IMPACT OF TAX REFORMS ON TAX ADMINISTRATION IN NIGERIA

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Abstract

This study examines the impact of tax reforms on tax administration in Nigeria. The continuous fall in non-oil revenue (taxes) as a result of ineffective tax administration resulting from deficiencies in the existing system and laws. Using t-test through the use of SPSS to analyses tax target and collection after the tax reform of 1991 by zero in on period between 2000 to 2014. The study found tax revenue keeps increasing after the reforms. And its concludes that the reforms lead to higher tax revenue. It was recommended among others that the level of the reforms be sustained and continue to improve upon by using experts, having comprehensive data base of tax payers, bringing in new taxpayers into tax net, every tax payer be giving tax identification number (TIN) and the use of information technology in our tax system.

Key words: Tax, administration, reforms, taxpayers

Introduction

The dynamism of taxation makes it from time to time changes are made in the existing tax laws in the economy, which it operates. The varying needs of the environment in which it operates makes it necessary to review the regulating laws and practice to sooth the changes in the economy. The Nigerian state is governed by a federal system of Government, and its fiscal operations adhere to federalism, a fact that has serious implications on how tax laws are reformed over time. Therefore, taxation being the compulsory levy imposed by government to defray the cost of governance and communal services facilitates resource allocation and re-allocation, promotion of social equity through wealth distribution, enhances economic growth and development and ensures economic stability by correcting and controlling macroeconomic policies of the country.

The general purpose of taxation is to generate revenue for the government at the federal, state and local government levels. Tax reforms are therefore necessary and justifiable to attain efficient and effective tax administration, to stimulate the non-oil sector of the economy, to resolve contentious issues in tax administration, redistribute wealth and entrench a more equitable tax system, capacity building for administrators and taxpayers, centralization of revenue agency and computerization, reduce effective tax rates and simplify tax regime, develop a tax policy for Nigeria, and also provide revenue to cover Government growing expenditure.
Asides the above points, other reasons for changes in the existing tax laws include inflation, which has consistently risen overtime, to ensure equity in the tax structure, and also, to curb deficiencies in the existing laws such as multiplicity in tax laws, leakages and waste.

The Nigerian economy is over dependent on revenue generated from petroleum products, the tax system is therefore lopsided and this over dependence on oil revenue has drawn the attention of the Federal Government to reform the existing tax laws. There has been a renewed attention by the policy makers and academia on the need for repositioning the nation's tax system. Nigeria is a

monolithic economy with strong dependence on the oil revenue; this dependence makes the economy to be vulnerable to external manipulation and shocks which adversely affects the planning horizons in the country. The recent global economic and financial crisis in the world and falling in oil price at international market has brought to the fore the need to diversify the economy because this overdependence on the oil creates unnecessary shocks and thus, the need for diversification of the nation's resource is inevitable, the oil is an exhaustible resource, while taxation is the only non-exhaustible veritable source of revenue generation to government.

Those working in the informal sector of Nigerian economy do not see the need to pay tax whereas they dominate the economy. To them, only civil servants should pay tax on their earnings, and this amounts to limiting the sources of tax collection. Besides, the activities of the strong union in the formal sector do not even pave way for a successful tax policy implementation in the formal sector. Even revenue collection officers seem to be lenient or even connive with those in the informal sector on enforcement of tax policies, this leads to revenue losses (Ayodele, 2006).

In other to reawaken the consciousness of Nigerian government and citizens on the effective use of taxation as a developmental tool, there are constant efforts to review tax laws to reduce I manage tax evasion and avoidance created as a result of the loopholes exploited in the weaknesses of the existing laws, hence improving the tax administration of Nigeria to make it more responsive and reliable, as well as, activating other fiscal objectives. Various reforms are being put in place year in, year out on the above tax Act in order to ensure increased voluntary compliance through a more efficient and effective tax administration system and eliminating obsolete and unrealistic provisions and penalties in the existing laws/acts.

Over the past four decades the country's revenue was largely derived from primary products. Between the year 1960 and the early 1970's, revenue from other sectors where considered residual, Since the oil boom of 1974 to date, the share of oil general revenue has risen from 76.3% in 1979 to 81.8% in 1989 and 76.8% in 1999. Over the past two decades, oil has accounted for at least 70% of the revenue generated, thus indicating that traditional tax never assumed active role in the country's management of fiscal policy, making the economy susceptible to fluctuations of the international market. (Ayodele, 2006).

The need to address these problems led to several tax policy reforms. The policy reviews of 1991 and 2001, as well as yearly amendments given in the annual budgets, are geared towards addressing the importance of tax policy reforms. Nigeria operates cash and commitment budgeting systems where proposals for expenditure are anchored on revenue projections. This facilitates the determining of optimal tax rate for a given level of expenditure and can be realized only if reforms are undertaken on existing tax policies and laws in order to achieve optimal level of improvement. Tax Reform is a set of fundamental principles which all tax system in Nigeria must comply with at all times. There should be effective tax reforms so as to address weak/incapacitated tax administration, high level of tax evasion and avoidance, the level of systematic corruption and how to improve service delivery to tax payer. In carrying out a successful tax planning, there must be a thorough knowledge of detailed laws. Tax Laws permits certain uncertainties which mostly arise from the drafting of laws and reforms.
Tax policies in Nigeria have undergone series of reforms since 1904. The effects of such reforms in the country include; The introduction of income tax between 1904 and 1926, the grant of autonomy to the Nigerian Inland Revenue Service in 1945, the Raisman Fiscal commission of 1957, the formation of the Internal Revenue Board in 1958, the promulgation of the Petroleum Profit Tax

ordinance of 1959, Income Tax Management Act of 1961, the promulgation of the Companies Income Tax Act of 1979, the establishment of the Federal Inland Revenue Service between 1991 and 1992. (Okwoli, 1998).

The 1991 tax reform process by the government was the Institution of study group on the tax system constituting individuals from business, academia and the government, to study the present tax laws and recommend the appropriate reforms in general and their impact to the economy. The recent tax reforms result in Nine (9) bills were approved for an act by the Federal Executive Council in 2002 for the consideration of the National Assembly and subsequently passed to an Act. They are as follows; Federal Inland Revenue Act of 2004, Companies and Allied Matters Act 2004, Petroleum Profit Tax Act 2004, Personal Income Tax act 2004, Value added tax act 2004, Education Tax Act 2004, Custom, Excise Tariffs (consolidated) Act 2004, National Sugar Development Council Act 2004.

Some of those acts that were amended include: The Federal Inland Revenue Service (establishment) act 2007, The companies income tax (amendment) act 2007, The value added tax (amendment) act 2007, the National automotive council (amendment) act 2007. Also, the bill for an act to amend the Petroleum Profit Tax Act 2004 to be replaced with the Petroleum industry bill 2011.

The objective of this study is to determine the impact of tax reforms on the tax administration in Nigeria from 2000 – 2014. In line with the research objective the research hypothesis are formulated as:

H_o: Tax reforms have no significant impact on tax administration in Nigeria.

Conceptual Framework

Tax reform is the process of changing the way taxes are collected or managed by the government. Tax reformers have different goals. Some seek to reduce the level of taxation of all people by the government. Some seek to make the tax system more progressive or less progressive. Others seek to simplify the tax system and make the system more understandable or more accountable.

Numerous organizations have been set up to reform tax systems woodwind, often with the intent to reform income taxes or value added taxes into something considered more economically liberal. Other reforms propose tax systems that attempt to deal with externalities. In Nigeria, and indeed some parts of Africa, the payment of taxes is not strange. This is because, even before independence, taxes were collected either by the colonial masters or Emirs/Chiefs indifferent names. However, legislation of tax was first made in 1939 with the enactment of the Income Tax Ordinance of 1939. The second legislation was in 1940 due mainly to the inadequacies and ineffectiveness of the 1939 Ordinance, the 1940 Ordinance specified that bath individuals and corporate organizations should be subjected to tax payment. Ever since, there has been one enactment or the other, as well as amendments.

Zubairu (2011) there are certain conditions against which taxes are judged to be efficient effective. These conditions are referred to as the canons or principles of taxation and include fairness, equality, equity, convenience, certainty, economy, flexibility, and productivity. There is, however, no yardstick for each of these conditions mentioned. It is expected that where the majority of the tax-paying public suffer the same relative amount of pain in paying their taxes, or where the majority of the population do not feel that they are cheated by way of tax, then the tax is taken to be good, effective

and/or efficient. However, it is very difficult to apply these parameters especially in a country like Nigeria because of the size of the population and the cost of conducting such survey. Alternatively, the efficiency of tax system can be measured on the basis of the goals of the tax system.

According to Gbosi (2002), there are several objectives for the imposition of any tax. These objectives are called economic and social goals of taxation, therefore a tax system's efficiency could be judged against these goals, i.e. whether the goals are achieved and the extent of accomplishing these goals. These goals include revenue generation, ability to influence and control economic behaviour, transferability of resources from private to public sector, ability to distribute cost of governance, and ability to promote economic growth. Comparing the two measurement approaches mentioned above, it would be seen that generation of revenue and productivity are very similar and form the nucleus of any tax administration, and by far lie most tangible assessor of the efficiency of any tax system. This is because policy makers would want to enact tax laws with the purpose of being an unfailing source of finding public activities as well, as achieving other socio-economic motives as specified. It therefore believed on the policymakers to employ control by comparing the outcome of the imposition of tax against expectation. And the two most prominent assessment could therefore be to examine the revenue -generated against budgeted, and the impact of the tax on consumption, production and disposable income.

Globally, government is saddled with the responsibility of providing some basic infrastructures for her citizens. Among these are the provisions of Schools, Hospitals, Roads, Bridges, Railway lines, Airports and seaports. More so is the security of the life and properties of the citizens in the country against foreign and or local aggression. The stabilization of the economy, the redistribution of income and the provision of services in the form of public goods are among other functions of obligations government may owe her citizens (Lopez & Kadar, 2001). The need for the government to provide social amenities, embark on developmental projects that would improve living standard of citizenry as well as meet its overhead or recurrent expenses necessitate intensified revenue generation efforts both internally and externally. One of the major sources therefore to generate revenue is by levying the taxes on the tax object, which could be individuals or corporate entities.

For the purpose of clarity, there are three relevant tax authorities in Nigeria with capacity to collect various designated taxes, the Federal Inland Revenue Service (FIRS) collecting taxes on behalf of Federal government, the State Inland Revenue Service (SIRS) collecting State taxes and the Local Government Revenue Committee (LGRC).

The present structure of taxation as stipulated by the Constitution of the Federal Republic of Nigeria reflects the three-tier system of -Government at the Federal, State and Local Government levels. Each tier of Government has been granted powers and responsibility in respect of the imposition and collection of taxes. A tax system of a country comprises the tax policy, the tax laws and the tax administration. There are 40 taxes, levies and fees collectible in Nigeria. 8 by the Federal Inland Revenue Service and 13 by the States Internal Revenue Service, and 22 by the Local Governments. (Ogungbesan, 2015)

Empirical Literature

Tax is a major source of government revenue all over the world. Government use tax proceeds to render their traditional functions, such- as the provision of public goods, maintenance of law and order, defence against external aggression, regulation of trade and business to ensure social and economic maintenance (Azubike, 2009).

Several empirical studies have been conducted on the Relevance and impact of tax reforms on economic growth. World Bank periodically relates that economic development is directly correlated to the level of taxation, more so in developing nations where the lower marginal tax rates have higher economic growth. In addition, polity makers in these countries have a "keen interest in the elasticity of economic activity with respect to taxes, suggesting that states and regions are interested in manipulating their tax systems in an attempt to attract business or to foster growth" (Wasylenko, 1997). On the other hand, income tax rates are increased due to factors such as enormous reduction in the purchasing power of money, heavy tax erosion, urgent need for yield and dynamic public expenditure (Fosgati, 1992). While dealing with the effects of income tax rates (ITR) on economic reforms, Henry and William (1996) suggested that one should evaluate the desirability of reform proposals and the impact of such reforms on individuals and businesses as a whole.

Citing (Bird & Oldman, 1990), James and Nobes (2008) stated as follows "the best approach to reforming taxes is one that takes into account taxation theory, empirical evidence and political and administrative realities and blend them with good dose of local knowledge and a sound appraisal of the current macroeconomics and international situation to produce a feasible set of proposals sufficiently attractive to be implemented and -sufficiently robust to withstand changing times, with reason and still produce beneficial results".
Miller and Oats (2009) noted that due to the inefficiency- of the private market, the provision of public goods such as security of life and property which the public might not be prepared to pay for directly, are left in the hands of the government rather than the private market. James and Nobes (2008) observed that even without payment, the consumption of "pure public goods cannot be to the total exclusion or in isolation of certain individual.

Lopez and Kadar (2001) posited that taxation among Organization for Economic Development Countries (OECD) had uniformly been geared towards efficiency, increased tax revenue, equity and enforceability. Having stated some of the functions of government to the citizens using taxation as a tool, the objective of taxation can therefore be summed up as in Nightingale (2002) and Lyme and Oats (2010): Raising revenue to finance government expenditure and redistribution of wealth and income to promote the welfare and equality of the citizens.

Tax reform serves diverse functions, namely, the amendatory function, the innovative function and the revenue function. The amendatory function is generally more popular and is designed to correct the noticeable weakness in an existing tax system. In the final analysis however, the amendatory function seeks to achieve the tripartite goals of equity, economic growth and abundant revenue.
The innovative function on the other hand, aims at introducing something new to the system, something in the form of a new tax rate, new method of tax collection or a new legal clause, of all the functions, the innovative function has the most immediate and practical effect on the tax system. The prime importance of this function however, is that it does ensure that taxation moves at the same pace with the social, economic, political and international developments.

As far as the revenue function is concerned, it is so called if its purpose is to increase the monetary yield of taxes. Of recent, the three tiers of Government 'in Nigeria appear to have fallen in love with the revenue function.

Odusola (2006) opined that tax reforms are embarked upon to correct the weaknesses in the existing tax system to enhance its efficiency. The reasons for tax reforms may range from the need for

additional revenue to economic growth. Tax reforms can lead to a new tax, a new rate, a new legal clause, a new assessment system such as the self- assessment system introduced in 1991 or a new collection system of 2004. The basic objectives of tax reform are enhancement of revenue generation to cover fiscal imbalances and weaknesses in the tax system. Even though this may not be the immediate target of some specific reform measures, the ultimate target of every tax reform would be to increase revenue accruable to the government on the long run. Some specific objectives of Nigerian tax reform include expanding the tax base and discourage capital flight, remove coercion in tax collection, promote voluntary compliance; embed tax payment in national psyche; eliminate multiple and nuisance taxes; ensure zero- tolerance for corruption in revenue authorities; balance taxing powers and fiscal burdens; reduce the cost of doing business; attract foreign investment, curb tax evasion/avoidance; ensure convenience of taxation; and aid voluntary compliance.

Quite a number of countries have had tax reforms: Tanzania (1995), the base of her sale tax was widened to include services. New Zealand, also 1995, there was a reform in the country's Foreign Investment Tax Credit (FITC). Bolivia 1990, reforms focused on indirect tax system. All in all, a good tax reform programme should be sustainable.

Theoretical Framework

Engen and Skinner (1996) suggested that a. number of recent theoretical studies have used endogenous growth models to stimulate the effects of a fundamental tax reform on economic growth. All these studies conclude that reducing the distorting effects of the current tax structure would permanently increase growth. Various governments have different approaches and methods of fixing the ITR.

Martin and George (2003) analyzed several tax rates and expenditure categories and concluded that the tax system has a direct impact on the growth rate of the economy of a country. Long-term economic growth has a direct link with the country's tax policy (John & Pamela, 2003). Fixation of ITR may be based on different systems of taxation, Akira (2003) demonstrated that a flat rate wage tax stimulated economic growth, while interest income taxation did not foster such growth. Tetsuo (2003) suggested that taxation based on environmental pollution factors results in two contradicting issues such as reduction in production and increase in tax revenue, but in the long run, this system will help the healthy economic growth for future generations.

Musgrave and Musgrave (2004) also stated that the economic effects of tax include micro effects on the distribution of income and efficiency of resource use as well as macro effect on the level of capacity output, employment, prices, and growth. However, the use of tax as an instrument of fiscal policy cannot be achieved because of dwindling level of revenue generated as a result of ineffectiveness of government officials.

Kiabel and Nwokah (2009) argued that the increasing cost of running government coupled with the dwindling revenue has left all tiers of government in Nigeria with formulating strategies to improve the revenue base. Tax is dynamic, so reforms are necessary to effect the required changes in the national economy (Ola, 2001).

Azubike (2009) noted that tax reform is an on-going process with tax policy makers and tax administrators continually adopting the tax systems to reflect changing economic, social and political circumstances in the economy. Therefore, the objective of this study is to examine the relevance of tax reforms on the economy of Nigeria.

The Nigerian Tax System has in the past few years witnessed vigorous legislative activities, no doubt promoted by policy considerations. In a developing economy such as ours, tax reform is an integral part of economic reforms. The beneficial effect of tax reforms to a developing economy cannot be over-emphasized. In tackling the monstrous problem of fiscal deficits, tax reform is a. much more amendable solution than, the difficult instrument of expenditure cuts, Moreover, the instrument of tax reform is more directly felt in the short run.

Various reasons have been advanced for the wide-ranging tax reforms, which the Nigerian tax system has witnessed since the past few years. It has been opined that, with the increasing globalization of the world economy, the growth of the emerging financial markets, the surge in direct investment in a number of developing countries, the need to reduce or eliminate taxes that raised costs so as not to put local firms at a disadvantage in world market, the need to widen the sphere of tax payers, the emergence of the despicable '419' syndrome, the Nigerian tax system cannot be allowed to wallow in isolation. (Akpomerah 1996). Oghonna and Ebimobowei (2012) On the basis of their findings, concluded that tax reforms improves the revenue generating machinery of government to undertake socially desirable expenditure that will translate to economic growth in real output and per capita basis. However, it was recommended that sustainable economic growth cannot be attained with tax reform processes except obsolete tax laws and rates are reviewed in line with macroeconomic objectives, corrupt-free and efficient tax administrative machinery with personnel's and accountability and transparency of government officials in the management of tax revenue.

Macro-economic objectives; and above all accountability and transparency on the part of government officials in the management of tax revenues for the benefit of the citizens and Nigeria in general.

Methodology

Secondary source of data were employed with T-test using statistical package for social science (SPSS) for analysis. The major sources of the data used are from Federal Inland revenue service (FIRS). The data of tax target and actual collection from 200-2014 were used. The choice of the method was informed by the nature and requirement of the topic which requires the use of secondary data.

T-test

$$T = \frac{\bar{X}_1 \quad \bar{X}_2}{S\left(\bar{x}_1 \quad \bar{x}_2\right)}$$

Where:

$\bar{X}_1$ is the mean of tax target

$\bar{X}_2$ is the mean of actual tax collection

S is the standard deviation or error of mean of tax target and actual collection.

Results and Discussion

The result of the data analysis using t-test using SPSS is shows as follows:-

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	targeted	2123.2867	15	1488.46792	384.32076
	actual	2405.1267	15	1694.01620	437.39310

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	targeted & actual	15	.947	.000

Paired Samples Test

	Paired Differences			
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference
				Lower
Pair 1 targeted - actual	-281.84000	554.33431	143.12850	-588.82011

Paired Samples Test

	Paired Differences	t	df	Sig. (2-tailed)
	95% Confidence Interval of the Difference			
	Upper			
Pair 1 targeted - actual	25.14011	-1.969	14	.069

The t-test shows the paired sample statistics mean of tax target is 2123.2867 and the mean of tax actual collection is 2405.1267. The standard deviation for tax target and actual collection are 1488.46792 and 1694.01620 respectively. The standard error mean for target is 384.32076 and actual is 437.39310. The paired samples test of paired differences of target and actual tax collection for the period of fifteen years are: mean – 281.84000, standard deviation 554.33431, standard error mean 143.12850, 95% confidence interval of the difference, lower is – 588.82011. The 95% confidence interval of the difference upper is 25.14011, t is – 1.969, df is 14 sig (2 – tailed) is .069.

The paired sample correlation shows correlation 0.949 and significant level of 0.000 is less than 5% level of significance. We therefore reject H_0 and accept H_i and conclude that tax reforms have significant impact on tax administration in Nigeria.

Conclusion and Recommendations

The study examines the impact of tax reforms on tax administration in Nigeria. The study specifically finds from the empirical results that there is significant impact of tax reforms on the tax administration in Nigeria in term of collection. Tax collection keeps increasing after the tax reforms in 1991. This study thus, concludes that tax reforms have lead to higher revenue collection above target.

However, the study recommends that the tax authorities should sustain the level of tax reforms by ensuring that various aspects of tax functions should be handle by experts in terms of filling tax reports, assessment of tax payer to taxes etc.

Proper funding of the tax authorities by taking care of the staff to enable them do their work properly as expected by sending them to workshops, conferences within and outside the country to enable them abreast with the current happening in tax administration. The revenue authorities should have comprehensive database of all taxpayers and bringing to tax net new taxpayers by giving each taxpayer, tax identification number (TIN).

The tax system in Nigeria should be computerized for effective and efficient tax administration. The use of information technology in every aspect of tax procedures, make tax administration easy for the tax authorities and taxpayers.

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