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EFFECTIVE TAX ADMINISTRATION AND REVENUE COLLECTION: KEY INDICATORS OF GOVERNMENT PERFORMANCE IN NIGERIA.

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Abstract
A functional method of collecting revenue by governments appears to have greatly helped in optimizing its developmental programmes most of the time. This study examines how an effective tax administration and good revenue collection mechanism will enhance government performance in terms of provision of infrastructural development in Nigeria. A conceptual approach was adopted to achieve this objective. The review of literature reveals that a good revenue collection and effective tax administration can lead to good performance of government in the provision of amenities. The study also reveals that the quantum of revenue realizable from taxes, in Nigeria, is not sufficient for the implementation and realization of government programmes, for reasons of potential revenue loss. This lapse in potential tax revenue generation, as pointed out in literatures, results majorly from tax fraud, non-tax compliance, wastages of public funds, corruption in tax administration, as these pose challenge to effective administration, collection and performance of tax revenue. The study recommended that the government should seek for new policy and strategy to improve its revenue to meet its demand through innovative and aggressive in its method of revenue collection from various sources to enhance the optimum collection and utilization of tax revenue, by eliminating opportunities that facilitate tax fraud.

Keywords: Taxation; Tax administration; Revenue collection; Government performance

Introduction

Taxation seems to be the key to national development because it provides the funding for government expenditure on programmes aimed at aiding growth and development across all sectors This is why Taha (2008) stated that regardless of a country's size, tax has become a dominant factor in country's endogenous growth, either from direct or indirect sources. Taxation is a powerful tool that helps to enhance socio-economic development of any nation be it developed or developing. (Ibadin & Oladipupo, 2015). Abiola and Asiweh (2012) maintained that the function of any reasonable government is to stabilize economy, reallocate income and provide services for the good of the people. For government to meet up with the ever increasing developmental programmes, it needs to be aggressive in revenue collection. Revenue, if well

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collected has a lot of benefits for both government and its citizens. This assertion is supported by Allan (2012) who opined that an effective revenue collection operation comes through various sources such as improved flow of revenue, improved management of cash, predicting cash capacity, robust interest earnings, non-preferential treatment on taxpayers, efficient budgetary control mechanism, project implementation and completion, among others. Allan (2012) further maintained that there is complexity of revenue collection function due to tax assessment procedures, revenue collection processes, litigation arising from delayed revenues. In order for government revenue to meet up with its expenditure, its revenue may be collected from various sources such as federal exercise taxes, corporate income tax, individual income tax, borrowing, interest earnings, custom duties, fees and charges. However, it is one thing to collect revenue, it is another to be able to manage and administer it very well.

Tax administration is the process of determining and gathering taxes from individual, individuals and corporate organizations by the relevant tax agencies in manner that gives credence to fairness and objectivity with minimum tax elusion (Kiabel 2011). According to Soyode and Ogbonna (2012), tax administration includes the various procedures government adopts in order to plan and executes its numerous programmes for the benefit of its citizenry. Tax administration in Nigeria is the responsibilities of the Joint Tax Board at the federal level, Federal Inland Revenue Service (FIRS) located in various states by the federal government; and the State Internal Revenue Service in each state, and the Local Government Revenue authorities with specific tax functions. These bodies are mandated by relevant laws to collect taxes (tax revenue) on behalf of governments for its numerous projects and programmes.

Conversely, tax revenue is the money collected by government from various sources which includes levies, pay as you earn, rents, property transfer, social security contributions (Wikipedia, 2019). However, no matter how huge revenues are collected from various sources, without effective and efficient tax administration, the whole system may become a mirage. When revenues are collected as well as effectively administered, there may be good performance. Job performance according to Bullock (2013), is the worth expected from workers' behaviour over time, which eventually contributes to organizational effectiveness. Performance, according to Chase and Reveal (2013), is the ability to do a task well against all odds irrespective of unfavourable circumstances.

In the realization of government responsibility to her citizenry, funds are seen to be inadequate, that is why Odusola (2016) stated that huge amount of revenue accruable from taxes appeared not sufficient compared to its expenditure over the years. Odusola further stated that Nigeria economy has largely dependent on revenue from oil over the years. The revenue generated from this source is subjected to demand and supply from international communities from market fluctuations, which has made developments impossible. Appah (2010) opined that the socio-economic development of a nation depends on quantum of money she has to execute its numerous infrastructural projects. In the same vein Enahoro and Olabisi (2012) maintained that success of government in its developmental drive is dependent on its revenues derivable from efficient and effective tax collection. This is why Worlu and Emeka (2012) asserted for governments to meet the needs of its people she needs to put together the various means of revenue accruable from both internal external sources to vigorously pursue its goal of development. The responsibility of every government is to avoid a collapse of its economy by providing a conducive atmosphere where all micro and macroeconomic variables thrive and this responsibility can only be achieved with a strong revenue base, and a requisite human capital (Wole, 2008).

The purpose of this study is to review literature on effective tax administration and good revenue collection mechanism will enhance government performance in terms of provision of infrastructural development in Nigeria.

Tax Administration

Tax administration is the process of determining and gathering taxes from individual, individuals and corporate organizations by the relevant tax agencies in manner that gives credence to fairness and objectivity with minimum tax elusion (Kiabel, 2011). Tax administration is the process of using tax collected from different sources are wisely used in such a way that what is collected is efficiently and effectively used with minimum wastage (Kiabel, 2011). It also involves the productive use of taxes for meaningful development. Oseni and Ehimi (2019) stated that the essence of administration of tax is taxpayers to comply with relevant tax agencies for maximum compliance as part of their tax obligations to government. A good tax Administration deals with gathering, processing, and using gathered information in the most efficient and effective manner (Bird, 2015). The problems of tax administration in Nigeria seem various. This is why Hassan (2014) stated that problems of tax administration in Nigeria include taxpayers' ineptitude, corruption, unqualified tax personnel, government laissez-faire attitude, lack of supervisory competence, inadequate information administration system, non-release of PAYE deductions, and tax elusion or escaping. Oseni and Ehimi (2019) stated that the tax administration problems arises majorly in the assessment of self-employed taxpayers such as contractors, businessmen, entrepreneurs, doctors and craftsmen who make up the informal sector. It presupposes that a well-articulated tax administration is germane to tax method built on a strong footing. This study is premised on tax administration discussed in three broad areas: Tax assessment, Tax revenue collection and Tax revenue accountability.

Tax Assessment

The main purpose of assessment of tax is to guarantee that every taxable person within the framework of the law are properly assessed to avoid discrepancy and with minimal leakages (Odusola 2012). It is of note that payment of tax is classified into individual/enterprise, usually sole proprietorship or self-employed; partnership, corporate organizations, limited liability companies by shares, as well as unlimited liability companies by guarantee. Tax assessments are based on profit status of organizations arising from trade in a given time frame. The assessment may either be self, government, taxpayers' returns or minimum tax bases. (Wikipedia, 2019).

In tax self-assessment system, individuals and corporate organizations are expected to fill their tax rebate forms as accurately as possible before specified period. Any violation of tax laws is penalized in accordance with relevant statute. A taxpayer is required to attach verifiable proof of payment to tax issuing authorities within a two-month frame within which to settle the assessment. However, any individual or corporate organization who files their assessments as at when due and attaches evidence of payment may be granted a waiver to pay the remaining tax due on installments for a five-month period starting from the month following the date of payment.

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Tax Revenue Collection

Revenue collection generally relates to a government agency's actions to collect outstanding financial obligations from the public. Revenue might come from a variety of sources: taxes, license fees, fines or use of state facilities (Onyegbule, 2016). Campbell (2019) stated that revenue collection frequently refers to a government agency billing the public or a member of the public for fines, taxes or any other fees. Taxpayers' perception of the use of tax revenue has been identified as one of the major factors that influence tax collection process. Accounting to Onoja and Ewarere (2015), an average Nigerian has no trust in government and is not encouraged to entrust his resources, hence, payment of taxes are ranked among the least obligation they owe to the government. This is because taxpayers perceive that tax revenue collected is used to cater for the needs of government functionaries and their close associates rather than the needs of taxpayers (Dauda & Saidu, 2014; Nwocha, 2017). Whenever tax revenue is not properly utilized for the benefit of the citizenry, it creates mistrust between tax authority and taxpayers (Adedoyin & Adekanmi, 2016; Nwocha, 2017).

Leyira, Chukwuma and Asian (2012) assert that the Nigeria tax system has faced a lot of challenges over the years which has impacted the tax revenue collection and hampered national development. According to them, some major problems that have given rise to low tax revenue yield over the years include: poor information management system, poor record keeping and data preservation by tax administrators, complex and cumbersome tax laws, corruption and leakages in the administrative system.; poor and irregular monitoring and compliance visits, Irregular tax assessment, poor inter-agency interface and synergy approaches, Inability to bring the informal private sector into the tax net. As such, Odusola (2016) is of the view that, the quantum of revenue generated from taxes over the years by the government is grossly insufficient in relation to the ever increasing social, political and infrastructural developmental needs of the country. A number of factors are responsible for tax revenue loss in Nigeria, which may include tax fraud, non-tax compliance, wastages of public fund, corruption in tax administration.

Tax fraud

Allain (2016) opined that tax deception is when individuals or corporate organizations intentionally falsify vital information on their tax returns with the intent to deceive tax authority to reduce tax liability. Olive (2018) stated that when a breach of duty is achieved through deception such that it prevents an accurate determination of tax amount, leading to loss of revenue, then tax fraud is manifested. Saxunova, Sulikova, and Szarkova (2017) described tax fraud as a form of intentional tax avoidance characterized as an economic behavior of taxpayers which results in leakage in tax liability.

Non- tax compliance

Non-tax docility is the extent taxpayers fail to oblige with the tax statutes. It is considered as a major issue facing tax administration and revenue generation (Damayanthi, 2015). Several previous literatures have over the years indicated so many factors of non-tax compliance including economic, socio-psychological and demographic which come to play in determining taxpayer's compliance decision. If taxpayers know what they are paying for, their attitude towards tax compliance will change. Ilaboya and Okoye (2016) believed that the quantum of tax

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revenue generated by government for its expenditures is dependent on the taxpayers' willingness to abide with the tax authorities' demands.

Wastages of public funds

According to Adebidi and Gbegi (2013), wastages of public funds is evident in inflated contract prices, paid but unexecuted contracts, and other criminal methods employed to deplete funds appropriated to Ministries, Departments and Agencies (MDAs). It is only expected that a taxpayer who sees his contribution being misused or converted by top public officials will question the need for further compliance. This ultimately reduces the funds available to government for the implementation of its programmes.

Corruption in tax administration

Besides the weakness in tax administrative system, high level of corruption among tax officials creates an opportunity for taxpayers to engage in tax malpractices (Agbonika, 2012). According to Adedoyin and Adekanmi (2016), this has remained an insurmountable problem in the Nigerian tax system. Taxpayers may consider eluding paying taxes when the cost of giving bribe is to tax officials is far less than the amount to be remitted to government. Most tax officers and administrators have been criticized of diverting a huge percentage of tax funds into their private coffers by colluding with taxpayers who negotiate for the payment of lesser tax, thus leading to lower tax revenue available to the government (Nwocha, 2017). Ogbuegbu (2016) considered this as a bilateral evasion as taxpayers collaborate with tax officials and offer them bribes to be exempted or under-assessed. In his findings, Akeju (2018) reported that 39.4% of respondents evade the payment of tax because they believe that tax officials do not remit the money to the government.

Tax Revenue Accountability

Tax Revenue Accountability stems from the theory that when citizens are forced to pay taxes, they are more likely to feel ownership of government revenues and demand benefits in return, while governments in need of revenue are more likely to make concessions to those taxpayers in order to encourage tax compliance (Kanbiro, 2018). He added that, while the duty of collecting revenue (taxes) belongs to the government, it gives the government the obligation to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner. The people who are taxed should know how their money is being used. Indeed they have a right to demand for services from the government. This is because taxpayers perceive that tax revenue generated is used to cater for the needs of government functionaries and their close associates rather than the needs of taxpayers (Dauda & Saidu, 2014; Nwocha, 2017). Whenever tax revenue is not properly utilized for the benefit of the citizenry, it creates mistrust between tax authority and taxpayers (Adedoyin & Adekanmi, 2016; Nwocha, 2017). According to Vance, Lowry and Eggett (2015), accountability explains how the perceived need to justify one's behaviors to another party causes one to consider and feel accountable for the process by which decisions and judgments have been reached. Accountability is seen as a quality in which a person displays a willingness to accept responsibility, a desirable trait in public officials, government agencies, or firms. In order to improve tax morale and compliance, taxpayers need to understand the taxes they pay, why they pay them, and how the revenues are used. With this awareness and

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information, they might be more motivated and better equipped to make demands on government. However, in many African countries like Nigeria, taxpayers find it difficult to know: what taxes they owe, how to pay and what these taxes are used for. (Pedley & McClusky, 2019).

It is, therefore, important for the government to ensure that there is a continuous and comprehensive communication on how tax revenues are used, periodically. This will help build trust of taxpayers in the tax system.

Tax Revenue Performance

Tax revenue is the aggregate sum the government receives from a number of sources used for its developmental projects. Tax revenue appears to be the most potent tool that accounts for about 90 percent of national incomes (Hornby, 2010). The other ten percent may be from other sources like borrowing, charges, fees and fees. However, income from tax does not ensure a correlation to services rendered (Bayar & Ozturk, 2018). According to Akintoye and Tashie (2012), the tax revenue received from taxation in Nigeria is inadequate to match government expenditure. These inadequacies between income and expenditure come as a result of any number of reasons. This is why Adeosun (2017) stated that nonchalant attitude towards informal sector, limited tax footing, tax freedom and subsidy policies, leakages in tax laws, as well as high cost in collecting debts are reasons for low tax revenue generation. Clearly, stimulating the tax revenue to gross domestic ration ratio and improving revenue performance goes beyond the numerous initiatives and schemes that have been introduced by the Nigeria government, rather genuine effort is needed to win back the trust of taxpayers by displaying judicious use of tax revenue and instituting adequate checks against misappropriation of tax revenue, thereby promoting an atmosphere of trust between the taxpayers and government, which will enhance compliance in the payment of taxes (Okoye, 2012). Abiola and Asiweh (2012) opined that increase in tax revenue to finance government expenditures is concomitant to genuine effort in tax enforceability strategy enforceable by tax authorities.

According to Annah (2014), a well-implemented tax administration will result in an informed taxpayer who is able to register voluntarily, file his returns in time and honor his tax obligations. In the same vein, Gebre (2010) assert that even though many literatures focus on weak Tax Administration as the reasonable cause of the poor performance by government in developing countries, it may also be due to resource constraint, as several developed nation around the globe like USA, UK, France, among others depend on tax as potent source of revenue to meet its numerous financial challenges. Benson (2019) reported that in 2016, the government collected N3.3 trillion from tax, in 2017 it was N4.027 trillion and in 2018, tax revenue amounted to N5.320 trillion. For three years running, there was steady increase of contribution of oil tax revenue.

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Nexus between Effective Tax Administration, Revenue Collection and Government Performance

Therefore, no matter how huge revenues are collected from various sources, without effective and efficient tax administration, the whole system may become a mirage. This fact was supported by Bird (2015) who stated that an effective tax administration is the gathering, processing and utilizing data in the most legitimate, efficient and effective ways. The increase in tax revenue to finance government expenditures is in consonance with genuine effort of tax authorities. However, the effectiveness of this process is dependent on the amount of tax revenue so collected. When revenues are collected as well as effectively administered, it may lead to good performance by government in delivering public good for its people.

Conclusion and Recommendations

From the literature reviewed, the ability of government to meet the desired necessities of its people is a function of the availability of revenue to achieve such goal. Among the various sources of revenue available to government, tax has been regarded as the most potent, viable and reliable source, to achieving a sustainable level of development in an economy. Unfortunately, the extent of revenue generated in Nigeria is far below optimal level envisaged by the government. The quantum of revenue realizable from taxes, in Nigeria, is not sufficient for the implementation and realization of government programmes, for reasons of potential revenue loss. This lapse in potential tax revenue loss, as pointed out in literature, results majorly from issues of tax fraud, non-tax compliance, wastages of public funds, corruption in tax administration, as these pose challenge to effective tax administration, collection and performance of tax revenue by government. This also accounts for why the tax to Gross Domestic Product ratio of Nigeria is very low. It is therefore suggested that the government should be more proactive and seek for new policies and strategies to improve its revenue base and block all leakages to avoid tax evasion. There should be an aggressive system in the method of revenue collection.

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