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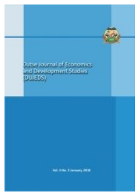

EFFECT OF TAX ADMINISTRATION ON TAX REVENUE IN PLATEAU STATE NIGERIA

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Abstract

The study seeks to determine the extent of relationship between tax administration and tax revenue in plateau state. The specific objective of the study was to examine the effect of tax effectiveness on revenue generation of plateau State. The design adopted in this study was survey and the population of the study was 400 staffs of plateau state revenue board. Sample size was determined using Krejcie and Morgan table which resulted in 196. The research adopted primary method using survey procedure of questionnaire for analyzes using SPSS version 23. Correlational method was used to establish the relationship between the independent variable tax revenue and the dependent variable tax revenue. Findings show a positively and significantly relationship between tax administration and tax revenue. The result also revealed that measuring the effect of tax effectiveness and tax revenue gave a strong positive relationship. The study therefore, concluded that tax revenue can be an instrument of more revenue generation. More so, high revenue result in development. The study recommended that tax gathering device used by tax officials must be free from corruption and embezzlement. If this is not done the revenue collected many not reach the desired point and that Federal Government, state governments and local governments should urgently fully modernize and automate all its tax system, improve tax payer convenience in the assessment and payment process whilst at the same time entrenching effective and modern human resource management practices in the tax authorities among other recommendations were made. This study provides a useful insight for the government, stakeholders and policy makers into the importance of tax revenue.

Keywords: Tax, Tax Revenue, Tax Administration, Effectiveness
JEL Classifications: H27

Introduction

The challenge of tax revenue generation and effective management of its administration is of great importance and vital to every government. Steps are always taken and regulations made for effective and efficient system of tax and its administration (Enahoro & Olabisi, 2012). Ariwodola (2001) opined that tax is a compulsory levy imposed by the government authority through its agents on its subjects or his property to achieve some goals. Arnold and Mclntyre, (2002) define tax as a compulsory levy on income, consumption and production of goods and services as provided by the relevant legislation. Tax is a charge imposed by government authority upon property, individuals, or transactions to raise money for government use. Tax administration as a system in relation to assessment, collection and remittance is a strong vehicle which revenue is raised in the state to accomplish economic goals. The Nigerian tax administration is in line with the British model of tax administration since 1960 and has been operating this up to 1990 when the self-assessment scheme came into play which seems similar to the American model of tax administration system (Adesola 2004). The British model of tax administration assumes tax payers are incompetent as to tax process and tax authorities do not rely on information supplied by tax payers. Returns of the tax payer are carefully verified through the application of the American model in reference to the rigid British model. The American model despite the advantages that can be derived from its application has not found a good place in Nigeria because all the phenomenon that made it a success in America such as voluntary compliance system, competence of tax payer, efficient data processing system which aids detection of fraud are still not present in the Nigerian context. Consequently disadvantage has adversely impacted on local government tax system since they are part of the ruling process in the state. Such impact has generally been based on problems associated with collection, assessment and returns procedures in the local government area. There is doubt on how efficient the tax authority and other bodies participating in the collection of tax and make returns to the local and state government. In an economy like Nigeria where great reliance is placed on one source of revenue by the state government, the understanding and appreciation of the significance of tax as a source of revenue is of paramount importance. This is not only to enable one the opportunity to examine potential revenue generated in the state but to enable the decision makers and government to appreciate the need for administration changes within the context of tax system. However, it is against this back drop in this study that effort would be made to assess the plateau State tax administration system and how it could serve as a veritable tool for revenue generation of the state.

In most countries, tax system is seen as an embodiment of contention and controversy whether in its policy formulation, legislation or administration (Bariyama & Gladson 2009). There is huge scale of corrupt practices prevalent in Nigeria. Under the administration of tax in Nigeria, Ayua (1996) stated that the major problem lies in the procedures, machinery and approaches adopted in collection, assessment and corrupt practices of tax officials in implementing the tax system. In addition, Ayua (1996) observes that the tax system is grossly inadequate as it is characterized with tax evasion, avoidance and record falsifications which account for the consistent low tax yields. The problems associated with an enquiry into the tax administration in plateau state are pretty numerous but little or no studies have been done to comprehensively examine the system in a manner that attempts to relate the tax administration to tax laws and policies in the state. This void of literature on comprehensive analysis of tax administration, policies and law in the state has apparently leaves a gap between what the people perceive to be reliable tax revenue administration and what it is in reality.

Odusola (2002) is of the opinion that the tax administration in Lagos State is similar to what obtains in other parts of the country. The tax administration problems encountered in plateau State are also evident in other States of the Federation. The incessant review of revenue capacity of all revenue units is a major challenge which has impacted negatively on efficient collection of tax. Dariye, Jugu and Okwoli (2016) opined that most of the tax authorities in plateau State revenue board lack the desired institutional capacity to administer tax system effectively and efficiently. The bulk of tax today in the state is paid by mostly government employees and less privileged individuals in the state. Politicians, the rich, the professionals and the privileged individuals are not equitably taxed. According to Ekpo and Ndebbio (1998) other problem of tax administration centres on inadequate personnel in terms of quantity and quality. The shortage of qualified tax personnel is partly responsible for the poor enforcement. At the local government level, tax collectors include messengers and some daily-rated employees are supervised by the tax clerks who are not knowledgeable in tax practices. The category of staff is generally not adequately equipped to carry out the tax operations. It is observed that due to their low level of education, tax officials are not conversant with the tax laws and regulations. The sharp and dishonest practices by some tax officials, especially at the local government level, pose a serious threat to tax administration in Nigeria. All these and other related practices are probably capable of having a demoralizing effect on the taxpayers who may evade tax. The problem of tax evasion and default may not only stem from the lack of voluntary compliance by tax payers but also from the fact that not all the taxes collected reach the public treasury. This is stealing by some tax officials as distinct from alleged bribes given to them. The raiding of tax defaulters by the local government tax clerks and employees has become a nest of corruption for some tax officials. A tax defaulter who does not want to appear in court negotiates and buys his freedom from arrest on payment of an agreed fee which goes entirely into the pocket of the corrupt clerk. This generalization must not be misconstrued because there are honest clerks, but the percentage of the dishonest ones is higher when compared with the honest ones. The Ayoola

Commission also provides sufficient evidence to show that tax clerks live above their incomes and their ostensible livings have been found to be totally unrelated to their salaries and status (Naiyeju 2005).

This paper was divided into five sections. Section one focuses on introduction above, section two focuses on conceptual review, theoretical and empirical review. Section three focuses the methodology, section four focuses on data analysis and interpretation of results. Lastly section five focuses on conclusion and recommendation.

Literature Review

Tax

Ariwodola (2001) described tax as a compulsory levy imposed by the government authority through its agents on its subjects or his property to achieve some goals. Arnold and Mclntyre, (2002) define tax as a compulsory levy on income, consumption and production of goods and services as provided by the relevant legislation.

Tax Laws

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

According to Kiabel and Nwokah (2009), and Ayodele (2006), the following are some of the prevailing tax laws in Nigeria: Personal Income Tax Act (PITA) CAP P8 Law of Federations of Nigeria (LFN) 2004, Company Income Tax Act (CITA) CAP.60. LFN 1990,

Petroleum Profit Tax Act (PPTA) 2007, Value Added Tax (VAT) Act No 102 LFN 1993, Capital gain tax Act CAP 42 LFN 1990 Stamp Duties Act CAP 411 LFN 1990 Education Tax Act No 7 LFN 1993 Information technology Development Act 2007

Tax Administration

Tax administration is seen as a strong vehicle in which assessment, collection and remittance is used as based on which revenue is raised in the state to accomplish economic goals. Economic goals of the state can only be achieved when the tax system and manner of its administration is excellent. Taxes are levied in almost every country of the world, primarily to raise revenue for government expenditure although they serve other purpose as well. In modern economies, taxes are the most important sources of Government revenue and they represent a general obligation of the tax payers who are levied or paid in exchange for any particular benefit (Enahoro & Olabisi, 2012). Tax administrators have authority to urge taxpayers to pay their taxes. Consequently, tax administrators face various pressures from their stakeholders, particularly from the taxpayers, who demand excellent services. According to Darono (2015), the tax administration service is unique, because it must provide excellent services which make the taxpayer feel comfortable, but must also take coercive action (i.e., law enforcement). In this research tax administration in the independent variable and is proxied by tax payers registration, tax audit, tax revenue protection system and tax automation while tax revenue is proxied by revenue collection, revenue compliance and cost of collection as stated by(Crandall, 2010).

Tax Revenue

This is the amount of revenue collected to finance the government budget against what was projected. It will be assessed by comparing total revenue collected and revenue projections (Teera, 2003).

Tax Effectiveness

According Drucker() a prolific and influential management thinker, efficiency is doing things rights: effectiveness is doing the right things. The success of any organization requires both the right strategy and operational effectiveness which is achieved when an organization performs similar activities better than its competitors organization, there are no trade- offs

Theoretical Review

Social Contract Theory

This research will be anchored on the Social contract theory which is a political theory. It is a theory that stresses an understanding between the ruled and their rules, characterizing the right and obligations of everyone accordingly (Hassan, 2012). According to Britannica, (1995- 920) new reference book stated that in primitive times as indicated by the theory, individuals were naturally introduced to an anarchic state of nature, which was content or troubled as per the specific version, they then by practicing common reason framed society (Government) by means a contract between themselves. Notwithstanding comparative thoughts can be traced back to the Greek critic social contract scholar had their most notable century in the seventeenth and eighteenth hundreds of years and are connected with so many names as (Thomas Hobbes, 1851. john Locke, 1960. Jean-Jacques Rousseau, 1762).

This is relevant to taxation in which the citizens are eager to pay their taxes just when the government guarantees them of sufficient procurement of social amenities. For example, provision of power/electricity, good roads/streets networking, schools, job opportunities, hospitals/medical facilities, security and so forth. As a rule the taxpayers are frustrated when government neglects to give these civilities regardless of tremendous tax loads that they bear. Therefore, social contact theory help the profit standards of taxation which expresses that each taxpayer ought to hold up under tax burden in connection to the benefit which he or she get from open administrations or public services. The Social Contract Theory which postulates that, there should be an understanding between the ruled and their rules, characterizing the right and obligations of everyone accordingly. When the tax administrators understands their role towards citizens and the citizens, that is the ruled also understand their duties and obligations and everyone does his part, then revenue would grow and if otherwise, revenue generation would be affected.

Ibn Kaldrun Theory of Taxation

This theory aids in explaining the practice of taxation in general. The theory looks at tax revenue in to perspective that more revenue at moderate rate and less revenue at an excessive rate may also be explained in term of two different effects - the arithmetic effect and the economic effect – which the tax rates have on revenues. The two effects have opposite results on revenue in case the tax rates are increased or decreased. According to the arithmetic effect if tax rates are lowered, tax revenues will be lowered by the amount of the decrease in the rate. The reverse is true for an increase in tax rates. The economic effect, however, recognises the positive impact that lower tax rates have on work, output, and employment - and thereby the tax base - by providing incentives to increase these activities whereas raising tax rates has the opposite economic effect by penalizing participation in the taxed activities. At very high tax rate negative economic effect dominates positive arithmetic effect, therefore, the tax revenue declines (Islahi, 2006).

Empirical Review

Many Studies have been conducted on tax administration in respect to revenue generation of different states and countries. Most of the researches established a positive effect and relationship between tax administration and revenue generation of the economy. For instance, Abiola and James, (2012) in Nigeria on tax administration and revenue generation; Enahoro and Olabisi, (2012) in Lagos state on tax administration and revenue generation; Angahar and Alfred, (2012) in Adamawa on personal income tax generation and tax; Kwame, Tchao and Poku (2013) in Ghana on Integration of Tax administration to grow economy and curb importation and tax evasion; Okoye and Ezejiofor, (2014) in Enugu on tax administration; Isaac, (2015) in Kaduna on contributions of tax revenue to economic development; Gbengi& Adebisi (2013) in Abuja on Tax Avoidance and Tax Evasion on Personal Income Tax Administration; Ahuru and Oriakhi (2014) in Nigeria on tax reform and federal revenue generation; Okafor, (2012), in Nigeria on Revenue generation and economic development; Ifere&Eko, (2014), in Cross River on tax administration, innovation and revenue generation; Efunboade,(2014) in Nigeria on Impact of ICT on Tax Administration in Nigeria; Abata, (2014) in Nigeria on Revenue and Economic growth; Chatama, (2013) in Tanzania on impact of ICT on taxation; and Hassan, (2012) in Kano state on tax administration and revenue generation. Wausi (2015) in Nigeria on Revenue generation and transfer pricing, all showed a negative relationship to revenue generation. Similarly, Mehrara (2016) in Iran on tax revenue and tax evasion established a U shape relationship. Studies by Okoye (2014), Afuberoh (2014), Efunboade (2014), Samuel (2014), Adesoji (2013) and Chatama (2013), adopted only an aspect of tax administration which is tax collection and measured the extent of the relationship and significance it has towards a state's revenue generation. All their studies were also centered at the Federal Capital Territory (Abuja) and states in the Southern parts of Nigeria. Gbengi (2013) and Angahar (2012) focused only on the effect of tax administration on personal income tax generation not on all tax collectable by the government. Enahoro (2012) in his study used Kendall to analyze data collected in order to measure the relationship that exist between tax administration and revenue generation of an economy. Ifere (2014) in his case adopted simple percentage alone to measure the relationship and impact of tax administration, innovation and revenue generation. These methods does not really measure relationship and show significant in a regressive way as it would have if proper statistical regressive measures were adopted. However, Efunboade (2014) and Hassan (2012) used descriptive analysis to show the effect that tax administration have on revenue generation. To provide solution to the above problem therefore, this study used data from field study.

This research uses tax administration as an independent variable and revenue generation as dependent variable and the use of correlation which measures effectively the relationship between variables and how they are related .This research is an extension of Enahoro, (2012) and Emmanuel (2018) which study was on Tax Administration and Revenue Generation of Lagos State, the Impact of Tax Administration on Revenue Generation in Gombe State, Nigeria respectively. This is because plateau state revenue generation is low.

Methodology

The study used correlational research design. This study engages in correlational design to establish the relationship between Tax Administration and Tax Revenues. This study will be conducted in Plateau state Nigeria. The population of the study will consist of 400 staff of the plateau State revenue board as reported by the personnel department (2019).The purpose of choosing them as the respondent was that they are usually the personnel who interface with taxpayers and enforce the legal framework promoted by legislators to administer and safeguard government revenue.

The sample size will comprise staff from the entire personnel department. The sample size will be 196 respondents determined using the table of determining sample size by Krejcie, Morgan,& Darley (1970).

Presentation of Results and Discussion of Findings

Data collected for the study were analyzed with the aid of Statistical Package for Social Sciences (SPSS) version 23.0 software package.

Table 1: Demographic statistics of respondents

ITEMS		FREQUENCY	PERCENTAGES (%)
Gender	Male	120	61.2
	Female	76	38.8
	Total	196	100.0
Age	18-30	20	10.2
	31-40	40	20.4
	41-50	102	52.0
	51and above	34	17.3
	Total	**196**	**100.0**
Marital status	Single	30	15.3
	Married	150	76.5
	Divorce	10	5.1
	Widows	6	3.1
	Total	**196**	**100.0**
YEARS OF EXPERIENCE	1-5	20	10.2
	6-10	10	5.1
	11-15	160	81.6
	16 & above	6	3.1
	Total	**196**	**100.0**
Education qualification	SSCE	15	7.7
	ND/NCE	40	20.4
	HND/BSC	104	53.1
	M.SC/PHD	8	4.1
	OTHERS	29	14.8
	Total	**196**	**100.0**

Source: Field Survey 2019

In table 1 the study revealed that majority of the respondents were male who the bread winner of the family with 61.2 % while female 38.8%. On age of workers, 10.2% were below 30 years,20.4% were 31-40 years,52% were 41-50 years and 17.3% were 51 years and above. This means majority of the respondents were between 41-50 years. On marital status 15.3% of the respondents are single, 76.5% are married, 5.1% were Divorced and 3.1% were widow. This means majority of the respondents were married. On years of experience,10.2% had 1-5 years` experience,5.1% had 6-10 years ,81.6% had 11-15 years` experience and 3.1% had 16 and above years. In addition, the results of educational qualification revealed that 7.7 % of respondents had SSCE, 20.4% of the respondents had ND/NCE, 53.1% of the respondents had HND/BSC, 4.1% of the respondents` had M.SC/PHD and 14.8% had other qualifications like trade Test and Adult Education. This means that majority of the respondents had HND/BSC.

Test of Hypotheses

The following null hypotheses were test using Pearson correlation on SPSS V23.

Hypothesis one: There is no significant relationship between tax administration and tax revenue in plateau state.

Table 2: Correlation results of tax administration and tax revenue

Correlations

		Tax Administration	Revenue Generation
Tax Administration	Pearson Correlation	1	.956**
	Sig. (2-tailed)		.000
	N	196	196
Revenue Generation	Pearson Correlation	.956**	1
	Sig. (2-tailed)	.000	
	N	196	196

Source: Authors computation

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

From the analysis in table 2, the correlation coefficient of the variable x and y is 0.956. The positive value of r (0.956) indicates that there is a strong positive correlation tax administration and tax revenue in Plateau State. Since the p-value (0.000) is less than (0.05) , we therefore reject the null hypothesis and conclude that there is a significant strong positive relationship between tax administration and revenue in Plateau State at 0.05 level of significance.

Hypothesis two: There is no significant relationship between tax effectiveness and tax revenue generation in plateau state.

Table 3: Correlation results of tax effectiveness and tax revenue generation

Correlations

		Tax effectiveness	Revenue generation
Tax effectiveness	Pearson Correlation	1	.936**
	Sig. (2-tailed)		.000
	N	196	196
Revenue generation	Pearson Correlation	.936**	1
	Sig. (2-tailed)	.000	
	N	196	196

Source: Authors computation

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

From the analysis in table 3, the correlation coefficient of the variable x and y is 0.936. The positive value of r (0.936) indicates that there is a strong positive between correlation tax effectiveness and revenue generation in Plateau State. Since the p-value (0.000) is less than (0.05), we therefore reject the null hypothesis and conclude that there is a significant relationship between tax effectiveness and revenue generation in Plateau State at 0.05 level of significance. The study concludes that there is a significant positive relationship between tax administration and revenue in Plateau State at 0.05 level of significance.

Discussion of Findings

Findings from the study revealed that tax administration and tax effectiveness had positive and significant effects on revenue generation in Plateau State. This findings agreed with the works of Abiola and James, (2012); Enahoro and Olabisi, (2012); Angahar and Alfred, (2012) studied that the relationship tax administration and revenue generation. Okafor, R. G. (2012). Tax revenue generation and Nigerian economic development. The tax administration and tax effectiveness has significantly contributed to revenue generation in most states in Nigeria generally. In plateau state, this is evident with the recent generation of nine billion naira in six months as reported in the national daily. Premium times of 19th October 2019. With this development, the government needs to improve the tax administration system and tax effectiveness to enhance revenue generation in the state.

Conclusion and Recommendations

In conclusion, there is a significant strong positive relationship between tax administration and revenue in Plateau State. Thus, there is also significant strong positive relationship between tax administration and revenue in Plateau State. The study concluded that tax administration tax effectiveness had significant positive relationship with revenue generation in Plateau State

There is a serious need for the state governments to clearly state the basic objectives of its tax system and the correlation between these objectives.

1. This will help to give the tax administrators a sense of way and make the tax payer see clearly the reasons he/she should pay his/her tax as at when due.
2. The tax gathering device used by tax officials must be free from corruption and

embezzlement. If this is not done the revenue collected many not reach the desired point.

3. The Federal Government, state governments and local governments should urgently fully modernize and automate all its tax system, improve tax payer convenience in the assessment and payment process whilst at the same time entrenching effective and modern human resource management practices in the tax authorities.

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