations," according to the definition. He went on to say that a tax audit is a procedure in which the Internal Revenue Service verifies the information you provided on your tax return (Kircher 2008). To put it another way, a tax audit is an examination of a taxpayer's financial records and business records to ensure that the amount of tax declared and paid is in compliance with tax laws and regulations. In Nigeria, the phrases "tax audit" and "audit" cover a wide range of topics. It simply refers to the advanced element of auditing practice that entails the study of books of account in order to determine whether the tax payer's assessable profit is correct. Tax auditing, like financial auditing, is acquiring and processing data in order to determine an organization's level of conformity with local tax rules. The auditor must plan his work in such a way that the assignment is completed completely and efficiently in order for the audit to be successful.

Desk Audit

Bassey (2013), on the other hand, divided tax audit into two categories: desk audit and field audit. The tax audit or inspection that takes place in the tax office when the taxpayers' books and financial records are scrutinized is referred to as a desk or office audit. This is one in which the entire audit activity takes place within the walls of the tax officials' office. In this case, the tax official may simply request that the taxpayers send more documentation to his office in order for him to resolve any concerns with the returns that have been submitted. The taxpayer receives no official notification of the forthcoming desk audit in this type of audit. He only learns about it when he receives letters asking specific papers or answers. The goal is to ensure that tax laws, rules, and regulations are followed, as well as to perform administrative checks on returns that have been submitted.

Field Audit

Regular assessing officers can only conduct limited desk audits through examination of accounts and returns due to the nature and scope of their duties. Tax authorities conduct field audits on taxpayers in order to verify this handicap and increase tax compliance by physically conducting the audit in the taxpayer's office. The taxpayers are, however, formally told of the auditor's arrival prior to the start of the audit, and the auditor's needs in terms of audited documents are also asked in advance. Field auditing entails physically verifying documentation evidence and materials at a taxpayer's location in order to check the facts and numbers of corporate taxpayers' tax filings. The breadth or depth of verification is determined by the results of the tax auditor's desk audit work, as well as the audit's risk considerations. Special attention will usually be made to things that have a strong potential for tax yield. Back duty audits are commonly used to conduct tax audits.

Revenue Generation

Various authors have defined the term revenue in various ways. Revenue, according to Adam (2006), is the fund that the government needs to fund its operations. These monies come from a variety of sources, including taxes, loans, fines, and fees. It is also defined as the entire amount of income received by a governmental or private entity during a given period of time (Hamid, 2008). States' revenue is made up of tax revenue as well as money that isn't derived from taxes but rather from the sale of government properties or other interests and returns on loans and investment earnings.

According to Brautigam (2002), tax revenue is the money earned by governments through taxes. A state's principal source of revenue is taxation. Individuals, public enterprises, commerce, royalties on natural resources, and/or foreign aid are all potential sources of revenue. In countries with high levels of poverty, a big agricultural economy, and considerable amounts of foreign help, ineffective tax collection is more common. Revenues received from income and profit taxes, social security payments, taxes on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes are referred to as tax revenue.

Tax revenue is money earned by the government. It is the state's primary source of revenue, financing governmental expenditures and other items while also physically expressing the community's collective efforts (Mutarindwa & Rutikanga, 2014). Taxes, according to Slemond (2000), are a useful approach to fund the costs of public goods, which are a special set of items for which one person's consumption does not reduce the consumption of others and for which it is costly or impossible to restrict consumption (e.g. street lightening). Normal pricing for these items would result in a price of zero, therefore providing no incentives to provide. Similarly, if the private sector does not supply enough goods and services with high positive externalities, it is typical to fund them with taxes.

Company Income Tax (CIT)

In Nigeria, the Companies Income Tax (CIT) is a tax on the profits of incorporated businesses. It also covers the tax on earnings earned by non-resident firms doing business in Nigeria (Fowler, 2016). Limited liability firms, including public limited liability companies, pay the tax. As a result, it's often referred to as corporation tax. The Companies Income Tax Act (CITA) of 1979 was enacted, with its origins in the Income Tax Management Act of 1961. It is one of the taxes that the Federal Inland Revenue Service ('FIRS' or 'the Service') administers and collects. The tax makes a major contribution to the Service's revenue profile. Companies Income Tax is expected to generate N1.877 trillion in revenue in 2016, accounting for over 40% of the total predicted tax revenue of N4.957 trillion for the year. Audited financial statements are required by law when submitting for Corporation Income Tax (Fowler, 2016). External Auditors must be hired to prepare and/or certify the accounts that will be submitted. The returns must be supported by tax computations and capital allowances computations on the company's qualifying assets. The filing requirement does not differentiate between small, medium, and big taxpayers.

5.0 Empirical Review

A study conducted in Nigeria by Nwaiwu and Macgregor (2018) on the webometric indices of tax audit and tax revenue generation research in Nigeria. The core objective of this investigation is to empirically analyze the effect of webometric indices of tax audit and tax revenue generation in Nigeria. Primary and time series data of different variables of tax audit and tax revenue were collected from Federal Inland Review Services, auditor general office, Chartered Institute of Taxation of Nigeria and questionnaire. The study conclude that tax audit has the potency to make significant contribution to tax revenue generation and recommends that in order to increase government tax revenue; there should be regular tax audit practices by tax authorities in Nigeria.

Another study by Amah and Nwaiwu (2018) examined empirically, the effect of tax audit practice on down south tax revenue generation in Nigeria. Both primary and secondary source of data was adopted and the data collected was analyzed using linear regression analysis and multiple regression analysis with the aid of special package for social sciences (SPSS) version 21.0 with 0.71%, the empirical results indicate that the predictor variable of tax audit practice has positive effect on criteria variable of tax revenue in Nigeria. The study include that there exist a significant positive effect of desk audit on personal income tax.

Modugu and Anyaduba (2014), in their study, the impact of tax audit and other qualitative attributes on the tax compliance level of companies in Nigeria. The study found that there exists a positive relationship between tax audit and tax compliance. The study then recommended that the relevant authorities should seek more rational and active means of enhancing the impact of tax audits on corporate tax compliance in Nigeria.

Samuel and Tyokoso (2014) studied an empirical investigation of tax audit and tax revenue generation in Nigeria; found that it has a significant effect on tax revenue generation in Nigeria. Regression analysis was used to analyse both primary and secondary data generated. The scope of this study was from 2001 to 2010, and as such, current issues left out in their study.

Yongzhi (2005) found a positive relationship between the audit and the voluntary competence. The finding suggests that the audit productivity may be under estimated in many studies in the literature. It reminds us that when considering the productivity of the audit work. Besides the direct audit collections, we should also take the audit impact on the voluntary compliance into consideration. For this reason, the finding may provide tax professionals and tax authorities with incentives to strengthen the audit power and to better structure their audit organization to generate more revenue for the state.

6.0 MATERIAL AND METHODS

This study is designed to investigate the impact of tax audit practices 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.

7.0 RESULTS AND DISCUSSION

Table 1. Analysis of the Response of the Sample Respondents

Number of Questionnaires sent	277		
Ineligible Respondents	9		
Eligible Respondents		268	
Useful responses	228	85.1%	
No Responses		40	14.9%
			100.0
Total responses to total possible responses	82.3%		
No responses to total possible	17.7%		

Ineligible Respondents Include those eliminated through stratified sampling to ensure fair representation of the Federal Inland Revenue Service operating in South – South region of Nigeria.

Eligible Respondents Were drawn from the Federal Inland Revenue Service with significant operational presence in South – South region, Nigeria and these, with their respective employee-respondents in bracket, are: Rivers State tax offices (72), Delta State tax offices (52), Edo State tax offices (31), Bayelsa State tax offices (31), Cross River State tax offices (41) and Akwa Ibom State tax offices (41).

Interpretation

To purposefully investigate the impact of tax audit practices on revenue generation in Nigeria, Pearson Product Moment Correlation Coefficient analytical technique was used and facilitated by Statistical Package for Social Sciences (SPSS) version 23.0 (Ohaka, Worlu & Ndalu, 2019). Table 1 shows that out of 268 copies of questionnaire distributed, 228 copies (representing 85.1%) were correctly filled and returned; while 40 copies (representing 14.9 %) were not returned. The 228 copies of questionnaire returned hence, form the basis of subsequent data inputs.

The range/levels of association as well as analytical extent and direction of relationship are presented in Tables 2, 3 and 4:

Test of Hypotheses

Hypothesis 1

$H0_1$: There is no significant relationship between desk tax audit and company income tax in Nigeria.

Table 2: Correlation Analysis on the Extent and Direction of the Relationship between Desk Tax Audit and Company Income Tax

Correlations

		Desk Tax Audit	Company Income Tax
Desk Tax Audit	Pearson Correlation	1	.586**
	Sig. (2-tailed)		.000
	N	228	228
Company Income Tax	Pearson Correlation	.586**	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 desk tax audit and company income tax. The table showed a correlation coefficient of r = 0.586** with a correspondent significant/probability value of 0.000. The correlation coefficient is positive which indicate that an increase in company income tax is associated with an increase in desk tax audit practices. Thus the analysis from table 2 shows that there is a moderate significant relationship between desk tax audit and company income tax.

Test of Hypothesis 2

$H0_2$: There is no significant relationship between field tax audit and company income tax in Nigeria**.**

Table 3: Correlation Analysis on the Extent and Direction of the Relationship between Field Tax Audit and Company Income Tax

Correlations

		Field Tax Audit	Company Income Tax
Field Tax Audit	Pearson Correlation	1	.545**
	Sig. (2-tailed)		.000
	N	228	228
Company Income Tax	Pearson Correlation	.545**	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 field tax audit and company income tax. The table showed a correlation coefficient of r = 0.545** with a correspondent significant/probability value of 0.000. The correlation coefficient is positive which indicate that an increase in company income tax is associated with an increase in field tax audit practices. Thus the analysis from table 3 shows that there is a moderate relationship between field tax audit and company income tax.

Table 4: Regression Analysis on the Effect of Desk Tax Audit and Field Tax Audit on Company Income Tax

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Field tax Audit, Desk Tax Audit[b]	.	Enter

a. Dependent Variable: Company Income Tax
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.718[a]	.516	.509	.897

a. Predictors: (Constant), Field Tax Audit, Desk Tax Audit

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	191.873	3	63.958	79.535	.000[b]
	Residual	180.127	224	.804		
	Total	372.000	227			

a. Dependent Variable: Company Income Tax
b. Predictors: (Constant), Field Tax Audit, Desk Tax Audit

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.453	.177		2.562	.011
	Desk Tax Audit	.217	.090	.208	2.423	.016
	Field Tax Audit	.475	.060	.488	7.924	.000

a. Dependent Variable: Company Income Tax

Table 4 shows the regression analysis summary on the effect of desk tax audit and field tax audit on company income tax. Table 4 showed the Pearson's correlation coefficient of 0.718 on the relationship between the predictor variables and the dependent variable. The value of r is high indicating that a significant relationship between the predictor variables and the dependent variable. The coefficient of determination (R^2) = 0.516, this implies that 51.6% variation of company income tax is explained by the changes in the predictor variables, thus the remaining 41.6% is explained by other variables not included in the model. The F-calculated of 3.00 had a significant F-value 0.000 which indicate the usefulness of the model.

Conventionally, F-cal = 79.535> F-tab $_{(0.05,\ 2,224)}$ = 3.00 hence the conclusion of a good model utility is upheld.

Desk tax audit had a calculated t-value of |2.423|>t-tab $_{(0.05,\ 227)}$ = 1.28 and a corresponding significant probability value (PV) of 0.016< 0.05 level of significance, hence the researcher conclude that desk tax audit statistically affect company income tax.

Field tax audit had a calculated t-value of |7.924|> t-tab $_{(0.05,\ 227)}$ = 1.28 and a corresponding significant probability value (PV) of 0.000 < 0.05 level of significance, hence the researcher conclude that field tax audit statistically affect company income tax.

8.0 DISCUSSION OF FINDINGS

The test of hypotheses one ($H0_1$), found that there is a positive moderate relationship between desk tax audit and company income tax as shown in table 2 with the correlation coefficient value of r = 0.586** significant at pv = 0.00< 0.05. Also table 4 showed that desk tax audit statistically affects company income tax. Desk tax audit had a calculated t-value of |2.423| >t-tab $_{(0.05,\ 227)}$ = 1.28 and a corresponding significant probability value (PV) of 0.00 < 0.05 level of significance. Hence the conclusion that there is a significant relationship between desks tax audit and company income tax. This findings is in line with the study of Nwaiwu and Macgregor (2018), who studied the webometric indices of tax audit and tax revenue generation research in Nigeria. The core objective of this investigation is to empirically analyze the effect of webometric indices of tax audit and tax revenue generation in Nigeria. The results indicate that tax audit has a significant positive effect on tax revenue generation, explaining about 48.3% and 43.9% of the total variation in tax revenue generation of Nigeria.

The test of hypotheses two ($H0_2$), found that there is a moderate relationship between field tax audit and company income tax as shown in table 3 with the correlation coefficient value of r = 0.545** significant at pv = 0.00 < 0.05. Also table 4 showed that field tax audit statistically affects company income tax. Field tax audit had a calculated t-value of |2.787| >t-tab $_{(0.05,\ 227)}$ = 1.31 and a corresponding significant probability value (PV) of 0.00 < 0.05 level of significance. Hence the conclusion that there is a significant relationship between field tax audit and company income tax and also that field tax audit statistically affects company income tax. This findings is in line with the study of Samuel and Tyokoso (2014) who studied an empirical investigation of tax audit and tax revenue generation in Nigeria. The study found that it has a significant effect on tax revenue generation in Nigeria.

9.0 CONCLUSION AND RECOMMENDATIONS

The study empirically investigated tax audit 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 company income tax, while the independent variable – tax audit was proxied by desk tax audit and field tax audit. The theoretical framework of the study was the classical theory of tax compliance developed by Allingham and Sandmo in 1927. Two hypotheses were postulated in this study.
Furthermore, based on the test of the hypotheses, the following conclusions are drawn:
The low amount of government tax revenue in Nigeria is mostly due to ineffective tax administration by tax authorities. In terms of administration, the Nigerian tax system is a failure. Because of the insufficiency in monitoring paid taxes, many self-employed people avoid taxation in Nigeria today. Tax audits, on the other hand, offer a way for the government to increase its tax collection.
This study found that tax audits are rarely conducted in Nigeria, which explains why the country's corporate income tax contribution is so low. According to the report, if Nigeria's tax audit methods are effective, tax revenue in the form of corporate income tax will contribute positively to government revenue. How to ensure prompt completion of tax audits by competent tax authorities has been a serious concern. As a result of the findings and the preceding conclusions, the study recommends the following:

i. The tax authorities should not concentrate only on desk tax audit but also on field tax audit so that revenue leakages will be blocked and increase the level of tax payers' compliance.
ii. There should be regular tax audit practices by tax authorities in Nigeria. This will assist in increasing government tax revenue.

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