ISSN: 2248 -4376
Volume 10, Number 1, 2022
International Journal of Innovative Research and Advanced Studies

TAX ENFORECEMENT STRATEGIES AND REVENUE GENERATION IN NIGERIA

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ABSTRACT

The high level of tax evasion in Nigeria necessitated the need for the government to embark on tax enforcement. This study empirically investigated the influence of tax enforcement on revenue generation in South –South, Nigeria. The study employed cross sectional survey research design using primary data obtained through administration of well-structured questionnaire on 183 selected respondents from among employees of Federal Inland Revenue Service (FIRS) offices in South – South, Nigeria. Taro Yamane formula and judgment sampling technique were used to arrive at the sampled respondents. The questionnaire responses were analysed using univariate, bivariate and multivariate analysis. The multiple regression analysis revealed a positive and significant relationship between tax audit and withholding tax; a positive and significant relationship between tax penalty and withholding tax; a positive and significant relationship between tax amnesty and withholding tax; a positive and significant relationship between tax litigation and withholding tax; and a positive and significant relationship between tax holiday and withholding tax. The study concluded that tax enforcement strategies improve the revenue generation capacity of the government. The study recommended amongst others that tax audit especially on major tax payers and high net worth individuals in the society that mostly engage in tax evasion. Hence constant tax audit will contribution to detect false, incorrect and or underreporting of taxable incomes.

Keywords: Tax Audit, Tax Holiday, Tax Amnesty, Revenue Generation, Tax Enforcement

INTRODUCTION

Tax is viewed as one of the major source of government revenue in any given society. Durrani et (2016) noted that taxes show a vital function in the social and economic development with the support of employment of policies that guarantee stability between expenditure, taxes and borrowing, which creates steady growth in the economy. Oladele et al (2021) stated that nations invest large sums of funds to provide social amenities and other services to their citizens from the revenues generated from different types of taxes. Adudu and Ojonye (2015) reported that the economic and socio-political development of any nation depends largely on the amount of revenues generated through taxes for the provision of social amenities for economic growth. It is on the basis of the relevance of taxes to the advancement of any nation that Onwuchekwa and Aruwa (2014) defined tax as a compulsory payment made by all payers in a given tax jurisdiction to the government from which social services are provided, without providing a statement of facts how the funds generated was spent or equating services with the funds collected. This is why Nasira, et al (2016) noted that an efficient and effective tax system is capable of ensuring the provision of social goods in the country and to achieve the growth of the economy, equity in income distribution and maintain an economy that is in equilibrium. In the similar vein, Ogbonna and Appah (2016) maintained that tax has to do with an imposition of compulsory levy on citizens and upon their properties by the government for the provision of infrastructure, security and to provide a favourable conditions for achieving

the overall economic well-being of the society. However, Oladele et al (2018), Appah and Wosowei (2016), Alabede et al (2011) argued that the level of tax income generated by the government to meet the provision of social services depends principally on the success of the tax enforcement strategies.
Tax enforcement involves those actions taken by the relevant tax authorities of ensuring that tax payers comply with tax laws. Oladele et al (2021) notes that tax enforcement are those techniques employed by the government to achieve tax compliance. Oladele et al (2019), Appah and Wosowei (2016), Alabede et al (2011) maintained that tax enforcement is to coerce a taxpayer to obey with the results of a tax audit and to make him comply with tax laws in the future. As a result, the terms have become synonymous with the government's efforts to create revenue. Oladele et al (2021) also argued that the aim of tax enforcement is to ensure stringent adherence to various tax compliance requirements in the form of prompt and accurate filing and timely payment of tax liabilities as at when due. In a similar vein, Olokooba, et al (2018) affirmed that incessant abuse of tax laws and continuous increase in low tax compliance has compelled government at all levels to revisit enforcement approaches for effective and efficient tax administration towards generating sufficient tax revenue.

Tax noncompliance makes a situation of disrespect, antagonism, and selfishness in the association between citizens and the government. Hence, where voluntary tax compliance seem to be challenging, diverse enforcement methods are employed to achieve government fiscal policy. Ibrahim (2016), Onuoha and Dada (2016), Amah and Nwaiwu (2018), Oladele, et al (2019), Oladele et al (2021) state that tax audits, penalties, litigation, tax amnesty and tax holidays are strategies used by government tax authorities to achieve tax enforcement. Hence there is a nexus between tax enforcement strategies and revenue generation in Nigeria. The study conducted by Oladele et al (2019) showed a significant relationship between tax audit on tax compliance and tax penalty on tax compliance. The investigation carried out by Oladele et al (2021) suggested a significant positive relationship between tax enforcement and revenue generation in Nigeria. Hence, the broad objective of this study is to investigate the relationship between tax enforcement strategies and revenue generation in Nigeria.

The specific objectives include:

1. To investigate the relationship between tax audit and withholding tax in Nigeria;
2. To evaluate the relationship between tax amnesty and withholding tax in Nigeria;
3. To determine the relationship between tax penalties and withholding tax in Nigeria;
4. To investigate the relationship between tax holidays and withholding tax in Nigeria;
5. To evaluate the relationship between tax litigation and withholding tax in Nigeria.

The following research questions guided the study:

1. What is the relationship between tax audit and withholding tax in Nigeria?
2. What is the relationship between tax amnesty and withholding tax in Nigeria?
3. What is the relationship between tax penalties and withholding tax in Nigeria?
4. What is the relationship between tax holidays and withholding tax in Nigeria?
5. What is the relationship between tax litigation and withholding tax in Nigeria?

The following hypotheses were tested in this study:
$H0_1$: There is no significant relationship between tax audit and withholding tax in Nigeria.
$H0_2$: There is no significant relationship between tax amnesty and withholding tax in Nigeria.
$H0_3$: There is no significant relationship between tax penalties and withholding tax in Nigeria.

H0₄: There is no significant relationship between tax holidays and withholding tax in Nigeria.
H0₅: There is no significant relationship between tax litigation and withholding tax in Nigeria.

Review of Related Literature

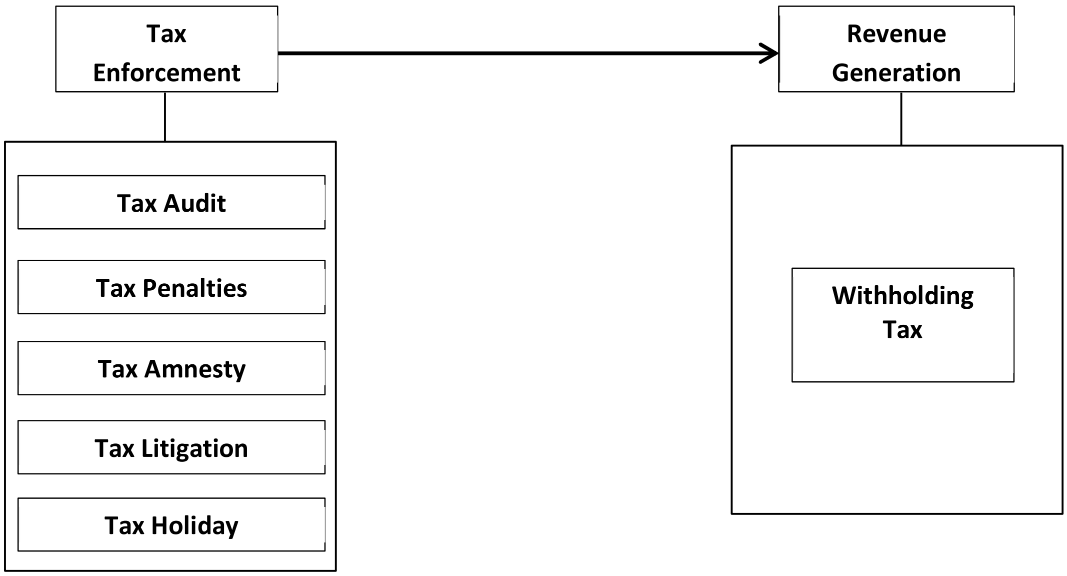

Fig. 1: Conceptual Framework on Tax Enforcement and Revenue Generation
Source: Ibrahim (2016), Onuoha and Dada (2016), Amah and Nwaiwu (2018), Oladele, et al (2019), Oladele et al (2021)

Concept of Tax Enforcement: Tax enforcement denotes actions taken by the relevant tax authorities of government by ensuring that taxpayers comply with tax laws. According to Oladele et al (2019), tax enforcement involves the use of several strategies in ensuring tax compliance by taxpayers. The authors further noted that tax enforcement is to guarantee stringent obedience to various tax practices and procedures ranging from timely filing, accurate filing, to payment of tax liability as at when due. Oladele et al (2021) stated that tax enforcement strategies are the organizational procedures taken by tax authorities to put into effect taxpayers failing to accomplish their tax liability or the withholding agents failing to complete their withholding liability in compliance with relevant tax laws. Studies have listed several tools of tax enforcement. Ibrahim (2016), Onuoha and Dada (2016), Amah and Nwaiwu (2018), Oladele, et al (2019), Oladele et al (2021) argued that tax enforcement can be achieved by tax audits, penalties, litigation, tax amnesty and tax holidays. The enforcement of tax according to Oladele et al (2019) consists of enforcement of tax laws and enforcement of judgment. The enforcement of tax involves the application of important laws that would assist tax authorities in performing their statutory responsibilities. The enforcement of judgment signifies those decided court cases against defaulted tax payment (Macharia, 2014). According to Oladele et al (2021), one of the objectives of tax enforcement is to make taxpayers to obey the results of a tax audit and to make taxpayers obedience with tax rules in the future.

Concept of Tax Audit: Appah (2019) stated that tax audit is the examination of an individual or organization's tax report by the relevant tax authorities in order to ascertain compliance with applicable tax laws and regulations of state. The author further noted that tax audit is a process where the internal revenue service attempts to confirm the numbers that you have put on your tax returns. Oladele et al (2019) described tax audit as the examination of taxpayers' accounting records to establish if actual tax returns reveal correct tax payment. Onuoha and Dada (2016) defined tax audit as the independent examination of the accounting records, tax returns, tax payments and other documents of a taxpayer to check obedience with required tax rules, laws and regulations and correctness of tax paid and adhering to the relevant international financial reporting standards. According to Appah and Eze (2013), tax audit is vital because it supports the government in collecting proper tax revenue needed for budget, sustaining economic and financial order and stability, to ensure that satisfactory returns are submitted by the tax payers, to organize the degree of tax avoidance and tax evasion, to ensure strict compliance with tax laws by tax payers, to improve the degree of voluntary compliance by tax payers and to ensure that the amount due is collected and remitted to government. Badara (2012) argued that the goals of tax audit include to create a workable and active tax administration to deal with frequently changing economy, to put plans in place in order to settle tax disputes between tax authority and tax payers, to preserve a strong machinery to deal with tax avoidance practices which are available to numerous firms, but are vulnerable to tax abuse, and to prove the completeness, accuracy and timely filing of tax returns submitted by the tax payers (Appah & Eze, 2013). Oyedokun (2015) maintained that tax audit turns out to be useful, going by the growing level of non-compliance to the payment of taxes in developing nations of the world. The author further noted that tax audit is required to compel defaulting taxpayers to full tax compliance (Oladele et al, 2019).

Concept of Tax Penalties: This is a form of deterrence for not complying with tax rules and laws. Oladele et al (2021) argued that tax penalty is a financial punishment levied by the tax authority on a taxpayer for carrying out an illegal act or failing to execute a mandatory act, such as refusing to file a return timely or filing undervalued taxes. Ladi and Henry (2015) argued that the rate of tax penalty is applied by tax authorities to ascertain the amount of penalty payable by defaulting taxpayers. According to Chirkos (2015), different tax penalty rates affect the type of tax evasion committed by a taxpayer such as late filling of returns, normal filing with shortened-reporting, refusal to keep proper accounting records. The study conducted by Oladele et al (2019) showed a positive and significant relationship between tax penalty and tax compliance in Ondo State, Nigeria. Also Oladele et al (2021) study showed a positive and significant relationship between tax penalty and revenue generation in Nigeria.

Concept of Tax Amnesty: Amnesty generally means to repudiate a right. It signifies the lawful agreements which eliminates the right to institute a penalty; and preclude; either partly; and or wholly, the implementation of a penalty for criminal acts. Oladele et al (2019) described tax amnesty as the voluntary declaration of taxable assets and payment of outstanding tax liabilities without payment of penalties (Oladele et al, 2019). According to Osman and Eren (2011), tax amnesty is the act of decreasing or eradicating totally a certain or an unlimited penalty by the tax authorities. Wang and Hsieh (2015) asserted that tax amnesties have been implemented recurrently by several advanced and emerging nations such as the United States of America (USA), United Kingdom (UK), Italy and Argentina and other developing nations so as to promote tax compliance. According to Osman and Eren (2011), tax amnesty differs from one nation to another as well as covering some precise taxes. Oladele et al (2021) stressed that tax amnesty laws are executed in three means. First, revision amnesty offers a medium for individuals to review their income tax returns for identified tax years with minimal penalties. Second, when an amnesty fee is paid, investigation amnesty excuses accused individuals from tax audits for definite periods. Finally, prosecution amnesty discharges the legal process by partly surrendering the penalty for taxpayers alleged of tax evasion. The study conducted by Oladele et al (2019) showed a positive and significant relationship between tax amnesty and tax compliance in Ondo State, Nigeria. Also Oladele et al (2021) study showed a positive and significant relationship between tax amnesty and revenue generation in Nigeria. The government of the Federal Republic of Nigeria on 1 July 2017 introduced Voluntary Assets and Income Declaration Scheme (VAIDS) a tax amnesty scheme to enable defaulting taxpayers to normalize their tax status. The arrangement was to guarantee full tax compliance within a period of nine-month window and ceased on 30 March 2018, which was later extended to 30 June 2018. The Scheme was to ensure that defaulting taxpayers during the tax holiday period to declare their assets and income from source in and outside Nigeria for the period 2011 - 2016 years of assessment (YOA). This was also intended to normalize their tax position and guarantee total compliance to Nigeria tax system (Oladele et al, 2019). Richards (2017) maintained that tax amnesty is a fiscal policy tool to encourage voluntary tax compliance. The author further argued that tax amnesty increases tax revenue and expand the tax net; improves the tax data bank; increases the degree of tax education and reduces the cost of tax administration.

Concept of Tax Litigation: This is the process of resolving tax disputes with domestic and foreign tax authorities. It is any claim, legal action, proceeding, suit, prosecution, investigation, arbitration or other dispute resolution process, or administrative or criminal proceedings, or regulatory agency action (or any judgment, decree, injunction, order or decision relating to any of the foregoing) concerning to tax.

Concept of Tax Holiday: This is a government incentive that offers a tax reduction or elimination to business organisations. According to Nar (2020), tax holiday is the removal of income tax for a specified period in a given nation. It is also described as the failure to apply income tax against foreign investors in a period that may be limited to in accordance with government policy. Tax holidays are often employed to minimize taxes by government. It is believed to increase long term revenue because it helps businesses maintain or grow operations which create more taxable revenue for the government.

Concept of Revenue Generation: Revenue generation is the central source of survival and challenge for all economy of the world including the developed and developing economies. Nnubia et al (2020) described revenue generation as a process by which a business strategies how to market and sell its products or services, in order to generate income. Government revenue is money government received. It is the quantity of cash that an organization really gets during a specific time (Ofurum et al., 2018). Government revenue is derived from several sources, such as oil and non-oil revenues. Revenue generation in the public sector is the processes of raising funds for the government. The main source of income generation for any government is through taxation. Samuel and Tyokoso (2014) explained that revenue generation is a traditional function of a good tax system.

Concept of Withholding Tax: Appah (2019) defined withholding tax as a tax deductible at source from payments made to a taxable person for the supply of goods and services. According to Ola (2009), it is an advance payment of income tax. It is deductible at the point of payment or when credit is taken, whichever comes earlier for the specified activities. The author further argued that any corporate or unincorporated body who is a recipient of the payment or the credit for the specified activities or services is therefore liable to suffer the tax. However, Bassey (2016) noted that withholding tax is a tax imposed at source, whereby a company or any other authorized person making payment (such as a tenant paying rent, a bank paying interest or a company paying dividends) must deduct the tax from the payment and remit it to the relevant tax authority. It is not a separate type of tax rather it is an advance payment of income tax. Ojo (2003) stated that withholding tax seeks to bring within the tax net, taxpayers who are doing business in Nigeria but who are either not registered for tax or it may be difficult to tract them. In a similar vein Ola (2009) also maintained that the purpose of withholding tax is to bring the taxpayer to the tax-net, thereby widening the income tax base. The author further stated that withholding tax is to make payment of tax less burdensome to the recipient of the income subjected to such deductions. According to Akinbobola (2021), withholding tax are deductions made from investment income at source by the authorized withholding tax agents and the net amount is paid to the investor. The author further stated that the tax is normally deducted at source when payment is to be made to the beneficiary.

Theoretical Review

This study is anchored on deterrence theory of compliance. This theory advanced by Becker (1968) study of crime and punishment. Becker (1968) discussed tax evasion as one of the elements but Allingham and Sandmo (1972) delivered the analysis. Oladele et al (2019) argued that this theory gives noncompliance to tax a cogent personal decision founded upon likelihoods of detection, conviction and levels of punishment. Mohammed (2015) explained that this theory was applied to investigate the numerous types of criminal behaviour including tax evasion. According to Alabede et al (2011) in Appah and Wosowei (2016), this theory largely depends on tax audit and penalty. The authors further maintained that this theory makes taxpayers to pay tax as a result of fear and sanctions. Similarly Oladele et al (2019) noted that the deterrence theory is concerned with the consequences of sanctions and threats on undesirable behaviour as a result of noncompliance to tax laws.

This theory is justified in this study because taxpayers examine different compliance pathways such as whether or not to evade tax, the possibility of being identified and the resulting consequences and then opt for the alternative that make the most of their anticipated after tax returns after adjusting for risk. Therefore this theory is to improve compliance to tax and hence increase in revenue generation for the government (Oladupupo & Obazee, 2016).

Empirical Review

Oladele et al (2021) conducted a study of tax enforcement measures and revenue generation in Nigeria. The study used cross sectional survey research design and the population of the study consisted of twenty – six (26) tax offices in South -south, Nigeria made up of 900 staff of Federal Inland Revenue Service (FIRS). Taro Yemane formula was used to determine a sample size of two hundred and seventy-seven (277) respondents. The study used primary data collected a well-structured questionnaire after validity and reliability test. The responses from the questionnaire were analysed using Pearson Product Moment Correlation Coefficient The findings from the statistical analysis disclosed a significant and positive relationship between tax penalty and value added tax. Also tax amnesty showed a significant relationship with value added tax. The study concluded that a positive relationship exists between tax enforcement procedures and revenue generation in Nigeria.

Nnubia et al (2020) investigated e-tax assessment on revenue generation in Nigeria. The investigation employed ex post facto research design and secondary data was collected from the Federal Inland Revenue Service (FIRS) and Central Bank of Nigeria (CBN) Statistical and Quarterly Economic Reports from first quarter of 2012 to second quarter of 2018. The data collected were analysed using Ordinary Least Square Method. The findings showed a significant effect of pre (before the starter of e-tax assessment) company income tax and value added tax on revenue generation in Nigeria and an insignificant effect of post annual duty income and value added assessment income on revenue generation in Nigeria at 5% level of significance. This findings show that e-tax collection has not contributed particularly to both company income tax revenue and value added tax revenue generation in Nigeria;

though there is an unwanted immaterial impact of pre and post capital gain charge income on revenue generation in Nigeria.

Onuselogu and Onuora (2021) investigated e-tax payment and revenue generation in Nigeria. The study specific objectives were to determine the effect of e-company income tax payment on revenue generation in Nigeria; e-capital gain tax payment on revenue generation in Nigeria. The study employed ex post facto research design and secondary data was collected from Federal Inland Revenue Service (FIRS) and Central Bank of Nigeria (CBN) Statistical release and Quarterly Economic Reports. The secondary data collected were analysed using Ordinary Least Square Method. The findings revealed that e-company income tax payment has an insignificant positive influence on revenue generation in Nigeria. Also e-capital gain tax payment has negative effect on revenue generation and was statistically insignificant at 5% level of significance. The study among others recommended that to maximize the positive consequence of e-company income tax payment, the government of Nigeria should set modalities on how to inform firms on the significance of e-tax payment to businesses and the government in general.

Adegbie and Akinyemi (2020) examined electronic payment system and revenue generation in Lagos State, Nigeria. The study used cross sectional survey research and correlational research designs. The study population was 4275 staff of six selected revenue generating agencies in Lagos State. Taro Yamene method of sample size determination was utilized to arrive at a sample size of 366. Primary and secondary data was employed in the study. The primary data were collected from a structured questionnaire with a reliability coefficient of 0.71 to 0.93. The primary data were analysed with descriptive statistics, analysis of variance (ANOVA) and multiple regression analysis model. The findings from the analysis disclosed that electronic payment proxies of automated teller machine (ATM) and electronic tax card (ETC) significantly and positively influences personal income tax generation; automated teller machine (ATM) and electronic tax card (ETC) significantly and positively influences the payment of penalties and personal income tax generation; automated teller machine (ATM) and electronic tax card (ETC) significantly and positively influences the payment of rates. Hence, the study suggested that automated teller machine positively and significantly influences revenue from penalty but electronic tax card negatively influences revenue.

Lanem et al (2020) carried out a study of taxation and revenue generation in Nigeria. The study employed ex post facto research design and it was anchored on social political theory. The study used secondary data obtained from the Federal Inland Revenue Service (FIRS) and National Bureau of Statistics from 1997 to 2018. The independent variables were taxation proxied by company income tax, value added tax, personal income tax and petroleum profit tax while the dependent variable was revenue generation. The data collected from the secondary sources were analysed using augmented dickey fuller, Engle-Granger cointegration test, and Engle-Granger error correction model. The econometric analysis disclosed a positive and significant association between company income tax, value added tax, personal income tax and petroleum profit tax and revenue generation in Nigeria. The study concluded that taxation positively and significantly affects revenue generation in Nigeria.

Oladele et al (2019) investigated tax enforcement tools and tax compliance Ondo State, Nigeria. The study utilized cross sectional survey research design and primary data was adopted using structured questionnaire administered to one hundred and fifty (150) selected respondents from the staff of Federal Inland Revenue Service and State Board of Internal Revenue Service in Ondo State, Nigeria. The study employed judgment sampling technique and Taro Yamene was used for the determination of sample size. The data obtained from the questionnaire were analysed using Ordinary Least Square regression analysis. The results from the statistical analysis revealed a positive and significant relationship between tax penalty and revenue generation. Also the study disclosed a positive and significant relationship between tax amnesty and revenue generation. The study concluded that tax enforcement strategies improve revenue generation.

Animasaun (2016) conducted a study of tax administration and revenue generation in Ogun State of Nigeria. The study utilized cross sectional survey research design and data for the study were gotten from primary data using questionnaire administered. The population of the study consisted of all staff of the the Ogun State Board of Internal Revenue and judgmental sampling technique was used to determine a sample size 70 staff of the Ogun State Internal Revenue Service. The primary data collected from the questionnaire were analysed by univariate, bivariate and multivariate analysis. The findings from the statistical analysis disclosed that tax administration does not significantly relate with the amount of revenue generated by the Ogun State Board of Internal Revenue.

METHODOLOGY

This section of the study examined the research design, population of the study, sampling and sample size determination, instrumentation, validity of instrument, reliability of instrument, administration of instrument and methods of data analysis.

Research Design: Appah (2020) described research design as the blueprint for the collection, measurement and analysis of data in any given scientific study. This study basically adopted cross sectional and correlation survey research design. The author argued that correlation study is a quantitative technique of research in which the investigator has two variables from the same group of respondents and attempts to ascertain if there is a relationship between the two variables. The correlational survey design was adapted to the study the relationship between tax enforcement and revenue generation in South South, Nigeria.

Population of the study: According to Appah (2020), research population is the total elements, events, possible traits, people, subjects or observation having the same features, concerning the circumstances of interest in the study to be investigated. The population of this investigation consisted of nine hundred (900) employees obtained from the human resources units of the Federal Inland Revenue Service (FIRS) in South – South, Nigeria and consists of twenty six (26) tax offices across the six (6) states in South South region of Nigeria.

Sampling and sample size determination: This investigation used simple random sampling. The choice of simple random sampling technique was due to the fact that it is by far the earliest and simplest probability sampling in terms of conception and application. Taro Yamene model (1967) was used to determine a sample size of two hundred and seventy – seven (277) employees of the Federal Inland Revenue Service (FIRS) in South – South, Nigeria.

Instrumentation: The study used questionnaire as the major instrument for data collection taking into consideration the objectives of the study. The instrument was named *Tax Enforcement and Revenue Generation* (TERGEN). It comprised of seven sections. Section one provided information on personal information of the respondents; section two consisted of questions on tax audit; section three consists of questions on tax penalty; section four consisted of questions on tax amnesty, section five consisted of questions on tax litigation, section six consists of questions on tax holiday and section seven consisted of questions on withholding tax. A total of two hundred and seventy – seven (277) copies of the questionnaires were administered to the employees of the Federal Inland Revenue Service (FIRS) in South – South region of Nigeria and a total of one hundred and eighty three (183) copies of the questionnaires were retrieved and used for data analysis.

Validity and Reliability of Instrument: The research adapted content validity where the instrument was given to experts in the Department of Accountancy, Rivers State University, University of Port Harcourt and Ignatius Ajaru University of Education, Port Harcourt who read through and made necessary corrections. The instrument was administered to twenty (20) respondents of the target population who were not part of the respondents and after a period of two weeks, the same instruments again were given to the same twenty (20) respondents to ascertain the reliability. The Cronbach alpha was used to determine the statistical reliability of 0.72, which implies the instrument is very reliable. A Cronbach alpha value that is above 0.5 (that is 50%) is reliable and values between 0.7 and 0.9 is very reliable.

Method of Data Analysis: The method of data analysis was executed in three distinct stages. Firstly, a univariate (or descriptive) analysis was executed, followed by bivariate analysis and lastly, multivariate analysis. The multivariate analysis used multiple regression that was guided by the model below:

Y= f(X1, X2, X3, X4, X5) --- 1

WHTX = f(TAXA, TAXP, TAXM, TAXL, TAXH) --- 2

$WHTX = \beta_0 + \beta_1 TAXA + \beta_2 TAXP + \beta_3 TAXM + \beta_4 TAXL + \beta_5 TAXH + \varepsilon$ -------------------- 3

Where:

WHTX= Withholding Tax; TAXA = Tax Audit; TAXP = Tax Penalty; TAXM = Tax Amnesty; TAXL = Tax Litigation; TAXH = Tax Holiday and ε = error term. The priori expectation: $\beta1$-$\beta5>0$. E-view was applied in data analysis. The E-view reports p values which is used as an another approach in evaluating the meaning of regression coefficients. The p value shows what is the smallest level at which we would be able to accept the null hypotheses of a test. We used a 5% level of significance; hence we conclude that the coefficient is significantly different from zero at the 5% level if the p-values is less than or equal to 0.05. If it is greater than 0.05 then we cannot reject the null hypothesis that the coefficient is actually zero at our 5% significance level.

RESULTS AND DISCUSSION

Analysis of Respondents Characteristics

Table 1: Gender Respondents

Sex	Frequency	Percentage (%)
Male	124	67.76
Female	59	32.24
Total	183	100

Source: Field Survey, 2021

Table 1 shows gender respondents of the sample of the study. 67.76% which translated to 124 respondents' are male, while 32.24%, which translated to 59 respondents are female. This shows that the male were more represented than female respondents.

Table 2: Age of Respondents

Sex	Frequency	Percentage (%)
Under 30 years	31	16.94
31 – 40 years	50	27.32
41 – 50 years	70	38.25
51 – 60	32	17.49
Total	183	100

Source: Field Survey, 2021

Table 2 discloses age of respondents of the sample of the study. 31 respondents representing 16.93% were under 30 years of age, 50 respondents representing 27.32% were 31 -40 years, 70 respondents representing 38.25% were 41 – 50 years and 32 respondents representing 17.49% were 51 – 60 years.

Table 3: Respondents Educational Qualification

Sex	Frequency	Percentage (%)
Bachelor's Degree	84	45.90
Master's Degree	68	37.16
PhD Degree	10	5.46
Professional Qualification	21	11.48
Total	183	100

Source: Field Survey, 2021

Table 3 shows respondents educational qualification. 84 respondents representing 45.90% had bachelor's degree, 68 respondents representing 37.16% had master's degree, 10 respondents representing 5.46% had PhD degree while 21 respondents representing 11.48% had professional qualifications.

Table 4: Respondents Years of Service

Sex	Frequency	Percentage (%)
1 – 10	46	25.14
11 – 20	88	48.09
Above 20 years	49	26.77
Total	183	100

Source: Field Survey, 2021

Table 4 discloses respondents' years of service. 46 respondents representing 25.14% had spent 1 – 10 years, 88 respondents representing 48.09% had spent 11 – 20 years while 49 respondents representing 26.77% had spent above 20 years in the Federal Inland Revenue Service.

Table 5: Descriptive Characteristics

Variables	WHTX	TAXA	TAXP	TAXM	TAXL,	TAXH
Mean	24.05744	18.73236	16.72993	15.51562	18.18149	21.43783
Median	4.300000	4.620000	5.941600	3.643000	4.790000	4.710000
Maximum	16.00000	18.36473	13.48577	12.01000	1172640	10.29650
Minimum	6.20000	4.014000	3.900000	3.746900	6.163000	4.100000
Std. Dev.	5.302811	4.562144	2.302678	1.036659	2.163903	2.742036
Skewness	0.608795	1.620364	1.083766	0.880801	1.289587	1.035277
Kurtosis	2.517312	4.883309	2.373760	2.394594	3.973720	2.512042
Jarque-Bera	2.787708	22.82991	8.271847	5.638357	12.35044	7.353609
Probability	0.248117	0.000011	0.015988	0.059655	0.002080	0.025304
Observation	183	183	183	183	183	183

Source: Author's computation using e-views, 2021

Table 5 presents the descriptive analysis of the properties of the variables included in the model. The descriptive statistics was carried out for the variables involved in our model. It shows that the mean value of WHTX, TAXA, TAXP, TAXM, TAXL and TAXH 24.05744, 18.73236. 16.72993, 15.51562, 18.18149, and 21.43783 respectively. The standard deviation of WHTX, TAXA, TAXP, TAXM, TAXL and TAXH from their respective long-term mean values every year point at 5.302811, 4.562144, 2.302678, 1.036659, 2.163903, and 2.74203.6. respectively. The probability value of Jarque-Bera statistics for all variables shows their distribution level at mean zero and constant variance. It indicated that tax enforcement and revenue generation were normally distributed. The variables are positively skewed.

Table 6: Output of Statonarity Test for Unit Root

Variable	ADF Level	ADF First Difference	Philips –Perron Level	Philip Perron First Difference
WHTX	-3.734385	-5.913238	-4.080133	-5.604378
TAXA	-5.205633	-5.117080	-5.205577	-5.117080
TAXP	-5.401524	-6.382351	-5.401524	-6.382351
TAXM	-4.048278	-6.982531	-4.016975	-6.982531
TAXL	-4.708267	-8.677968	-4.791522	-8.944514
TAXH	-5.150467	-6.696784	-4.096982	-6.626784
Critical Value:				
1%	-3.621023	-3.626784	-3.621023	-3.626784
5%	-2.943257	-2.945842	-2.943427	-2.945842
10%	-2.610263	-2.611531	-2.610263	-2.611531

Source: Eview Output for Stationarity of Data

Table 6 shows the unit root test for stationarity of data. The result suggests that withholding tax (WTHX), tax audit (TAXA), tax penalty (TAXP), tax amnesty (TAXM), tax litigation (TAXL) and tax holiday (TAXH) with ADF of -3.734385, -5.205633, -5.401524, -4.048278, -4.708267 and -5.150467 is less than -3.621023 for 1%, -2.9432257 for 5% and -2.610263 for 10% at level data 1(0) and for Philip Perron test withholding tax (WTHX), tax audit (TAXA), tax penalty (TAXP), tax amnesty (TAXM), tax litigation (TAXL) and tax holiday (TAXH)with -4.080133, -5.205577, -5.4010524, -4.016975, -4.791522 and -4.096982. The result reveals that the variables are stationary at I(0).

Analysis of Research Questions

Research Question One

What is the relationship between tax audit and withholding tax in Nigeria?

Table 7: Tax Audit and Withholding Tax

	Strongly Agree	Agree	Disagree	Strongly Disagree	Unsure	Total
Tax audit compels taxpayers to accurately report tax liability thereby improving the revenue generated from withholding tax	56 30.60%	78 42.62%	20 10.93%	17 9.29%	12 6.56%	183 100%
Tax payers file adequate tax returns because of fear of tax audit thereby increasing the revenue generated from withholding tax	48 26.23%	83 45.36%	24 13.11%	18 9.84%	10 5.46%	183 100%
Tax irregularities would be uncovered during tax audit thereby enhancing withholding tax	53 28.96%	87 47.54%	19 10.38%	15 8.20%	09 4.92%	183 100%
Tax authorities have uniform program that support successful	56	80	22	18	07	183

tax audit hence increasing the revenue generated from withholding tax	30.60%	43.72%	12.02%	9.84%	3.83%	100%
Regular tax audit influence tax compliance thereby improve the amount of revenue collected from withholding tax	52 28.42%	84 45.90%	20 10.93%	16 8.74%	11 6.01%	183 100%

Source: Field Survey, 2021

Table 7 shows the association between tax audit and withholding tax among taxpayers. The descriptive statistics disclosed that the fear of being punished, specifically when caught, which can also lead to closing up of the tax payers' properties were confirmed by the greater share of the respondents as restraints informing increase in the collection of withholding tax by the government. This recommends need for more tax penalties awareness to the tax payers by tax authorities to enhance the degree of withholding tax revenue generation in Nigeria.

Research Question Two
What is the relationship between tax amnesty and withholding tax in Nigeria?

Table 8: Tax Amnesty and Withholding Tax

	Strongly Agree	Agree	Disagree	Strongly Disagree	Unsure	Total
Tax forgiveness encourages tax payer's voluntary declaration of all their income and assets thereby improving withholding tax	58 31.69%	80 43.72%	18 9.84%	15 8.20%	12 6.55%	183 100%
Waiver of penalties and interest charges encourage tax payer to comply with tax obligation thereby improving the collection of withholding tax	54 29.51%	75 40.98%	22 12.02%	18 9.84%	14 7.65%	183 100%
Omission from prosecution for tax offence causes tax payer to pay their outstanding tax liabilities thereby increasing revenue through withholding tax	56 30.60%	77 42.08%	24 13.11%	16 8.74%	10 5.46%	183 100%
Many tax defaulters employed recently concluded tax amnesty to reconcile their tax default with tax authorities hence improving withholding tax collection	48 26.23%	83 45.36%	20 10.93%	17 9.29%	15 8.19%	183 100%
Expansion of tax net with the assistance of tax amnesty will increase compliance and tax revenue through withholding tax	51 27.89%	85 46.44%	21 11.47%	15 8.19%	11 6.01%	183 100%

Source: Field Survey, 2021

Table 8 revealed that association between tax amnesty and withholding tax in Nigeria. The descriptive statistics indicates that more than 50% of the respondents submitted that tax forgiveness encourages tax payer's voluntary declaration of all their income and assets thereby improving withholding tax revenue generation in Nigeria. Also the respondents argued that omission from prosecution for tax offence enables tax payers to pay their outstanding tax liabilities thereby increasing revenue through withholding tax.

Research Question Three

What is the relationship between tax penalties and withholding tax in Nigeria?

Table 9: Tax Penalty and Withholding Tax

	Strongly Agree	Agree	Disagree	Strongly Disagree	Unsure	Total
Tax payers know they may not escape payment of penalty once detected hence improving the collection of withholding tax.	62 33.88%	78 42.63%	20 10.93%	13 7.10%	10 5.46%	183 100%
The fear of being penalized will propel tax payers to file accurate and timely return of withholding tax	57 31.15%	75 40.98%	22 12.02%	17 9.29%	12 5.56%	183 100%
Tax penalties will bring lasting solution to noncompliance problem thereby enhancing withholding tax	61 33.33%	80 43.72%	18 9.84%	15 8.19%	09 4.92%	183 100%
Sealing up tax payer properties as a form of penalty increases revenue generation through withholding tax	63 34.42%	77 42.08%	21 11.48%	16 8.74%	08 4.37%	183 100%
Tax penalties and fines will promote tax compliance thereby improving revenue generation through withholding tax	58 31.69%	83 45.36%	20 10.93%	15 8.19%	07 3.83%	183 100%

Source: Field Survey, 2021

Table 9 indicates the use of tax penalties to achieve revenue generation through withholding tax. The descriptive statistics of more than 50% of the respondents established that tax forgiveness, prohibition from prosecution for tax violations, and abdication of punishments and interest charges have latency to improve degree of withholding tax revenue generation. The respondents also considered that tax amnesty has the potential to minimise tax evasion, increase declaration of assets and income against unsuitable tax assessment leading to expansion of tax net capable of enhancing the rate of tax compliance, consequently increasing withholding tax revenue generation. The descriptive finding is an indicator that tax amnesty has tendency to instill readiness to comply with tax requirements by the tax payers thereby improving revenue generation.

Research Question Four

What is the relationship between tax holidays and withholding tax in Nigeria?

Table 10: Tax Holiday and Withholding Tax

	Strongly Agree	Agree	Disagree	Strongly Disagree	Unsure	Total
Tax holiday encourages tax payer's voluntary declaration of all their income and assets thereby improving withholding tax collection	60 32.78%	80 43.72%	18 9.84%	15 8.20%	10 5.46%	183 100%
Tax holiday is intended to waive tax for a specified period of time thereby promoting revenue generation,	62 33.88%	78 42.63%	20 10.93%	13 7.10%	10 5.46%	183 100%
Tax holiday promotes investments in other sectors of the economy of any given country, hence promoting revenue in the long run.	63 34.42%	77 42.08%	21 11.48%	16 8.74%	08 4.37%	183 100%
Tax holiday ensures that tax payers provide tax returns regularly without irregularities thereby promoting compliance and revenue generation.	54 29.51%	75 40.98%	22 12.02%	18 9.84%	14 7.65%	183 100%
Tax holiday increases the revenue generated including withholding tax by using tax incentive mechanisms to reduce tax evasion by tax payers.	48 26.23%	83 45.36%	24 13.11%	18 9.84%	10 5.46%	183 100%

Source: Field Survey, 2021

Table 10 shows the relationship between tax holiday and withholding tax in Nigeria. More than 50% of the respondents were of the opinion that tax holiday ensures that tax payers provide tax returns regularly without irregularities thereby promoting compliance and revenue generation. Hence tax holiday promotes investments in other sectors of the economy of any given country, hence promoting revenue in the long run.

Research Question Five

What is the relationship between tax litigation and withholding tax in Nigeria?

Table 11: Tax Litigation and Withholding Tax

	Strongly Agree	Agree	Disagree	Strongly Disagree	Unsure	Total
The fear of being taken to the Tax Appeal Tribunal (TAT) or regular court of law will propel tax payers to file accurate and timely return of withholding tax.	58 31.69%	83 45.36%	20 10.93%	15 8.19%	07 3.83%	183 100%
Tax payers know they may not escape from tax litigation once detected by tax authorities hence improving the collection of withholding tax revenue.	56 30.60%	77 42.08%	24 13.11%	16 8.74%	10 5.46%	183 100%

Sealing up of the business premises of tax payer for tax evasion by courts of competent jurisdiction may force taxpayers to disclose complete tax reruns hence expanding revenue generation through withholding tax	48 26.23%	83 45.36%	20 10.93%	17 9.29%	15 8.19%	183 100%
Expansion of tax net with the assistance of tax litigation will increase compliance and tax revenue through withholding tax.	51 27.89%	85 46.44%	21 11.47%	15 8.19%	11 6.01%	183 100%
The effects of tax litigation encourages taxpayers to submit relevant tax returns to the government thereby promoting revenue generation	54 29.51%	75 40.98%	22 12.02%	18 9.84%	14 7.65%	183 100%

Source: Field Survey, 2021

Table 11 shows the relationship between tax litigation and withholding tax in South-South, Nigeria. The descriptive statistics illustrates that more than 50% of the respondents submitted that the fear of being taken to the Tax Appeal Tribunal (TAT) or regular court of law will propel tax payers to file accurate and timely return of withholding tax. Additionally, taxpayers are aware that they may not escape from tax litigation once detected by tax authorities hence improving the collection of withholding tax revenue. This is due to the fact that the cost and implications of the litigation is far more than the cost of tax payment.

Analysis of Research Hypotheses

Table 12: Multiple Regression Analysis
Dependent Variable:
Method: Least Squares
Date: 12/20/21 Time: 15:58
Sample(adjusted): 183
Included observations: 181 after adjusting endpoints

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.275444	2.256856	1.451330	0.1488
TAXA	0.285935	0.095662	2.989017	0.0413
TAXP	0.249495	0.106627	2.339885	0.0364
TAXM	0.216547	0.102573	2.111150	0.0431
TAXH	0.273341	0.123184	2.218965	0.0367
TAXL	0.220526	0.104976	2.100727	0.0406

R-squared	0.615732	Mean dependent var	12.99346
Adjusted R-squared	0.552853	S.D. dependent var	3.098167
S.E. of regression	2.888766	Akaike info criterion	4.997962

Sum squared resid	1226.711	Schwarz criterion	5.116803
Log likelihood	-376.3441	F-statistic	5.567008
Durbin-Watson stat	2.16401	Prob(F-statistic)	0.000100

Source: e-view output

Table 12 shows the multiple regression analysis for tax enforcement and revenue generation in Nigeria. The result suggests that tax audit (TAXA), tax penalty (TAXP), tax amnesty (TAXM), tax litigation (TAXL) and tax holiday (TAXH) with p-values of 0.0413, 0.0364, 0.0431, 0.0367 and 0.0406 is less than the critical value of 0.05. Hence, we deduce that there is a positive and significant relationship between tax audit (TAXA), tax penalty (TAXP), tax amnesty (TAXM), tax litigation (TAXL) and tax holiday (TAXH) with withholding tax (WTHT) in Nigeria. The R^2 (coefficient of determination) of 0.615732 and adjusted R^2 of 0.552853 shows that the variables combined determines about 62% and 55% of withholding tax generation in Nigeria. The F-statistics and its probability shows that the regression equation is well formulated explaining that the relationship between the variables combined are statistically significant (F-stat = 5.567008; F-pro. = 0.000100).

Hypothesis One

There is no significant relationship between tax audit and withholding tax in Nigeria.

Table 12 suggests that 0.0413 < 0.05, hence reject the null hypothesis and accept the alternative hypothesis that there is a positive and significant relationship between tax audit and withholding tax generation in Nigeria. This result is in tandem with the findings of Oladele et al (2021), Oladele et al (2019), Modugu and Anyaduba (2014) stated that tax audit promotes tax compliance which in turn increases the revenue generating capability of government.

Hypothesis Two

There is no significant relationship between tax amnesty and withholding tax in Nigeria.

Table 12 suggests that 0.0364 < 0.05, hence reject the null hypothesis and accept the alternative hypothesis that there is a positive and significant relationship between tax amnesty and withholding tax generation in Nigeria. This finding is in agreement with that of Anyaduba and Modugu (2013) but at variance with Soyinka, et al (2016) that employed similar survey research design to collect data. It is recognized further that tax penalty assists as a restrain to enhance tax compliance.

Hypothesis Three

There is no significant relationship between tax penalties and withholding tax in Nigeria.

Table 12 suggests that 0.0431 < 0.05, hence reject the null hypothesis and accept the alternative hypothesis that there is a positive and significant relationship between tax penalty and withholding tax generation in Nigeria.

Hypothesis Four

There is no significant relationship between tax holidays and withholding tax in Nigeria.

Table 12 suggests that 0.0367 < 0.05, hence reject the null hypothesis and accept the alternative hypothesis that there is a positive and significant relationship between tax holiday and withholding tax generation in Nigeria.

Hypothesis Five
There is no significant relationship between tax litigation and withholding tax in Nigeria.

Table 12 suggests that 0.0406 < 0.05, hence reject the null hypothesis and accept the alternative hypothesis that there is a positive and significant relationship between tax litigation and withholding tax generation in Nigeria.

SUMMARY, CONCLUSIONS AND RECOMMENDATION

This study empirically investigated the effects of tax enforcement and revenue generation in South-South, Nigeria. The research used cross sectional and correlational research designs with primary data obtained from a well-structured questionnaire as the main instrument for the collection of data. The questionnaire was tested using face validity and Cronbach alpha method was employed for the test of reliability. The population of the study consisted of nine hundred (900) employees of the Federal Inland Revenue Service in South- South, Nigeria and Taro Yamene formular was used for the determination of a sample size of two hundred and seventy seven (277) employees with only one hundred and eighty three (183) was used for data analysis. The questionnaire responses was analysed with univariate, bivariate and multivariate analysis. The multiple regression analysis revealed that there is a positive and significant relationship between tax audit and withholding tax revenue generation; a positive and significant relationship between tax penalty and withholding tax revenue generation; a positive and significant relationship between tax amnesty and withholding tax revenue generation; a positive and significant relationship between tax litigation and withholding tax revenue generation and a positive and significant relationship between tax holiday and withholding tax revenue generation. Hence, the study concluded that the application of tax enforcement strategies such as tax audit, tax penalty, tax amnesty, tax litigation and tax holiday would promote an expansion in the collection of withholding tax which would increase the revenue generation capacity of the government. Therefore, the study made the following recommendations:

1. It is important to conduct regular tax audit especially on major tax payers and high net worth individuals in the society that mostly engage in tax evasion. Hence constant tax audit will contribution to detect false, incorrect and or underreporting of taxable incomes.

2. Tax penalty should be firm enough to serve as deterrent to would-be tax defaulters without fear or favour as applied in developed economies.

3. The government of Nigeria should re-address its tax enforcement strategies so that tax audit, penalties, amnesty, litigation and holiday will be encouraged so as to improve revenue generation.

4. Tax amnesty should not be abandoned by the government as it may create a creditable opportunity for enlarged tax net.

5. The government should establish special courts or improve on the litigation period in relation to tax issues between tax payers and tax authorities.

6. The government should investment more funds on tax education to further inform people about the need to pay tax and the consequences of tax evasion to the society.

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