African Journal of Politics and Administrative Studies (AJPAS)
15(1) (June, 2022):49-63
Available online at https://www.ajpasebsu.org.ng/

p-ISSN: 2787-0367;e-ISSN: 2787-0359

Federal Inland Revenue Service (FIRS) and Economic Development of Nigeria.

[1]UDOH, OgbonnayaN., [2]NWAMBUKO, Temple C. &[3]ACHO, Elendu
[1]Department of Political Science, Abia State University, Uturu (ABSU);
[2]Department of Political Science, Gregory University, Uturu, Abia State;
[3]Department of Political Science, Abia State University, Uturu (ABSU);

***Corresponding Author's E-mail*:**udohogbn@yahoo.com

Abstract
This study aims at establishing the link between Federal Inland Revenue Service (FIRS) and economic development of Nigeria. Objectively, this study posits that the connection between effective taxation administration and economic development is the ability of tax to be utilized to maintain and expand existing services, provide infrastructural services, redistribute income and stabilize the economy. However, this study is anchored on the Marxian theory of social production of material value which exposed the cracks inherent in the Nigerian tax system. A crack that is filled with conspiracy by the Nigerian state to ensure the continuous appropriation of tax values to the political class, such that there is a social distortion of our governance through a taxation system that widens the gap between the rich and the poor. Data for this study were drawn from the secondary data such as-journal articles, magazines, newspapers and internet sources. Importantly, this study admires the attempt by the FIRS to increase Nigeria's tax revenue; but views the Nigerian tax system as suffering from poor tax policies, multiple taxation, and tax avoidance by the political class. This study discovers that the fluidity of the Nigerian system and the character and nature of its political class creates room for a tax administrative system that sustains tax avoidance and evasion by the dominant class. Furthermore, this study suggests that to curtail the tide of series of horizontal and diagonal tax splits (multiple taxation and tax collection crisis) among the constituent state governments and the federal government in Nigeria, the government should strengthen its institutions and open up her political space to allow for checks and balances. On the part of the FIRS, it should develop an effective information data base that will contain all eligible tax payers and expand its tax net to absolve small businesses. Finally, the implications of the above recommendations is that it will create a viable, genuine and workable Nigeria tax system that will be seen as a strong departure from traditional pursuits of state/class interest, to a system that invest in human security conceived in developmental and people-oriented terms.

Keywords: Economic Development,FIRS, Nigeria, Multiple Taxation, Tax Policies.

Citation of article: Udoh, O. N., *et al* (2022).Federal Inland Revenue Service (FIRS) and Economic Development of Nigeria. *African Journal of Politics and Administrative Studies (AJPAS)*, 15(1):49-63

Date Submitted: 10/03/2022 **Date Accepted**: 03/04/2022 **Date Published:** June, 2022

Introduction

Taxation in Nigeria operates in a tripartite system of tax policy, tax laws and tax administration. These tripartite systems are expected to work closely in order to achieve the economic goals of the nation. Notably, taxing in Nigeria is older than the Amalgamation of the Northern and Southern Protectorates. This is traceable to the well-organized nature of the Northern and Western Regions, where tax administration in these regions is tagged along with its development. The Northern region which had an efficient and stable administrative system imposed such taxes as 'jangali', a cattle tax levied on livestock; the 'kurdinkasa', an agricultural tax, payable for the use of landed properties for agricultural purpose; 'zakat', a tax levied on Muslims for charitable, religious and educational purposes. In the South-West region, 'isakole', a form of tax levied on lands used by local communities, payable by a community to the king in form of contribution of kola-nuts, gallons of palm oil, tubers of yam, donation of beautiful girls, and among others. In the Eastern Region, the system of taxation was not well defined, 'ego-nkwu' was a tax imposed before palm kernel is harvested. It is guided by a communal belief that palm trees belong to the entire community. Fixed income generated from this form of tax was paid to the Village Council (Somorin, 2011**,** Abiola and Asiweh, 2012).

However, the colonial government in Nigeria then codified the various forms of taxation they saw into the Native Ordinance of 1917, which became the earliest taxation law in Nigeria. These laws solidified the communities' contributions and levies to the colonial government. Thereafter, the earlier Native Revenue Ordinance of 1917, 1918 and 1928 were incorporated into the Direct Taxation Ordinance No. 4 of 1940. Therefore, the Nigerian tax system is traceable to the 1948 British tax laws and it is basically programmed as an instrument of revenue generation. Formal colonial history of tax coordination in Nigeria is also traceable to the British colonialist establishment of the Inland Revenue Department (IRD) in the four Anglophone West African countries of Nigeria, Ghana, The Gambia and Sierra Leone. Particularly, the Nigerian Income Tax Ordinance of 1940 was enacted in Nigeria as a tax law to guide Nigerian Natives other than those in Lagos. In 1943, the Nigerian Inland Revenue Department was established, but in 1961 under Section 4 of the Companies and Income Tax Act (CITA) No.22 of 1961, the Federal Board of Inland Revenue (FBIR), was established as a Department in the Federal Ministry of Finance (Onibanjo, Manuaka and Soyinka, 2011; Soyinka, 2011).

In fact, the adoption by Nigerian government of the key recommendations of the Study Group on Indirect Taxation of 1992 headed by Dr. Sylvester Ugoh saw to it that the FIRS was established as the operational arm of the FBIR (Okorafor, 2010). Therefore, the establishment of the Federal Inland Revenue Service (FIRS), as an operational arm of the Federal Board of Internal Revenue (FBIR) is in line with the objectives of public finance of ensuring transparency and accountability in revenue generation and financial flows. The FIRS emerged, therefore as a tax authority to administer various forms of personal and consumption taxes through employing cost-reductive means of collecting these taxes, as well as minimize high incidence of tax evasion and tax avoidance (FIRS, 2010; Ojo, 2003).

Therefore, the yardstick for measuring the connection between effective taxation administration and economic development is the ability of tax to be utilized to maintain and expand existing services, provide infrastructural services, redistribute income and stabilize the economy. A good tax system is capable of financing the necessary level of public spending in the most effective and balanced manner that would raise enough revenue that will finance vital expenditure without recourse to excessive public sector borrowing which hinders socio-economic activities, investment opportunities and industrial growth (Abiola and Asiweh, 2012)

Consequent upon the foregoing, this study explores the system of administering tax in Nigeria as the foundation and determinant for the establishment of the Federal Inland Revenue Service (FIRS). This study also examines the revenue generation capacity, the challenges and problems encountered by the Federal Inland Revenue Service (FIRS) in the management of its officially accredited tax responsibility in Nigeria. This is with a view to understanding how the Federal Inland Revenue Service (FIRS) tax management processes accounted for Nigeria's economic development.

Theoretical Framework

This study situates its analysis within the theoretical context of the Marxian theory of social production of material values. Okolie (2011:5) vividly outlines the cardinal proposition and analytical utility of this approach as guided by:

- The character of the state and political leadership in a given social formation as largely a reflection of the level of development of the productive forces; as well as the pattern of production/distribution of material value.
- Production of material values which is aimed at addressing the basic needs of man such as food, shelter and clothing, mobility and societal demands for relevance.
- The intensity of societal development that is largely orchestrated by the quality and quantity of available manpower, level of refinement of instruments of labour and existing object of labour.

Basically, the Marxian theory of social production of material values reveals how the owners of capital have improved their position(s) through monopolizing the class structure of material and surplus values produced by labour. Hence, the Marxian theory of social production of material values view the core institutions of capitalism- private ownership of the means of production, private property and inheritance, allocation of income or values as mechanisms set up by the capitalists to ensure the maximization of profit. Accordingly, the theory concerns itself with material condition and status in production process, asserting that the collectivized labour leads to an enhanced creation of surplus values, but ironically the surplus values created in the process of production, rather than being socialized becomes privatized. Specifically, a characterization of the Marxian theory of social production of material values shows that as capital is accumulated and production enhanced, a real and increased disjunction exist between the power of labour and capital, such that this social chasm divides the worker from the capitalist, necessitating an increase in the power of capital over labour and a greater dependence of labour over capital (Urry, 1973; Mishira, 1977, Scase, 1977, Mills, 1978).

The relevance of this theory to our study is that it will help us to discover the increasing benefits and character of the ruling class and/or the 'bureaucracy' in Nigeria in controlling capital or property, which they use against the workers and masses to pauperized, polarized and exploit them. As Okolie (2011) exposes the nature of the Nigerian ruling class as possessed by a peasant mentality (small groups of vampires and misfit ethnic jingoist, whose only source of relevance is rooted in rapacious stealing and whose orientation revolves around unjust distribution rather than creation of wealth). This peasant mentality he continues has created among Nigerian citizens a level of consciousness that reflects "collective domination, condemnation and stagnation" and as such economic development is hindered. This theory is relevant because it gives us a meaningful conception of the workings of Nigeria's social structure, the dialectics of her tax policy administration and social management and responsibility within which particular accounts of development can be largely conceptualized and understood. Unarguably, this theory throws more light on the disintegration of the prevalent mode of production in Nigeria so as to sustain the dominant class accumulation of social wealth that neglects the provision of infrastructural facilities, promotion of employment, reduction of poverty, de-industrialization, among others.

In applying this theory to our study, we could infer from our explanations of the theory above that taxable adults and companies are involved in production, through the prompt payment of taxes, but the government on its part has failed to abide by the obligations of the social contract. Undoubtedly, the well-being of the Nigerian citizen is a collective responsibility of the Nigerian state, since all taxable adults or citizens contribute towards the growth and wellbeing of our economy through tax payment. The collectivization of labour by way of tax payment socializes production of material or surplus value within the Nigerian state. The ruling class or the dominant ruling class in Nigeria feed fat on the income generated through taxation, leaving the people to suffer. In this wise, the privatization of material values produced by the Federal Inland Revenue Service (FIRS) for the well being of Nigerians is instituted and strengthened for the purpose of material reproduction of the ruling class.

Basically, our use of this theory emanates from its ability to expose the unfriendliness of Nigeria's tax system – the enormous corruption and appropriation of our common wealth by the ruling class, the inner structural weaknesses of its state structure, which endangers tax collection, tax management and economic development. However, the spending system of the Nigerian government is one which concentrates on recurrent votes, but abhors modest capital expenditure and as such questions the ability of the government to use national income to propel sustainable economic development.

Federal Inland Revenue Service (FIRS), Tax Administration and Economic Development of Nigeria

The vision of the Federal Inland Revenue Service is "to deliver quality services to tax payers in partnership with other stakeholders and make taxation the pivot of national development" (Okauru, 2011: 3-4). The tax structure in Nigeria is based on a three-tiered tax structure that is divided between the Federal, State and Local Governments – 8 administered at the Federal Government level, 11 administered at the State level; 20 administered at the Local Government level. The responsibilities of the FBIR covers the following taxes: Petroleum Profit Taxes (PPT); Companies Income Tax (CIT); Stamp Duties; Capital Gains Tax (CGT); Personal Income Tax (PIT); Value Added Tax (VAT); Education Tax; Pre-Operational Levy; Provisional Tax, Pay As You Earn (PAYE) and so on (Fowler, 2006, Akeem, 2010).

However, pre-independence British tax laws fashioned Nigeria's tax system to be a tool for revenue generation, instead of a tool for aiding the provision of public welfare of education, health care services; income and wealth distribution (Nnanna, 2006, Evborokhai, 2010; Mamud, 2011).As represented in Table 1 below, the impact of Federal Inland Revenue Service (FIRS) taxes on Nigeria's Non-Oil sector, 2004-2011 shows that:

Table 1: Total Non-Oil Revenues Generated by FIRS, 2004-2011.

Years	Targets (₦)	Non-Oil Taxes (₦)
2004	800 billion	1.193.1 trillion
2005	1.304 billion	1.743 trillion
2006	3,054 billion	1.866 trillion
2007	800 billion	1.76 trillion
2008	800 billion	1.85 trillion
2009	1,909 billion	2.198 trillion
2010	2,507 billion	2.843 trillion
2011	4,378 billion	4,628 trillion

Sources: FIRS Chairman's Office, Abuja (cited in Okoroafor, 2010:45); Eze, (2010:20); Jamiyal(2012:10) Manuaka (2012:44).

As represented in Table 2 below, the impact of Federal Inland Revenue Service (FIRS) taxes on Nigeria's Oil Revenue, 2004-2011 shows that:

Table 2: Total Oil Revenues Generated by FIRS, 2004-2011.

Years	**Targets (₦)**	**Oil Taxes (₦)**
2004	800,000billion	878.6billion
2005	1,304 billion	1,52.2trillion
2006	3,054 billion	1,352trillion
2007	800 billion	1,132.0trillion
2008	800 billion	2,060.9trillion
2009	1,909 billion	939.4billion
2010	2, 507 billion	1,480.59trillion
2011	4,378 billion	3,070.59trillion

Sources: FIRS Chairman's Office, Abuja (cited in Okoroafor, 2010:45); Eze, (2010:20); Jamiyal (2012:10) Manuaka (2012:44)

More importantly, our table above shows that Nigerian tax system is dominated and sustained by oil revenue. Agbo and Suleiman (2012:45) establish this by revealing that the FIRS generated N13.036 trillion from oil sources and N 7.53 trillion from non-oil taxes from 2001 to 2011 with both taxes calculated to be N21.7 trillion in taxes. Onibanjo, et.al (2011) also discovers that the FIRS collected N227.4 billion in 1999 to N2.197 trillion in 2009, about 900 per cent increase. Agbo and Suleiman (2012:44-45) again gives an in-depth analysis of Table 1 and 2 above by clearly illustrating that prior to 2004, the agency could hardly derive N1 trillion, but its revenue standing during the tenure of Mrs. IfuekoOmoiguiOkauru from May 2004- April 9 2012 (she took over from Mr. KayodeNayeju, while AlhajiKabirMasir took over from her in April, 2012-October, 2015) shows a remarkable impact on the nation's revenue base/profile and by extension the Nigerian economy, such that tax revenue had grown from slightly below N1.2 trillion (about $7.9 billion) in 2004, to over N4.6trillion (over $30billion) in 2011; four times the collection figure of 2004. Inherently, this study discovers that the functioning of the FIRS just like any Nigerian public organisation is hampered by excessive bureaucratic politics of scouting for promotion. This study also discovers that the FIRS suffer from implementation problems and the cash nature of the Nigerian economy has made many transactions to be hidden from taxation.

The Nigerian State and Tax Utilization, 2004-2011

Taxation is a necessary tool of economic development. The end product of any taxation system is the ability of the state and tax managers to use the revenue generated to serve the best interest of the people. Accordingly, Edemode (2011) reveal that the baseline of Section 4 of Nigeria's 2009 National Tax Policy (NTP) advocates for tax administration to be a tool for wealth creation and employment and the Policy's thrust to shift from direct to indirect tax so as to propel economic growth and development.

One of the means to understand the capacity of a state to utilize tax to the benefit of its citizenry is in understanding the total revenue generated, total recurrent and capital expenditures profile of a state. Hence, Table 3 below representstotal revenue generated by Nigeria, 2001-2011

Table 3: Total Revenue Generated by the Nigerian Federal Government from 2001-2011.

Years	Total Government Revenue (₦)
2001	2,231,600.00 billion
2002	1,731,837.50billion
2003	2,575,095.9 billion
2004	3,920,470.0 billion
2005	5,547,490.0 billion
2006	5,961,184.7 billion
2007	5,031,308.70 billion
2008	7,883,590.10 billion
2009	4,844,600.0 billion
2010	7,303,700.0 billion
2011	11,116,900.0 billion

Sources: Central Bank of Nigeria website: www.cenbank.org; Federal Republic of Nigeria: National Bureau of Statistics (NBS) (2007): Statistical Fact Sheets, 2008 on Economic and Social Development; National Bureau of Statistics (NBS): Annual Abstract of Statistics (2008).

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Also, Table 4 below represents total recurrent and capital expenditures profile of Nigeria, 2001-2011

Table 4: Total recurrent and capital expenditures profile of Nigeria, 2001-2011

Years	Total Government Revenue (₦)	Recurrent Expenditure (₦)
2001	2,231,600.00 billion	579,300.00 million
2002	1,731,837.50billion	698,800.00 million
2003	2,575,095.9 billion	984,300.00 million
2004	3,920,470.0 billion	1,0002,700.00 billion
2005	5,547,490.0 billion	1,223,700.00 billion
2006	5,961,184.7 billion	1,290,201.90 billion
2007	5,031,308.70 billion	1,589, 270.00 billion
2008	7,883,590.10 billion	2,117,382.00 billion
2009	4,844,600.0 billion	2,349,948.00 billion
2010	7,303,700.0 billion	2,582,514.40 billion
2011	11,116,900.0 billion	2,815,080.00 billion

Sources: Central Bank of Nigeria website: www.cenbank.org; Federal Republic of Nigeria: National Bureau of Statistics (NBS) (2007): Statistical Fact Sheets, 2008 on Economic and Social Development; National Bureau of Statistics (NBS): Annual Abstract of Statistics (2008).

Our Table 1-4 above shows that beyond the huge gains in revenue generation by the FIRS that the Federal Government of Nigeria is also witnessing increments in its revenue base. It could be seen also from Table 4 above that allocations by the Nigerian state to recurrent expenditure is increasing, while that of capital expenditure is decreasing. Unarguably, when recurrent expenditure is higher than capital expenditure it shows that the Nigerian state is less responsive to engineering economic development and attending to the infrastructural needs of its people. Uko (2012) attributes the trend of recurrent expenditures being higher than capital expenditure in Nigeria to Ministries, Departments and Agencies (MDAs) disguising in their budget allocations, recurrent expenditures as capital expenditures. Edemode (2011) and Uzor (2011) assert that since Nigeria's recurrent expenditure is higher than capital expenditure; it has created an enabling environment for the declining of its productive capacity and massive borrowing.

Economic development and survivability has been discovered to depend on the ability of members of a nation to actualize its corporate objective. It is intricately linked with development and democracy in human society. The Nigerian economy has large potentials of taxable activities and realizing tax revenue to tackle and finance her development programmes. Achieving sustainable national development stands out as a major challenge in Nigeria. It entails rapid output growth, higher per capita income and equitable income distribution (Nnanna, 2006; FIRS, 2010; Olatunji, 2010; Mamud, 2011).

Deductively and regrettably, the grand design to cover up systematic corruption by the ruling class in Nigeria has reduced the ability of the FIRS to carry out its activities and the tendency of taxpayers in Nigeria to pay tax. Thus, the non-utilization of tax revenue determines the consciousness and response of a Nigerian taxpayer to pay tax. Fowler (2006) discovers that in Nigeria less than one percent of the affluent in Nigeria pays taxes or pays the proper amount, which constitute one percent of the population but control over 80% of the wealth. The Nigerian Federal Government accounts for 90% of the total revenue generated annually but accounts for about 70% of the total government expenditure. This, therefore confers on the Nigerian people the right to demand high quality service and infrastructure from its Federal government.

Salisu (2009) postulate that to motivate enthusiasm and commitment of citizens to socio-economic engineering in any society entails a government which provides a solid infrastructural facilities, full employment so as to guarantee higher material values that will convert to robust and pro-active participation of citizens in democracy, aggressive fights poverty, robust and active real sector that will help curtail situations of consumption outstrip production level. Enebeli-Uzor (2008) and Nanaghan (2012) adds that the inability of the Nigerian government to utilize tax generated revenues to create growth and propel national development has made unemployment rate to grow from 21.1 per cent in 2010 to 23.9 per cent in 2011, inflation rate moving from 6.6 per cent in 2007 to 10.5 per cent in 2011, constant power outages such that spend on electricity generators by Nigerians is annually valued at 152million (US dollars).

Nzotta (2007) notes that the apathy to tax payment and public enlightenment programmes by Nigerian taxpayers stems out from a tax system in which past and present governments in Nigeria condoles the non-prosecution of bourgeoisie tax evaders, who are obviously the greatest offenders. Regrettably, the grand design to cover up systematic corruption by the ruling class has reduced the ability of the FIRS to carry out its activities and the tendency of taxpayers in Nigeria to pay tax, as tax education is meant to make tax payers yield to tax payment. Thus, the non-utilization of tax revenue determines the consciousness and response of a Nigerian taxpayer to pay tax. Fowler (2006) discovers that in Nigeria less than one percent of the affluent in Nigeria pays taxes or pays the proper amount, which constitute one percent of the population but control over 80% of the wealth. The Nigerian Federal Government accounts for 90% of the total revenue generated annually but accounts for about 70% of the total government expenditure. This therefore confers on the Nigerian people the right to demand high quality service and infrastructure from its government. The implication of the above is that for efficient tax administration to emerge, the various stakeholders, the taxpayers, the tax authorities and the government, will have to be more conscious of their roles and responsibilities in ensuring that taxation promotes national growth and development (Evborokhai,2010;Mamud,2011).

Conclusion

Critically, in as much as the FIRS has improved in its revenue generation, and to a large extent established a veritable reforms and accountability framework, it has been discovered by the former Accountant General of the Federation- Mr. Joseph OgunmiyiOtunla and the former Auditor general of the Federation- Mr. Samuel Okura, in their joint submission to the House of Representative Committee on Public Account, that no fewer than forty-one government agencies including-the FIRS, the Economic and Financial Crimes Commission (EFCC); the National Examination Commission (NECO); National Population Commission (NPC); Bureau for Public Procurement (BPP); National Drug Law Enforcement Agency (NDELA); National Oil Spill Research Development (NASRD),among others, failed to submit its accounts for auditing (Eze,2010; Ojo,2011). This situation challenges the credibility of revenue derived and generally the activities of the FIRS.

Remarkably, from the above emerges our submission that the fluidity of the Nigerian system and the character and nature of its political class creates room for a tax administrative system that sustains tax avoidance and evasion by the dominant class. Tax compliance among Nigerian tax payers has been hampered by a Nigerian state, whose inability to rise up to its social responsibility of providing infrastructural facilities of water, education, roads, health care and so on has fuelled an apathy for tax payment among Nigerians. This situation has weakened social cohesion, punctured social order and solidarity in Nigeria, which are vital to achieving a veritable tax system. Therefore, we submit that the social system in operation in Nigeria helps to preserve the norms, values, activities and character of reinforcing tax evasion by both the poor and rich taxpayer.

Finally, we wish to emphasize that a veritable taxation system is said to have achieved its purpose when it gets to the people in the form of positively affecting economic development and contributing to welfare and development of its populace. More specifically, for taxation to be adjudged to have lived up to its worth, tax revenue generated provides the government with an opportunity to expand the terrain of social welfare and mobilize its people for higher economic development. This study agrees with the assertion of Hanson (1971:549) that "everything, however, depends on what the State does with the revenue it raises…. a great deal of it (taxation) is returned to the people in form of social services. The more the state does for its people, the greater the amount of taxation they are able to bear".
Therefore, this study recommends that:

- A viable, genuine and workable Nigeria tax system that is a strong departure from traditional pursuits of state/class interest, to a system that invest in human security conceived in developmental and people-oriented terms should be created. This will open up her political space to allow for checks and balances. This will postpone the disastrous dooms day prediction of the failure of the Nigerian state hinged on the non-development of a transparent, participatory, democratic and accountable system.
- On the part of the FIRS, it should develop an effective information data base that will contain all eligible tax payers and expand its tax net to absolve small businesses, thus increasing revenue derived from non-oil tax.

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