

## **Electronic Tax System As A Panacea For Tax Revenue Leakages In Nigeria**

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### **Abstract**

*The broad objective of the study is to assess the problems of the traditional tax system in Nigeria and establish electronic taxation as a solution to these problems. The study adopted content analysis in analyzing text books, journals, newspapers and other essential materials that were used to obtain the needed information for the study. Extensive review of the literature showed that electronic tax system solves the problem of low tax collection, unavailability of tax statistics and poor record keeping, complex of payment and high cost of tax compliance. The implication of these findings is that an adoption of electronic tax system is an intelligent means of achieving a system of tax administration that allows for the collection and accountability of required taxes at a minimum cost. The study concluded that there are some challenges with the manual system of administering taxes and that modern technology could simplify these challenges and alienate them in the form e-tax. The study therefore recommended that government should support with everything on their disposal the establishment of e-tax administration so as to start reaping the benefit of high rate of compliance among taxpayers at all levels of government in Nigeria.*

### **Introduction**

The Nigerian tax system is lopsided and dominated by oil revenue. However, it is clear that the Nigeria's oil revenue can no longer adequately support her developmental objectives due largely to the serious decline in price of oil in recent years which has led to oil price volatility and decrease in totally generated revenue by government. According to the Presidential Committee on National Tax Policy (2008), the central objective of the Nigerian tax system is to contribute to the well-being of all Nigerians directly through improved policy formulation and indirectly through appropriate utilization of tax revenue generated for the benefit of the people. Therefore, the need for government to generate adequate revenue from internal sources through tax has become a matter of extreme urgency and importance (Aguolu, 2014).

Unfortunately, our tax system has not been able to reach these perceived objectives over the years as a result of some setbacks and challenges some of which include: lack of stewardship amongst taxpayers, multiplicity of taxes, complex tax payment system, lack of database, tax evasion and avoidance, corruption and government instability which has instigated non-compliance with relevant tax laws. Consequently, information technology (IT) has been adopted as a very crucial component of tax administration reform which enables tax administrators to better gather and analyze information, to proactively manage workload and resources, to foster a co-operative

engagement with taxpayers and to standardize the treatment of taxpayers and facilitate the uniform application of the law. The use of IT to aid tax administration is the initiative that gave birth to electronic tax system today. Therefore, the integration of information technology in tax administration in the form of E-tax known as electronic taxation has been proved to be master tool in combating the challenges of any tax system as it provides adequate tax records for easy communication of information and efficiently minimize cost administration which has led to enhancement in tax revenue. It should be clear that E-tax system do more than provide information, education and assistance to taxpayers due to its unique components such as electronic registration, filling of tax returns, and electronic tax payment.

Since the advancement of Information Communication and Technology (ICT), the operation of tax system in Nigeria has been seriously challenged (Muita, 2011) and one of the ways tax authorities had improved interactions with taxpayers is through electronic tax system (Wasao, 2014). E-tax system increases the quality and quantity of information available to tax officers, enabling them to complete transactions faster and more accurately.

The primary objective of any tax administration anywhere in the world is to maximize revenue collections by improving tax compliance. However, before the emergence of electronic taxation, tax administrators have been hindered in the efficient and effective discharge of their primary assignments. As argued by Adegbe and Fakile (2011), tax evasion and avoidance have contributed significantly to limiting revenue accruable to the Federal Government of Nigeria. Consequently, tax administration can better be placed if: rules and procedures are simple; tax compliance costs are low; there is easy access to information by taxpayers, and there exists mutual trust between taxpayers and tax authorities. Corrupt-free and efficient administrative machinery with personnel who are adequately trained, well-equipped and motivated would enable Nigeria to make appreciable progress in revenue collection (Agape, Afara and Uthman, 2017). Therefore, the researchers were motivated by the above background to conduct a study on electronic tax systems as a panacea for tax revenue leakages in Nigeria.

### **Statement of the Problem**

Over the years, the Nigerian tax system has faced so many challenges which have brought about inefficiency, increase in administrative cost and consistent low tax yield. Accordingly, the amount of revenue to be derived from the taxation of any nation is completely dependent on the tax system that is put in place. In a Federal Inland Revenue press released through This Day newspaper, 2013 and Punch, 2015, it was reported that about 12 billion naira traditionally vanishes into the pocket of individuals annually and this was believed to be due to manual system of tax administration characterized by low tax collection, unavailability of tax statistics and poor record keepings, complexity of payment and poor technological exposure on the part of both the taxpayers and tax authorities.

The E-tax system as practiced by other countries such as Germany, America, Malaysia and many others has helped to reduce time of compliance by taxpayers in payment of taxes as well as provided reliable and accurate tax statistics, therefore, the Joint Tax Board, State Internal Revenue

Service and the Federal Inland Revenue Service should adopt the full implementation of electronic taxation in their respective levels so as to eliminate revenue leakages, increase financial collection, avail services to the taxpayers all the time from anywhere, reduce cost of compliance and improve tax compliance through the application of electronic tax registration, electronic filling of tax returns and electronic tax payment.

Consequently, if electronic tax system is properly administered in Nigeria can undoubtedly be a lasting solution to the irregular tax system that is in practice in Nigeria. It is in line with the above problem that this study was prompted to examine electronic tax system as a panacea for tax revenue leakages in Nigeria.

### **Objectives of the Study**

The broad objective of the study is to assess the problems of the traditional tax system in Nigeria and establish electronic taxation as a solution to these problems. The specific objectives are:

- i. To identify the weaknesses of the traditional or manual tax system in Nigeria;
- ii. To examine the benefits of electronic tax system and proffer solution to the traditional or manual system of taxation in Nigeria.

### **Review of the Related Literature**

The concept of electronic tax system refers to a computerized tax administration system that is specially designed to handle tax administration starting from the registration of taxpayers to processing of payments through filing of tax returns. Therefore, the adoption of information technology in the enforcement of core tax process such as online registration, online filing of tax returns, online payments and general maintenance of database brought about what is today called electronic tax system. It involves is a process where tax documents are submitted through the internet, usually without the need to submit any paper return. The system encompasses the use of internet technology, worldwide Web and software for a wide range of tax administration and compliance purposes (Muturi and Kiarie, 2015). Electronic tax system differs among countries; hence the name differs from one country to the other. In Nigeria, for instance, it is called Integrated Tax Administration System (ITAS). ITAS was created mainly to enhance convenience of paying taxes and ultimately incorporate a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance. The process is relatively easy, cost effective, convenient and flexible, reducing the burden and stress usually involved in the filing of tax manually. The ease and convenience observed in e-tax (electronic tax) encourages high compliance from taxpayers. The accountability guaranteed by the system is also an encouraging factor and gives taxpayers a sense of safety and security when remitting taxes. The system also makes it possible to maintain a database which helps is checking for compliance and in turn helps government in capturing more payers into the tax net.

Many authors have carried out a research on electronic tax system as a solution to the manual system of tax administration in Nigeria. For instance, Olurankinse and Oladeji (2018) examined self-assessment, electronic taxation payment systems and revenue generation in Nigeria. The study population comprised of 30 companies quoted in Nigeria stock exchange. Pearson's product moment correlation coefficient statistical tool and regression analysis were used to test the

hypothesis by the application of SPSS Version 20.0. Results of the analysis indicated a positive and significant relationship between self-assessment and e-taxation payments systems and revenue generation in Nigeria.

Ofurum, Amaefule, Okonya and Henry (2018) empirically examined the impact of E-taxation on Nigeria's revenue and economic growth. The study aimed at determining how the implementation of E-taxation in 2015 has affected tax revenue. Data were sourced through secondary means from Federal Inland Revenue service and CBN statistical economic reports on quarterly basis from the second quarter of 2013 to fourth quarter 2016. Analysis of data was done through the use of paired sample t-test and simple regression. The findings of the analysis revealed that the implementation of electronic taxation has not improved tax revenue. It was recommended amongst others that federal government through the Federal Inland Revenue Services should conduct more enlightenment seminars in all 36 states in the country to increase the knowledge on the use of all electronic services on their platform.

Ajape, Afara and Uthman (2017) empirically investigated the influence of E-tax system on Tax Administration and Tax revenue generation in Lagos State Internal Revenue Service. The objective of the study was to determine the influence of an electronic system of taxation on tax administration efficiency and tax revenue generation in Lagos State Survey research design was adopted using a structured five point Likert scaled questionnaire to obtain data. Data gathered were analyzed using descriptive statistics, while hypotheses were tested using the multivariate analysis of variance (MANOVA) with the aid of SPSS. Major findings of the study revealed that respondents do not differ that e-tax system has enhanced revenue generation potentials of Lagos state. The study recommended that relevant tax authority should formulate and implement policies that would promote the sustainability of positive effects of the e-tax system and to train tax official on how to harness the benefits of administering taxes electronically.

Olatunji and Ayodele (2017) examined the impact of information technology on tax administration in South West, Nigeria. The study specifically investigated the effect of information technology on tax implementation and planning. Data was collected through the means of structured questionnaires, while multiple regression and Pearson product moment correlation were used to analyze the data. Findings from the analysis revealed that information technology enhance the level of tax productivity and administration. The study recommended respective agencies (Federal, State and Local Governments) responsible for tax collection should carry out one on one awareness in the form of seminars and sensitization of the process and suitability of information technology on tax administration.

Afuberoh and Okoye (2014) evaluated the impact of taxation on revenue generation in the federal capital territory and selected states in Nigeria. The study was aimed at finding out the impact of taxation on revenue closed-ended form of strongly agreed, agreed, strongly disagreed and disagreed responses. The testing of the hypotheses of the study was done using regression analysis with the aid of SPSS version 17.0. The research discovered among others that electronic taxation has a significant contribution to revenue generation and significant contribution on gross Domestic product (GDP). The research recommended that well-equipped data base (WEDB) on all tax-

payers should be established by the federal, state and local government with the aim of identifying all possible sources of income of tax-payers for tax purposes; and that tax collection processes must be free from corruption.

Asaolu and Dopemu (2015) empirically investigated the impact of tax reforms on revenue generation in Lagos State. This study assessed the impact of tax reforms on revenue generation in Lagos State of Nigeria using time series quarterly data between the period of 1999 and 2012, obtained from the records of taxpayer statistics and the revenue status report of Lagos State Internal Revenue Service (LIRS). Data collected were analyzed using ordinary least square regression techniques (OLS). The study showed that Lagos State captured more people into the tax net as there was a continuous increase in taxpayers' cumulative growth (more than 20% each year); and also found that the primary source of revenue generation in Lagos State was the internally generated revenue (IGR) in which tax revenue constituted about 80%. The result also revealed that, on trend, between 1999 and 2005, there was no noticeable increase in revenue generated from tax; but from 2006, there was a sharp, steady and noticeable increase in the revenue generated. The study further revealed that there was a long run relationship between the tax reforms and revenue generation in Lagos State.

Alake and Olatunji (2012) examined the impact of electronic taxation on tax evasion and avoidance in Nigerian Banks. The objective of the study was to investigate the impact of electronic taxation on tax evasion and avoidance in Nigeria. Well-structured questionnaires were administered to the targeted respondents and were analyzed using descriptive statistics. The result of the analysis showed that adoption of electronic taxation in tax administration in Nigeria significantly reduces the incidence of tax evasion and avoidance in Nigeria.

Okoye and Ezejiofor (2014) examined the impact of e-taxation of revenue generation in Enugu Nigeria. The study was set to ascertain whether e-taxation can resolve the issue of tax evasion and to prevent corrupt practices of tax officials in Nigeria. Data were collected with the aid of structured questionnaires and were analyzed by the use of descriptive statistics, while Z-test statistical tool was used to test the hypotheses. The findings showed that E-taxation can enhance internally generated revenue and reduce the issue of tax evasion in Enugu State another finding was that E-taxation can prevent corrupt practices of tax officials in Enugu State. The study recommended that government should support the establishment of e-tax administration so as to start reaping the benefit of high rate of compliance among tax payers and E-taxation should be implemented to reduce the diversion of government funds to private pockets.

Obara and Bangih (2017) empirically investigated tax compliance barriers and internally generated revenue in Nigeria: A study of small and medium enterprises in Portharcourt. The objective of the study was to examine the effect of taxation barriers on government's revenue generation in Nigeria. Primary data were collected using structured questionnaires, while formulated hypotheses were analyzed using simple regression analysis with the aid of SPSS software. The result of the study showed that problems of tax of reliable tax database and the prevalence of cash transaction impede government's revenue generation in Nigeria. The study recommended that effective tax automation, regular education of taxpayers on the benefits of paying tax, training of revenue staff

and provision of adequate logistics for efficient tax administration are some of the measures to ensure improved revenue generation in Nigeria.

### **Electronic tax System in Nigeria**

In Nigeria, the Federal Inland Revenue Service adopted the tax automation process in 2013 with the introduction of the Integrated Tax Administration system (ITAS). The system comprises of a set of programs that would enhance simplification of tax administration and encourage voluntary compliance while ensuring linkages with other stakeholders through the use of IT. The software is generally designed to meet the needs of developing countries who wish to increase their control over state revenue by equipping themselves with computerized systems. In summary of the FIRS press releases through Vanguard 2015, This Day Live 2013 and Punch 2015, the objectives underlying the adoption of electronic taxation into the tax system are: to provide a solution to the problems of the traditional manual system of taxation in Nigeria; to provide streamlined, efficient processes that makes it easier for taxpayers and other stakeholders to interact with service and in turn make the FIRS more responsive to taxpayers needs; to improve voluntary tax compliance and create a more welcoming environment for taxpayers in Nigeria; to ensure better transparency in the actions and practice of authorities for the sake of accountability and good stewardship; to re-engineer tax administration service delivery, eliminate gaps and redundancies in the current administrative systems and increasing contribution to national development; to minimize the general cost of administration in the midst of higher tax returns; to provide consistent quality service to all taxpayer across all the FIRS offices in Nigeria; to provide a comprehensive repository of taxpayers information that makes it easier for FIRS to support and monitor the taxpayers base throughout the lifecycle of each taxpayer.

The system operates in three different languages which makes it possible for tax agents to perform operations in the language of their choice and facilitate correspondence with taxpayers. The type of taxes supported by ITAS include income tax, VAT, sales tax, licenses and permit (Alcohol, etc), pay as you earn, excise duty, driving license and other motor vehicle registration, general income, property taxes, withholding taxes and others. With this reform, the government aims at capturing more companies and individuals into the tax net so as to increase revenue derived from taxes and also curb leakages in the Nigerian tax system.

### **Key features of Integrated Tax Administration System**

As established earlier, the aim of the ITAS project is to automate all core processes around registration, payment, assessment, debt and credit management and returns filling. Although a few of the tax payers in Nigeria are already using the system the FIRS is still working towards full implementation of the platform across the country. According to PWC Nigeria (2015) the basic features of the e-filling system include the following:

Online submission of tax returns: The system consists of an online portal through which taxpayers submit returns for different taxes such as companies income tax, capital gains tax, value added tax, petroleum profit tax etc. once the taxpayer registers, an e-tax filling account will then be created

based on the type of taxes the company or individual is liable to pay. A taxpayer will however only be able to file returns based on the tax it registered for.

**Electronic tax clearance certificate (e-TCC):** Under the manual system, a tax clearance certificate (TCC) is usually issued by the board to the taxpayers whenever the board feels that tax assessed on profits or income of a taxable person has been fully paid or no tax is due on such profit. With the introduction of ITAS, taxpayers can now apply for a TCC online which would be generated by the system that will be just as tenable as the hard copy handed out. The system allows for TCC validation so that a TCC can be verified by third parties online using the TCC number when doing business. It also provides temporal TCC where there is an unresolved dispute concerning taxes so that the taxpayer does not suffer unduly for the delay. A full TCC can be obtained after the dispute is settled.

**Validation of Tax Identification Number (TIN):** This feature is specifically useful in verifying the tax identification number for withholding tax purposes amongst a group of other taxes. The process ensures accountability as well as validation of tax transaction with the taxpayer.

**Online correspondence with FIRS:** The portal has a message center feature that allows for communication between the tax payer and FIRS. The tax account manager in the FIRS will be responsible for correspondence with the taxpayer and the FIRS can also issue assessments which tax payers can object to using the message center.

### **Electronic tax payment:**

Following the adoption of e-system of taxation, returns or payments are made online from the tax payers corporate bank account. This application which was developed in conjunction with the Nigeria Inter-Bank settlement system (NIBBS) is hosted on the respective commercial bank's internet-banking platform. The process can be done in various ways including:

*Through the atm/debit/credit card:* Here the taxpayer simply logs into the website of the relevant tax authority with his TIN and then completes the form choosing atm/credit card as a means of payment based on the selected tax levy. After entering pin and authorizing payment, a printable e-receipt is then made available to the tax payer.

*Directly through bank accounts:* Here the tax payer pays in the relevant collecting bank by cash or cheque and then enters the transaction password or teller number online logging on with his TIN. After confirmation, a printable e-receipt is made available to him.

**National electronic fund transfer:** Here the tax payer instructs his bank to make payments into the relevant collecting bank which when done provides the taxpayer the relevant transaction codes for the payment. He then enters the code online and is furnished with an e-receipt as prove of payment.

### **Procedure for Registration by tax payers**

In order to be accessible using ITAS, taxpayers are expected to register with the FIRS by filling an application form which can be downloaded from the FIRS website (Firs.gov.ng) or obtained from the tax office. The tax payer is then expected to indicate on the form the access the nominated

representative would have either view only, declare (file returns), or view rights. This means a taxpayer can nominate an agent or consultant to act as its representative. This chosen representative will then in turn be granted access rights and assigned roles as specified by the taxpayer. The default access role is the “view only” option which permits only the viewing of taxpayer’s information unlike the “declaration” access role that allows for viewing editing and submission of tax returns.

On returning the completed form to the FIRS office, the information on the form would be used to issue system generated username and password, which are the keys the customer would need to access the e-tax to transact tax with FIRS. Customers can also use this platform to check their account balance, change relevant registration details and connect to tax office customer center to make enquiries. The final stage is the summary of the declarations (tax returns) on the customer homepage after a successful login, while retaining either hard or soft copy of the returns filed. It should be noted however that if a tax filling or payment due date falls on a public holiday or weekend, the system automatically adjusts the deadline to the next working day before imposing penalty and interest.

### **Theoretical Framework**

The two theoretical frameworks adopted for this study are the Technology Acceptance Model and Expediency theory of Taxation. Technology Acceptance Model was developed by Fred Davis in 1986. This is an information systems model that shows how users come to accept and use a new technology. The assumption of this model is that the acceptability of an information system is determined by two factors, being perceived usefulness (PU) and perceived Ease of use (PEOU). Perceived usefulness is the extent to which a person believes that using a particular system would enhance his/her job performance, while PEOU is the degree to which a person believes that using a particular system would be free from effort. The relevance of the model to this study is based on the assumption of its perceived usefulness which provided the basis for the adoption and implementation of electronic tax system by FIRS in Nigeria; that is enhancement tax revenue.

The second theory (expediency theory of taxation) was also adopted since the first model did not touch any concept in taxation. This theory was propounded by Buehler in 1936. The theory stated that every tax revenue collection system must pass the test of practicability which must be the only consideration when government is choosing a revenue collection system. The assumption of this theory is that the economic and social objectives of the government should be treated as irrelevant, since it is useless to have a tax which cannot be lived and collected efficiently. The theory is relevant to this study in that electronic tax system is expected by FIRS to enhance revenue collection by creating an enabling technological environment that facilitate efficient tax administration that boost revenue collection efficiency in Nigeria.

### **Methodology**

Descriptive survey design was employed in this study. The appropriateness of this research design was to allow the researcher gather information, summarize, present and interpret them for the purpose of clarification. The major purpose of this type of design is description of the state of affairs as it exist at present (Kothari, 2004). Data were sourced through secondary means such as journals, textbooks, official documents, periodicals and internet materials. Data generated for this



study were analyzed using content analytical approach in order to identify the problems of the traditional tax system in Nigeria and establish electronic tax system as a solution to the identified problems. This is because the study was purely qualitative in nature

### **Findings of the Study**

The move from manual system of collecting taxes to using e-tax is a great achievement and a highly commendable effort to improve the system on the part of the Federal Inland Revenue, which benefits both taxpayers and tax authorities in many ways. These include; it solves the problem of complexity of payment: with the development of ITAS, filing of taxes, have been made easily and less complex. Taxpayers can easily file their tax returns from the comfort of their offices at anytime and anywhere within the required filing period. The E-tax system reduces time wasting because there are various channels through which taxpayers can pay their taxes and they can also communicate with the tax authorities online when remitting their taxes unlike the manual tax system which was tiring and not to mention the burdensome.

It solves the problem of poor tax administration: The e-tax system introduced has gone a long way in solving the administration problems in Nigeria. With the adoption of the system, the problem of lack of man power and machinery to administer taxes throughout Nigeria is reduced to the barest minimum as tax payers in very remote areas can still pay taxes from where they are without the help of tax officials. The system also reduces the amount of paper work to be done by the tax authority thereby reducing the extent of errors and also affords them the opportunity to be able to carry out timely reviews of tax returns. The effectiveness of the system allows staff to have time to contribute to other aspects of the body, thereby focusing on the main objective of taxation which is to increase government revenue and promote development in the country.

It solves the problem of non-availability of tax statistics and information: E-tax enhances safer and better data storage of tax payer information. This is because it provides for an electronic data base management system for tax payers. It also improves the quality and quantity of information available to the government, hence, making it faster and easier to process tax payers information. The information made available using this system is mostly reliable and accurate, this ensures accountability and good stewardship thereby reducing corruption and building the tax payers trust in the system.

### **Conclusion**

The main objective of this study is to assess the problems of the traditional tax system in Nigeria and establish E-tax as a solution to these problems. From the literature reviewed, E-tax enhances tax administration and therefore benefits both taxpayers and tax authorities. In conclusion, there are a number of challenges with the traditional tax system which is the manual system of administering taxes and that modern technology could simplify as well as alienate some of these problems in the form of E-tax.

## **Recommendations**

Following the analysis of the research topic, the researcher has come to the conclusion that the following actions in the form of recommendations can be adopted.

Government should support with everything on their disposal the establishment of e-tax administration so as to start reaping the benefit of high rate of compliance among taxpayers.

The system must be secured to guarantee taxpayers confidentiality and minimize fraud especially with respect to online payment.

- There should be a committee by the federal government under the watch of the FIRS and Joint Tax Board to ensure the effective implementation of the integrated tax administration system at all levels of government.
- Proper monitoring and control of the system must be put in place such as collection of relevant information about users in order to evaluate usage and address challenges faced and also provision of data validation mechanism as is the case with smart systems.
- Tax incentives should be granted to E-tax users in order to encourage taxpayers in adopting the system as well as ensure compliance.
- The E-tax system should be constantly reviewed so as to address emerging problems and to evolve with the changing economic landscape and increased complexity of today's business environment.

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