AN EVALUATION OF THE PERFORMANCE OF FEDERAL INLAND REVENUE SERVICE (FIRS) ON REVENUE GENERATION IN THE NORTH WEST GEO-POLITICAL ZONE OF NIGERIA

BY

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NIGERIA

FEBRUARY, 2016

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PhD/ADMIN/10571/2007-2008

A THESIS SUBMITTED TO THE SCHOOL OF POSTGRADUATE STUDIES, AHMADU BELLO UNIVERSITY, ZARIA

IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF A DOCTOR OF PHILOSOPHY DEGREE IN PUBLIC ADMINISTRATION

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FEBRUARY, 2016

DECLARATION

I declare that the work in this Thesis entitled "An Evaluation of the Performance of Federal Inland Revenue Service (FIRS) on Revenue Generation in the North West Geo-Political Zone of Nigeria." has been carried out by me in the Department of Public Administration. The information derived from the literature has been duly acknowledged in the text and a list of references provided. No part of this thesis was previously presented for another degree or diploma at this or any other institution.

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Name of Student	Signature	Date

CERTIFICATION

This thesis entitled "AN EVALUATION OF THE PERFORMANCE OF FEDERAL INLAND REVENUE SERVICE (FIRS) ON REVENUE GENERATION IN THE NORTH WEST GEO-POLITICAL ZONE OF NIGERIA" by Rahila Kachollom BARNABAS (Ph.D/Admin/10571/2007-2008), meets the regulations governing the award of the degree of Doctor of Philosophy (Ph.D) in Public Administration, of the Ahmadu Bello University, and is approved for its contribution to knowledge and literary presentation.

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DEDICATION

This work is dedicated to God Almighty for keeping me alive and to my beloved husband Prof. Williams Barnabas Qurix and my lovely children James Abigail and John, for always being there for me. I appreciate you all for your love, care, concern and prayers. You have been a great source of inspiration and encouragement to me.

ACKNOWLEDGEMENTS

I give thanks to my Almighty God for granting me His grace all through this study, and for His unending love, protection and divine favour throughout the period of this study in Ahmadu Bello University Zaria.

I wish to express my profound gratitude to my diligent supervisors Drs J.D. Ndan, Hamza .A. Yusuf and S.B. Abdulkarim, who were never weary or tired of me throughout the supervision of this thesis, despite their tight schedules. They made out time severally and worked tirelessly together as a team and to supervise this thesis. They were all very helpful for the achievement of this thesis, and I remain grateful for your scholarly advice and mentorship. Thank you for your constructive criticisms, comments, corrections, suggestions, and encouragement. My appreciation also goes to my examiners, lecturers and a number of other people who contributed immensely to the progress of this work Drs M. Idris, B. Jumare, K. Hassan, S. M. Ngu, A. Kabir, U. Abubakar, Profs A.A. Anyebe and A. Odoh. They made scholarly contributions and added value to this research work, with humility and a sense of obligation, I say a big thank you. I must also express my gratitude to Doctors D.D. Dalhatu, Dr A. Faruk, A. Silas, S. Lawal in the Department of Public Administration, for sparing their time to guide and encourage me in the course of this study.

I also express my profound gratitude to my loving husband Prof. W.B. Qurix, I cannot thank you enough, you have been my pillar of support and encouragement. To my children James, Abigail, John, Hannatu, and Laraba thank you for your prayers and patience. I also appreciate my dear brother Musa S. Gatiye with his family for their prayers, encouragement and moral support and my parents Mr Samuel Lamba Gatiye and Mrs Maryamu Lyop Lamba Gatiye of blessed memory also Mr and Mrs Sunday Pam Dahoro for their labour in laying the foundation upon which all my academic pursuit is built. I say a very big thank you.

To all my classmates, of set 2007/2008 Dr Sale Lawal and Dr Ibrahim Mudi, Hon. Lawal M. Batsari, Sadeeq Launi, Barrister Lawal Mani, Abdullahi Yahaya (late), Lawal Inde, Abdullahi M. Ibrahim, Anna Wali and Rabiu Morgan, I salute your courage for being part of this rigorous academic training process, it was not easy at all but we thank God for this privilege.

I cannot forget the very helpful administrative staff of the Department of Public Administration for your assistance, advice and encouragement in the course of this study, you are great and may God bless you. Time and space constraints will not allow me to list all your names but God knows you all and will surely bless you abundantly for your labour of love towards me and the success of this study.

This acknowledgement will be incomplete without appreciating the staff and management of FIRS Abuja and the entire North West Zone for all the cooperation and assistance they rendered to me while using their organization for this research. I thank you all. My many thanks go to my numerous relations, friends, colleagues and neighbors for their prayers and encouragement. Finally, I am highly obliged to convey my heartfelt gratitude to the Department of Public Administration and the University for giving me this golden opportunity to study.

ABSTRACT

Tax is a major and indispensable source of government revenue that sustains nations across the world. It is a compulsory and non refundable payment to the government by citizens and residents. Tax revenue from the non-oil sector in Nigeria, has been relatively low over the years and insufficient for any meaningful development thus the need for an efficient tax system to adequately generate tax revenue for the government. The need to evaluate the performance of the Federal Inland Revenue Service (FIRS) cannot be overemphasized in view of the current challenges of dwindling oil revenue, infrastructural deficit and other socio-economic challenges prevalent in the country. It is in this vein that the research was undertaken to examine the effect of –quality of FIRS staff, strategies used by FIRS, the income level of tax payers and the environmental factors, on the performance of FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria from 2008-2013. Primary and secondary data sources were used for the study. The primary data was obtained through administration of 348 questionnaires and interviews conducted with thirteen management staff and 22 focused group members while the secondary data was obtained from FIRS Publications, electronic facilities and other related materials. These were analyzed using tables, simple percentages, bar charts. Pearson's Product Moment Correlation Coefficient (PPMCC) test was applied in testing hypotheses level of significance between each of the variables; quality of FIRS staff, tax strategies, impact of environmental challenges, income level of tax payers and the performance of FIRS in tax revenue generation the North West Geo-Political Zone of Nigeria. The PPMCC result revealed positive correlations coefficient of r = 0.799, r = 0 827, and r =854 respectively. The Coefficient of Determination was used to further explain the strength of the relationships in the variables of the research hypotheses and the results affirmed a strong positive correlation which rejected the null hypotheses and accepted the alternate hypotheses of the study.

The findings of the study showed a relatively poor performance by FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria due to insufficient staff, tax strategies, environmental challenges and low income levels of the tax payers. There is also lack of efficient tax coverage by FIRS and a large informal sector not captured in the tax net of FIRS, tax evasion and tax avoidance. Poverty, poor tax records, poor tax culture, and low compliance level of tax payers, were also identified as hindrances for an enhanced tax revenue yield alongside deficiencies in government's transparency and accountability, infrastructural deficit and low socio-economic activities in the North West Geo-Political Zone of Nigeria. The study recommended that all issues of FIRS staff inadequacies, remuneration, training and welfare be adequately addressed in order to enhance its efficiency and performance in tax revenue generation in the zone. Infrastructural and agricultural development and complete automation of FIRS tax system and its tax administration machineries by the government will greatly improve the quality of the tax records and ensure an efficient and corrupt–free tax administration. There is also the need to enforce tax revenue accountability and transparency of government officials in the management of tax revenue, tax education, expansion of tax revenue base, and good governance, will ginger people's interest towards increased economic activities and voluntary tax compliance. These will greatly improve the performance of FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria and Nigeria at large.

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LIST OF ABBREVIATIONS

FIRS: Federal Inland Revenue Service

NBS: National Bureau of Statistics

NNPC: Nigeria National Petroleum Cooperation

GDP: Gross Domestic Product

CITN: Chattered Institute of Taxation of Nigeria

LSIR: Lagos State Internal Revenue Service

1CAN: Institute of Chartered Accountants of Nigeria

IT: Information Technology

PIT: Personal Income Tax

CBN: Central Bank of Nigeria

CIT: Company Income Tax

ET: Education Tax

JTB: Joint Tax Board

VAT: Value Added Tax

PAYE: Pay As You Earn

FBS: Federal Bureau for Statistics

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The alarming increase in the cost of governance, dwindling resources from oil revenue with its consequent constraints and challenges, insufficient revenue from traditional tax (non-oil tax revenue) tax in Nigeria have left various governments with the task of formulating strategies to improve their revenue base, in order to meet the expanding social needs of the citizenry. The country's tax system is lopsided, and dominated by oil revenue, (a monolithic oil revenue based economy) with its numerous challenges of oil theft, insecurity, and many other dimensions to these problems such as bunkering and oil-pipe vandalism, while the virtually neglected, traditional tax revenue continues to trail poorly behind oil earnings and is not sufficient for any meaningful development. The demand for Nigeria's crude oil is also decreasing due to less patronage by its major buyer United States of America (USA), more discoveries of crude oil in some African countries and the current fall in the price of oil globally has posed a lot of concern. There is also the growing trend in tax reforms worldwide and the need for Nigeria to keep in pace with its counterparts. In view of these, the issue of revenue generation in the non-oil zones in Nigeria needs to be made a priority with more effort being geared towards the non-oil sector of the economy. In this regard, the mobilization of domestic resources through taxation to obtain revenue is paramount to unlocking the financial resources required by the government for development. The Nigerian tax system is characterized by unnecessarily distortionary and largely inequitable taxation laws that have limited application in the informal sector that dominates the economy. Taxation is a dynamic subject which grows with the constant change in the economic environment in which it operates, hence the need to review the regulating

instruments periodically in order to enhance its efficiency. It is against this background that this study assessed the performance of Federal Inland Revenue Service (FIRS) after ten years of its creation, in order to know the extent to which it has achieved the objective of efficient tax revenue generation in the North West Geo-Political Zone and what factors have facilitated or inhibited such performance.

Efficient administration of taxes holds the key to providing a sustainable source of funds for the Nigerian government. It influences every financial and economic decision and plays a crucial role in policy making. An effective tax system and revenue collection administration is central to providing governments with fiscal space to pursue their socio-economic development agenda. The development of any nation also depends largely on the amount of revenue generated by it and utilized on public infrastructure for the benefits of the members of that society. Revenue generation is an important objective of taxation and indeed the nucleus of every government activity. It is the main path to modern development and it entails the different processes of income creation by the government. Adesoji (2013) defines revenue as the fund required by the government to finance its activities and that these funds are generated from different sources such as taxes, fines, fees, borrowing etc. Tax is a major and indispensable source of government revenue that sustains nations all over the world. It is a compulsory and non refundable payment to government by its citizens and an instrument of socio-economic policy determination, therefore the need for an efficient tax system cannot be overemphasized. The primary objective of a modern tax system is generation of revenue to help the government finance its ever-increasing public sector expenditure while the efficiency is measured on the basis of the revenue it generates within a period as a ratio of the cost. Cost relates to the total costs expended to achieve the revenue figure. This is the cost of government's revenue collection machinery as a percentage of total revenue. A well-

structured tax system is the most effective means of mobilizing a nation's internal resources and to creating an environment conducive to the promotion of economic growth and development. Rabiu (1991) affirmed this as he indicated that a nation's tax system is often a reflection of its communal values and the values of those in power.

Tax revenue, according to Aguolu (2004) constitutes a major source of government revenue and many governments all over the world have through taxation ensured that resources are mobilized and channeled towards socio– economic growth and development. It is however, not every national government that has been able to effectively exploit this great opportunity of tax revenue generation. Omoigui-Okauru (2011) said that most African countries collect little or nothing from taxes because of the difficulty in tax collection from the citizens and that the impact of taxes has not been significant in developing countries as most of them are fueled by commodity export earnings. In Nigeria taxes constitute key sources of revenue to the Federation Account, it contributes about 6.I0% to GDP in Nigeria and an average of about 41.5% of the total revenue generated by the Federal Government from 2004-2009 CBN Report (2009).Most of these taxes are from crude oil revenue and the crude oil sector is the biggest target for economic crime perpetrators in Nigeria, which results to billions of naira being lost every day. Fakile (2009) also stated in this regard, that traditional tax revenue in Nigeria has never assumed a strong role in the country's management of fiscal policy. Alternative resources and potentials aside oil need to be developed and exploited to enhance revenue generation.

The North West Geo-Political Zone of Nigeria is essentially a non-oil zone, richly endowed with great potentials of natural and human resources and has been a beehive and nerve center of commercial activities in the northern part of Nigeria. The North West Geo-Political Zone consist of seven states, Kaduna, Katsina, Kano, Jigawa, Kebbi, Sokoto,

Zamfara, and it is one of the largest and most populated of the six geopolitical zones in Nigeria with a land area of 216,065 square kilometers representing about 23.75% of Nigeria total land area, also a population of about 35,786,944 representing about 26.56% that of Nigeria (NBS 2008). Agriculture is the dominant preoccupation of the people in this zone as the region is blessed with fertile soil, a climate that is conducive for agriculture and other commercial ventures. The region is endowed with great tax potentials with an expected high tax revenue yield but has not lived up to these expectations as revealed by FIRS tax records in Nigeria.

FBS (2011) indicated that VAT a major source of tax revenue in Nigeria, yielded N58 billion in Nigeria representing 12.7% of the total tax revenue of 455 billion before the establishment of FIRS in 2001, this figure rose to N481 billion representing 21.9% of total tax in 2010 after the establishment of FIRS. This increase is neither sufficient nor commensurate with the tax potentials in Nigeria and in view of the constant need for the government to provide social amenities, embark on developmental projects that are required to improve the living standard of the teaming population of its citizens as well as meet its ever increasing cost of governance. The recent global collapse in the price of crude oil has further warranted the urgent need to explore other viable sources of revenue in Nigeria and to diversify the economy. It has also necessitated intensified revenue generation efforts by the government from other sources aside crude oil in Nigeria, there is thus a great need for measures to be taken to boost the tax revenue generation yield for sustenance, for economic growth and development.

1.2 Statement of the Research Problem

The central theme of the Nigerian tax reforms according to FIRS Establishment Act of 2007 is mainly to grow the percentage of the non-oil taxes in relation to the oil taxes. The North West Zone Geo-Political Zone is a non-oil zone and the abode of the administrative headquarters of the defunct northern region during the colonial era, endowed with vast potentials of both human and natural resources, the first inland petroleum refinery since 1981, numerous Industries, textiles mills (now dormant), educational and military institutions with Peugeot Automobile Industry among other industries. This zone should have more advantage over others in the country in terms of infrastructure and socio-economic activities that will ginger an enhanced tax revenue generation especially in the non-oil sector for Nigeria. This however is not so, despite the huge potentials that exist in the North, FIRS records (2011) reveal the tax revenue generation of the North West Geo-Political Zone as #4.9888. This has been adjudged to be generally low in the last decade even though set targets are sometimes achieved or even exceeded. The zone was a major contributor to national revenue but suddenly sliding to being one of the poorest in revenue generation. These present some challenge and concern that necessitates a need to examine the factors responsible for this set back in order to find a lasting solution. The geometric increase in Nigeria's population and the cost of governance has further necessitated the need to improve government revenue, thus the need to review and improve the revenue generation process periodically. FIRS Annual Performance Reports *(*2011) also reveals that Lagos state is which but a fraction of the Western Zone has an outstanding performance in tax revenue generation, as both its target and achievements supersede that of the entire North West Geo-Political Zone of Nigeria. The infrastructural and educational developments coupled with their numerous indices have enhanced the taxable capacity and tax jurisdiction of Lagos state.

Tax revenue collected from the non-oil sector over the two decades in Nigeria has been adjudged in several fora to be relatively low and below expectation for any remarkable development, Okauru (2009), posited that the tax system is dominated by crude oil revenue. She said that oil revenue has accounted for at least 70% of the total tax revenue generated in Nigeria over the past two decades with a virtual disappearance of non oil tax revenue and other revenue challenges in Nigeria. There have been persistent outcries by the government and various stakeholders in Nigeria over the poor financial base and the need to address it. CBN (2011) report reveals that non-oil revenue made up an average of only about 24.1% of the total federally collected revenue from 2005 to 2011. The situation is becoming even more compounded by the obvious inconsistencies surrounding crude oil production and oil revenue in Nigeria. In the last decade, several reforms have been made in the finance sector by the Central Bank of Nigeria and FIRS in this direction but these are yet to achieve significant results. The challenges have persisted and have placed most of Nigerian governments in a situation where they cannot even cope with their civic responsibilities to their citizens. There is thus a compelling need to put an end to this unwholesome circumstance through research on revenue sources and revenue generation systems and process in Nigeria, especially in the non-oil zones.

Government requires sufficient revenue in view of its enormous expenditure; it spends huge amounts of moneys on governance and in the provision of socio-economic goods and services for its citizens, thus the need for more revenue and revenue generation effort to meet its mounting expenditure. Finance according to Abubakar (2000) lies at the heart of the major activities of government, therefore the need for more revenue and improved revenue generation efforts by the government cannot be overemphasized. The process of Revenue generation involves efficient tax machinery, and in this vein a leak proof

tax revenue generation strategy, the fundamental pattern of a tax system through which the aims and objectives of the organization are achieved together with environmental interaction. It is in this vein that this study set out to evaluate the performance of FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria, to identify its challenges in tax revenue generation and make useful suggestions and recommendation.

1.3 Research Questions

This study thus raised the following research questions and intends to find suitable answers to them.

i. Does the quality of FIRS staff have a significant impact on the amount of tax revenue generated by FIRS in the North West Geo-Political Zone?
ii. Are the operational strategies of FIRS adequate enough to enhance its revenue generation in the North West Geo-Political Zone of Nigeria.
iii. To what extent have the operational strategies used by FIRS in tax administration, enhanced its revenue generation in the North West Geo-Political Zone?
iv. What are the environmental factors hindering FIRS performance in revenue generation in the North West Geo-Political Zone?
v. Does the income level of tax payers in the North West Geo-Political Zone, have a significant impact on the amount of tax revenue generated by FIRS?

1.4 Objectives of the Study

The main objective of the study is to evaluate the performance of FIRS in tax revenue generation and the extent to which this tax collection organ of the Federal Government has been able to achieve its set objectives in the North West Geo-Political Zone of Nigeria from 2008 to 2013.

The research will further examine these other objectives.

i. To find out if there is a significant relationship between the quality of FIRS staff and its tax revenue generation in the North West Geo-Political Zone of Nigeria.
ii. To find out if the operational strategies used by FIRS, are adequate enough to enhance its revenue generation in the North West Geo-Political Zone of Nigeria.
iii. To examine the extent to which FIRS tax administration strategy has enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.
iv. To identify the major environmental challenges confronting FIRS' performance in the North West Geo-Political Zone of Nigeria and to suggest ways of improving its efficiency.
v. To ascertain if there is a significant relationship between the income level of tax payers in the North West Geo-Political Zone of Nigeria and the amount of tax revenue generated by FIRS in the zone.

1.5 Statement of Research Hypotheses

To conduct the study, the following hypotheses will be used to assess the efficiency of FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria.

H1. That there is no significant relationship between the quality of FIRS staff and the amount of revenue it generates in the North West Geo-Political Zone of Nigeria.

H2. That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

H3. That the environmental challenges in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.

H4. That the income level of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

1.6 Significance of the Study

Taxation is very crucial aspect of governance in Nigeria today as always because of its important role in revenue generation for the provision of socio-economic services and thereby improving the standard of living of the citizens, particularly against the current realities of increase in poverty, unemployment, insecurity, illiteracy, insufficiency in socio-economic facilities, global crash in the price of crude oil and several other inherent challenges prevalent in Nigeria and particularly in this Zone.

This research assessed the performance of FIRS in tax revenue generation and to identify the major challenges confronting its efforts in tax revenue generation, in the North West Geo-Political Zone of Nigeria. Studies on FIRS operation are not entirely new as various researches have been undertaken by scholar on FIRS. Suleiman (2008) conducted a study on FIRS with a focus on tax administration and problems of value added tax (VAT), Mhaudi also undertook a study on the tax administration in Nigeria using FIRS as a case study. These studies were rather broad and did not take into cognizance the aspect of revenue generation. The main focus of their studies was how the administrative lapses and insufficient facilities affect tax administration. Other studies include those of Ofoeku (2010) on tax incentives in Nigeria using FIRS as a case study, Nayeju (2010) on the problems of tax collection in Nigeria also using FIRS as a case study. All of these studies were centred on tax administration and administration policy in general. There is however no research on tax revenue generation of FIRS with a focus on any geo-political zone in Nigeria. From all the available records and researches so far conducted, there was no research carried out on the performance of FIRS in tax revenue generation in the North West Zone of Nigeria. This

research will therefore be very significant as it will help in bridging the gap of knowledge created by this of dearth of economic literature on comprehensive analysis of tax revenue generation, tax policies, tax administration, and tax law in the Nigerian economy that leaves a gap between what is perceived by the citizens as tax revenue yield and the reality. The study is also unique, timely and important as it will adequately fill up the gap created by the deficiency of research materials devoted to tax administration and tax revenue generation in the North West Geo-Political Zone and indeed Northern Nigeria. Research studies that have been conducted so far on this area were mostly on the impact of tax revenue generation generally, but not specifically from the North West Geo-Political Zone or on FIRS in this Zone.

Okafor, (2012) studied the impact of Nigeria's tax revenue generation on its economic development, a rather broad scope and without any time limit. The study did not take into cognizance how the tax revenue is collected, the tax collection machinery or the agent. Most of the studies undertaken on revenue generation have directed their attention to a large extent on impact of tax revenue generation on several indices without actually examining the structure of the machinery that generates the revenue and how much revenue it generates. This study intends to examine the relationship between an efficient tax administration system and tax revenue generation in order to check the lapses of other similar studies and also close the gaps therein. It will examine the tax administrative procedures and manpower resources that tend to undermine the performance of FIRS in tax revenue generation.

The study will be useful to policy maker at the different tiers of government, FIRS, and other stakeholders in public finance and public financial management as it will help them in assessing the taxable capacity and the tax efforts of FIRS in revenue generation periodically. The research will contribute to the general bank of knowledge and also serve as

a reference material to other researchers, academicians and students for further studies in this field.

1.7 Scope and Limitations of the Study

The contextual scope of the study was limited to performance based on the amount of tax revenue generated by FIRS in the North West Geo-Political Zone of Nigeria from 2008-2013. This zone was used for the study because it is a predominantly non-oil zone, the largest geo-political zone in Nigeria based on the number of states (7), human population and total land area also because of its comparatively improved literacy and development level over some of the zones in Northern Nigeria. This zone was chosen because of these inherent potentials for revenue generation. The period chosen for the study (2008-2013) is significant because it coincides with when the FIRS Establishment Act 2007 was signed into law and the period is characterized by general improvement on tax awareness in Nigeria coupled with the implementation of numerous tax reforms recommendations. The availability of some FIRS records and relevant information within the period under study is also a defining characteristic with some obvious reasons of improved funding associated with the autonomy of the principal tax organ of the government FIRS. The time frame is also marked with a substantial growth in Nigeria's economy as stated by Adeoti (2013), when its real GDP growth rate rose from 5.3% in 2006 to 7.43% in 2011 and to 6.60% in 2012 and 6.30% in 2013. CIA (2013) stated that this was, driven by growth in agriculture, telecommunications and services.

The study is delimited only to the issues enumerated in the study objectives, research questions and hypotheses. The study is thus restricted to the evaluation of the performance of tax administration process of FIRS in the North West Geo-Political Zone of Nigeria between the periods 2008 to 2013.The focus of the research work is to evaluate the strategies used by

FIRS in administering taxes and its tax revenue generation capacity in the North West Geo-Political Zone of Nigeria. The study will examine the operational techniques, administrative structure and functional efficiency and challenges of FIRS as it relates to the overall output of FIRS. The study will cover three out of the seven states in the North West Geo-Political Zone - Kano, Kaduna, and Zamfara states, representing the best, average and least State as regards the level of revenue generation by FIRS in the North West Geo-Political Zone.

The major shortcoming encountered while undertaking this study was the 'confidential syndrome' and the uncooperative attitude of the respondents to release records and vital information on FIRS staff and its revenue generation. The resultant effect of this attitude compelled the researcher to seek access to alternative sources from headquarter in Abuja with formal permission. Other limitations of the study include, absence of prior research studies on the specific area of study and in the North West Geo-Political Zone of Nigeria in particular , financial and time constraints also the technical competence of some respondents. The researcher was however, able to overcome most of these limitations through persistence, and collected adequate data necessary for the research work despite the constraints**.**

1.8 Operational Definition of Concepts

The following operational definitions will be adopted for the purpose of this study as applied in this research work.

- Evaluation as used in this study refers to a careful examination and analysis or consideration of a given process, policy, program or activity used by FIRS in its administration process. The concept however was used as synonym to "assessment". Evaluation is the systematic assessment of the worth or merit of the set objectives for

the study and it emphasizes the information-processing and feedback functions of a system.

- Performance refers to the efficiency and effectiveness of FIRS in tax revenue generation which involves the recurring activities and their impact towards establish organizational goals, monitor progress toward the goals, and make necessary adjustments to achieve those goals more effectively and efficiently. It has to do with the accomplishment of a given task measured against preset known standards of accuracy, completeness, cost and seed. It also entails how policy and practice may have been influenced by the process through the use of indicators of impact in form of input, output alongside prevalent environmental factors. This is achieved through efficient tax administration strategies, good governance a favourable environment. The performance is measured against prescribed indicators of organizational effectiveness, efficiency as prescribed in the research hypotheses. Performance is deemed to be the fulfillment of an obligation, in a manner that releases the performer (FIRS) from all liabilities under the contract.
- Tax Revenue Generation entails the processes used by FIRS in sourcing for funds or revenue for government expenditure. Revenue is therefore the total amount of funds generated by FIRS annually in the North West Geo-Political Zone of Nigeria.
- Income level refers to the adequacy of the remuneration earned by tax payers, whether in the public or private sector of the economy, and its impact on the socio-economic activities and the tax revenue generation of FIRS in the North West Geo-Political Zone of Nigeria. This is in accordance with the socio-economic indices and as submitted by NBS 2008 for the zone.

- Quality of staff here refers to the staff capacity, professional skills possessed by FIRS staff through regular in-service training on taxation and tax administration and IT. It also portrays the efforts they put in carrying out their responsibilities in the organization (FIRS) to ensure that set objectives ara achieved. Adequate remunerations and motivation through welfare packs from FIRS are required to enhance performance towards improved tax revenue generation in the North West Geo-Political Zone of Nigeria. An organization with an adequate staff strength staff strength that is committed and works effectively to achieve organizational goals and objectives is said to have a quality staff. The attainment of an efficient output is a reflection of high quality staff.
- Tax Strategy in the study refers to a specific plan, structures, operational process and tax payment machinery put in place by FIRS to enhance its performance and to check tax avoidance and tax evasion for the improvement of tax revenue generation in the North West Geo-Political Zone of Nigeria. This begins with the assessment to registration and the tax education, tax compliance and the payment process using modern techniques.
- Environmental factors here refer to the social, cultural, economic, traditional, political, security and other related environmental factors that surround and affect the administration process of FIRS in the North West Geo-Political Zone. These also include structural and institutional problems in the form of corrupt practices by tax officials, false tax declaration by tax payers and other related vices. It also includes traditions, infrastructural development, literacy level, poverty level, political system, perception, commitment, value system and other similar factors.

1.9 Organization of the Study

The research is divided into six chapters. Chapter one introduces the entire study, it contains the background of the study, statement of the research problem, objectives of the study, research questions, statement of the research hypotheses, significance of the study, scope and limitations of the study and the operational definition of key concepts. Chapter two is made up of the review of related literature with a main focus on the concept of tax, its objectives, importance and review of related empirical studies on tax revenue generation in Nigeria. This chapter also contains the theoretical framework for the study and its relevance to the study. The third chapter provides the research methodology, research design, sources of data, study population, sample size and sampling technique, method and instruments of data collection and the analysis.

The fourth chapter presents the historical background of FIRS, its vision and mission statements, taxes administered by FIRS and its organizational structure. This chapter also discussed some tax trends, tax reforms, the numerous tax laws enacted in Nigeria and the establishment act of FIRS. The fifth chapter presents the data obtained from the field based on the stated research hypotheses and the presented data using tables and simple percentages and graphs. The inferential statistical tool of Pearson's Product Moment Correlation Coefficient (PPMCC) was used in testing the level of significance between the variables. The Coefficient of Determination was also applied to further explain the strength of the relationships for each of the three variables and tax revenue generation the North West Geo-Political Zone of Nigeria. The chapter also gave the various interpretations and how these were used in testing the research hypotheses. Chapter six is the last chapter that concludes the study. It contains the summary of research findings, conclusion and recommendations.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Introduction

This chapter reviewed relevant literature and various research works done in the field of tax administration and the numerous challenges confronting the tax system in Nigeria in general, with a focus on the tax organ of government FIRS. The concept of taxation was also discussed and general overview on trends in tax revenue generation in Nigeria. The different taxes administered by FIRS, problems encountered by FIRS in its tax administration process and recent development in this field in Nigeria were also addressed. The system theory was adopted for the theoretical framework of the study and its application to this study was also discussed.

2.2 The Concept of Tax

Tax and taxation are concepts that are often interchangeably used. Taxation simply means the process of administering taxes. Tax is a complex concept which has different perceptions based on the disposition of the scholar. The numerous perceptions of the concept of tax have however helped a great deal in clearing the web surrounding the concept.

Dalton (1973) in his work "Principles of Public Finance" defined tax as a compulsory contribution imposed by a public authority irrespective of the exact amount of service rendered to the tax payers on return and not imposed as a penalty for any legal offence.

The International Encyclopedia of Social Sciences (1978), defined taxation as a general concept for devices used by government to extract money or valuable articles from members of the community or organizations, (companies by the use of law). In other words it is a levy charged by government, state or local government, on income, property, commodity and services.

Adesola (1986) said taxation is a burden which every citizen must bear to sustain his government. He sees tax as a necessary burden which every citizen must bear to ensure the smooth running of its government.

Taxation according to Akanle (1991) is a compulsory levy imposed on a subject or upon his property by the government having authority over him or the property. The main thrust of his definition is on the aspect of compulsion as must be imposed by a higher authority, which is a basic requirement for an effective taxation process.

Buhari (1991) says tax is a compulsory contribution from individuals and/or business organizations for the purpose of financing government expenditure. This definition clearly express the civic responsibility of all citizens and entities in facilitating the main purpose of taxation.

Aguolu (2004) defined tax as a means of making the citizens contribute to the cost of providing collective needs by the government. His view of taxation explains the government ensures that the citizens perform their civic role in governance.

Ndan (2007) defined tax as a system of raising money to finance government projects and programs. This buttresses the type of levy as money and the function of tax as a means for generating all the revenue required for efficient governance.

Mashi (2012) also elaborately defined tax as a monetary charge imposed by the government on persons, entities transactions or properties to yield revenue. This also explains the role of government, the type of levy and who should pay.

Inherent in all the definitions are two important elements. The first is that, the levy must be compulsory not voluntary or be subject to the receipt of, or conferment of any benefit on the payer. Secondly it is an imposition by the government. The need to finance and sustain the government and its machinery in the discharge of its responsibilities has been the traditional

connotation of taxation. Tax payment is thus a civic responsibility exercised by the citizens of a country. It can therefore be deduced that taxation is basically the process of levying and collection of compulsory contributions from persons or body of persons to offset costs incurred by the authority in the common interest of all by a public authority with proper jurisdiction.

Taxation can also be defined in this context to mean the process of charging or levying and collecting tax by a tax authority or legal public authority, compulsory contributions from chargeable persons or organization to defray government expenditure. The functions of tax go beyond the traditional one of generating income for the government to that of being an important tool for fiscal policy. It is extensively used in all spheres of government for distribution of income and stabilization of the economy. Tax according to Pam (2008) can be classified into direct and indirect; it can be imposed on individual basis, on entitled, on assets and on transactional basis.

Direct Taxes: These are taxes levied on the income of individuals and firms, and on their property. Anyanwuocha (2001) indicated that such incomes include wages salaries profits, rents and interest. The burden (incidence) of direct tax falls directly on the tax payers. Examples include; Personal Income Tax (PIT), Company Income Tax (CIT), Petroleum Profit Tax (PPT), Poll Tax (PT), Capital Tax (CT) and Capital Gains Tax (CGT).

Indirect Taxes: These, as stated by Nandom (2008) are taxes levied on goods and services, and the incidence of taxation on such commodities falls directly on the final consumers. The producers or sellers bear the initial burden of tax before shifting them to the final consumers. Indirect taxes according to him can be avoided by not purchasing the commodities taxed, however, the consumer who purchases the commodity does not usually know the amount he

is paying as tax. Examples of indirect taxes include; Custom Duties, Excise Duties, Sales Tax, Purchase Tax, Value Added Tax (VAT) and Stamp Duties.

2.2.1 Objectives of Taxation

Tax is a permanent instrument for collecting revenues. It is a major source of revenue in the developed world and has been an important source of revenue in the developing world as well. It has been an instrument of social and economic policy for the government. Ahmad (2005) pointed out that the main objectives of tax systems are multidimensional in nature and include revenue generation, resource allocation and fiscal tool for stimulating the economic growth, development and social functions like redressing the rural urban population drift. He said taxes and tax systems are indeed fundamental components of any attempt to build nations as is the case with developing nations. Datong (2005) listed these objectives are as follows;

- Raise more Revenue: The fundamental objective of taxation is to finance government expenditure. The government requires huge finances to carry out various development and welfare activities in the country. The government collects funds by imposing taxes, thus raising more and more revenues has been an important objective of tax.
- Wealth Distribution: taxes are used to redistribute wealth thereby prevent the concentration of Wealth in a few hands with a view to forestall any social upheaval that may result from this. Progressive tax is imposed on persons according to their income level, high earners are imposed on high tax. This prevents wealth being concentrated in a few hands of the rich. So, narrowing the gap between rich and poor is another objective of tax.

- Redistribute Wealth for Common Good: Tax collected by the government is expended for carrying out various welfare activities. In this way, the wealth of the rich is redistributed to the whole community.
- Boost up the Economy: Taxes serve as instruments for promoting economic growth, stability and efficiency. The government controls or expands the economic activities of the country by providing various concessions, rebates and other facilities. The effective tax system can boost up the economy through these tax processes. Similarly, taxes can be used to correct externalities and other forms of market failure (such as monopoly). Import taxes may control imports and therefore help the country's international balance of payments and protect indigenous industries from overseas competition.
- Reduce Unemployment: The government can reduce the unemployment problem in the country by promoting various employment generating activities. Industries can be established in remote parts to provide employment in the rural areas or industries providing more employment are given tax incentives and other facilities by the government. The unemployment problem can be reduced to a great extent through liberal tax policy.
- Remove Regional Disparities: Regional disparity has been a chronic problem to the developing countries. Tax is one of the ways through which regional disparities can be minimized. The government provides tax exemptions or concessions for industries established or activities carried out in backward areas. This will help increase economic activities in those areas and ultimately regional disparity reduces to minimum.

2.2.2 Theories of Taxation:

Bhartia (2009), stated that taxation theory may be derived on the assumption that, there need not be any relationship between tax paid and benefits received from state activities. In this group, there are two theories, namely:

- Socio-political theory
- The expediency theory

A taxation theory may also be based on a link between tax liability and state activities. This reasoning justifies the imposition of taxes for financing state activities and providing a basis for apportioning the tax burden between members of the society. This reasoning yield the benefit received theory and cost of services theory. There is also the faculty theory of taxation.

- Socio political theory: This theory of taxation states that social and political objectives should be the major factors in selecting taxes. The theory advocates that a tax system should not be designed to serve individuals, but should be used to cure the ills of society as a whole.
- Expediency theory: This theory asserts that every tax proposal must pass the test of practicality. It must be the only consideration weighing with the authorities in choosing a tax proposal. Economic and social objectives of the state as also the effects of a tax system should be treated irrelevant (Bhartia, 2009)
- Benefit received theory: This theory proceeds on the assumption that there is basically an exchange relationship between tax-payers and the state. The state provides certain goods and services to the members of the society and they contribute to the cost of these supplies in proportion to the benefits received (Bhartia, 2009). Anyafo (1996)

argues that taxes should be allocated on the basis of benefits received from government expenditure.

- Cost of service theory: This theory is similar to the benefits received theory. It emphasizes the semi-commercial relationship between the state and the citizens to a greater extent. In this theory, the state is being asked to give up basic protective and welfare functions. It is to scrupulously recover the cost of the services and therefore this theory implies a balanced budget policy.
- Faculty theory: According to Anyanfo (1996), this theory states that one should be taxed according to the ability to pay. It is simply an attempt to maximize an explicit value judgment about the distributive effects of taxes. Bhartia (2009) argue that a citizen is to pay taxes just because he can, and his relative share in the total tax burden is to be determined by his relative paying capacity.

2.2.3 Qualities of a Good Tax

According to Anyanfo (1996), the principles of taxation means the appropriate criteria to be applied in the development and evaluation of the tax structure. Such principles are essentially an application of some concepts derived from welfare economists. In order to achieve the broader objectives of social justice, the tax system of a country should be based on sound principles. Jhingan (2004), Bhartia (2009) and Osiegbu (2010) listed the principles of taxation as equality, certainty, convenience, economy, simplicity, productivity, flexibility and diversity.

- Equity Principle: Jhingan (2004) stated that every tax payer should pay tax in proportion to his income. The rich should pay more and at a higher rate than one whose income is less. This simply means that the tax burden should be distributed evenly among the different classes of citizens to ensure that none is under taxed or over taxed. Anyanfo

(1996) stated that it is only when a tax is based on the tax payer's ability to pay that it can be considered equitable or just. He said sometimes this principle is interpreted to imply proportional taxation.

- Certainty Principle: Bhartia (2009) indicated that a tax which an individual is bound to pay ought to be certain and not arbitrary. He said the time, manner, and the quantity to be paid ought to be clear and plain to the contributor and every other person. This helps to forestall clarity and transparency.
- Convenience Principle: This principle states that the time and manner of payment should be convenient to the tax payer. Anyanfo (1996) indicated that this principle of taxation provides the rationale for the Pay-As You-Earn (PAYE) system of tax collection. The convenience principle must be made to cover all tax types to prevent tax leakages.
- Economy Principle: Appah (2004), Jhingan (2004), Bhartia(2009) opined that every tax should be economical for the state to collect and the tax payer to pay. Anyanfo (1996) on the other hand argues that this principle implies that taxes should not be imposed if their collection cost exceeds benefits. The total automation of the entire tax system as is obtained in the developed world has curtailed this challenge to the barest minimum.
- Productivity Principle: in this regard Osiegbu (2010) stated that a tax should be productive in the sense that it should bring large revenue which will be adequate for the government. This is the major reason why governments all over the world continuously employ tax reforms in order to address challenges in the system and create room for more innovations for a greater productivity and growth.
- Simplicity Principle: according to Appah (2004), means that a tax should be plain, simple and intelligible to the common tax payer. There should thus be no hidden agenda or lapses in the tax laws.

- Flexibility Principle: implies that there should be no rigidity in taxation. It is also referred to as diversity principle of taxation which states that there should be different variety of taxes. Bhartia (2009) argued that it is risky for state to depend upon too few a source of public revenue. The more the types of taxes the better, as it enhances the reliability of tax as a viable source of government revenue.

2.2.3. Importance of Taxation

Taxation as a system is made up of tax laws, tax administration and a tax policy, and has a threefold broad importance. It is important in raising revenue for government expenditure, income redistribution among the citizens and for management of the economy. Ahmed (2005) stipulated that taxation is the major source of public revenue all over the world and that tax systems are as varied as the nations that devised them, ranging in complexity from the most basic arrangement to the highly computerized systems. Tax revenue is the finance obtained by government from taxation, it is a major source of government revenue and it is important because it provides the finances needed by the government for socio-economic development. Aborishade as cited in Afolayan (2010) illustrated that finance is a thread that runs round the cloth and that if the thread is pulled wrongly at one end it will affect the design of the cloth and destroy its beauty. Gustav (1988) also stated that taxes are widely used as government source of finance because they are regarded as better than any alternative way of organizing a society's use of resources for the general good. Taxation can be used to control importation, production of goods and services; also as an anti-dumping device, it can be used to prevent the consumption of certain commodities that may be harmful or counter-productive. It can also be used is as fiscal policy instrument in directing government economic policy in order to stimulate economic activities that will increase revenue generation and lead to improvement in growth and development,

thus raise the Gross Domestic Product (GDP) of the nation. Taxation is an important tool used in protecting infant industries from competition with multinational industries by imposing high tariffs on imports. Taxation serves as an effective instrument used by economies to achieve income distribution. Government activities will surely be grounded without taxes to fund them.

2.3 Review of Taxation in Nigeria

Taxation is the oldest institution on earth, Lords, Kings and states have continued to levy taxes on persons and these persons have continued to live with tax and tax collectors. The history of man has shown that man has always paid one form of tax or the other (in cash or kind) initially to his chieftain and later to a form of organized government. The government has also reliably depended on taxes for its expenditure. It is a known fact that throughout history people have always debated on the amount and kinds of taxes that government should impose as well as how it should distribute the tax burden on members of the society. Afubero and Okoye (2013) noted that taxation is seen as a burden which every citizen must bear to sustain his or her government because the government too has certain functions to perform for the benefits of those it governs. These have given tax many names and themes, some of which are not attractive.

> Benjamin Franklin *in 1817, said "In this world nothing can be said to be certain, except death and taxes."He noted that things as certain as death and taxes can be more firmly believed. Another thought on the theme of death and taxes is that of Margaret Mitchell in1936, she said that "Death, taxes and childbirth! There's never any convenient time for any of them".*

Taxation has remained the major source of revenue, despite all these and out of the many internal and external sources of revenue of government, it is infact, the most important

source of revenue for modern governments all over the world, typically accounting for about 90% or more of total revenue generated for many developed nations. The United Kingdom and United States of America owe their development to taxation. George (1988) revealed that in the United States every family pays some taxes like; income taxes, sales taxes, social security taxes, property taxes, estate (death) taxes, gasoline taxes, cigarette taxes, liquor and beer taxes etc. He said Americans pay at least a quarter of their income to the Federal, State and Local government in a variety of taxes and that this is the price they have paid for America's growth, development, and technological advancement. It is on this note that Oliver Wendell Holmes early 1905, as cited in George (1988), said that 'taxes are what we pay for civilized society'.

Taxation plays a vital role in economic growth, great countries like Britain, Japan and United States of America and so many other developed nations generate huge revenue from taxes paid by their citizens, evidence from the United States office of management and budget in 2003 reveals that tax impacts an economic growth. Their findings showed that United States of America had its highest period of growth between1947-1973, when it witnessed its highest tax rates between 70-90% on the rich and during this period, the general tax rate rose higher. The GDP then grew at an average of 3-4% per year. Rabiu (1991) opined that developing countries have suffered so much setbacks of low degree of tax revenue generation due to huge tax leakages.

Okoroanyanwu (2011) also affirmed that Nigeria and other African countries collect little or nothing from taxes due to high levels of tax evasion and that the effect is evident in the lack of resources for development and the near dependence on foreign countries for aids and loans. He said that the problem of tax evasion is universal but that, developing countries are more plagued in intensity than the developed countries. Agom (2010) explained in his

findings that countries like Malaysia, Indonesia, Taiwan, Singapore and South Korea which had similar per capita income, GDP growth rate and underdeveloped political structure like Nigeria in the 1960s-1970s, have in the last few decades fared better than Nigeria, because they rely mainly on tax revenue to stimulate development. Adedeji (2011) also revealed that Japan, Germany, South Korea and Canada do not have natural resources in form of mineral deposits like crude oil and gold but have relied mainly on tax revenue to stimulate development. They have had to thoroughly concentrate on what they have and develop them to achieve their national development goals and the level of development in these countries today is very remarkable compared to some countries that are richly endowed with natural resources. He reiterated that Nigeria is richly endowed with fertile land and many natural resources and had agriculture as the mainstay of the economy before the discovery of crude oil in the late 1950s but has not adequately utilized these resources for revenue, taxation accounts for only about 40% of its annually generated revenue.

World Bank (2011) said that Nigerian tax regime can be rightly described as draconian in some respect. Its report ranked Nigeria as 137 out of 183 countries surveyed on the ease of doing business, and 134 on the ease of paying tax, it stated that in 2010, Nigeria ranked 134 and 131 respectively on the same indices but slipped back in 2011 and is far behind other African countries like Mauritus (12), South Africa (24),Zambia (37) and Ghana (78) who are all competing for foreign direct investment. These rankings are not impressive for such a richly endowed nation as Nigeria. Tax issues in Nigeria spread across the spheres of tax legislation to tax administration and tax policy matters.

Nigeria is the most populous Black Country in Africa with a population of over 160 million people, richly endowed with human and material resources and a very large international market and more market potential for both local and foreign investment. These

should provide a broad tax base for increased tax revenue that can be used for development but Nigeria has not been able to occupy her rightful place among comity of nations with great economies despite these resources, even with her numerous development programs, but ranks among poorest nations in the world with a poverty incidence of about 70% (appendix iv, p.223). Odusola (2006) in the same vein stipulated that tax is one of the main non-oil revenue sources that is not being properly harnessed to finance developmental projects of the government in Nigeria. Jumare (2007) also stressed how inefficient tax revenue collection influences tax evasion. He added that the method or mode of revenue collection is often a crucial determinant of a number of lapses associated with revenue collection. There is thus a dire need to curtail the numerous challenges for Nigeria to adequately exploit its non-oil resources for national development.

Some inherent problems have indeed hindered effective tax administration and subsequently revenue generation in Nigeria thereby, leading to a relatively low tax revenue generation and underperformance in the socio-economic development process. Some of these problems as gathered from literature are offshoots of tax manipulations due to lack of clarity of tax laws and challenges that surround the tax collection process and machinery. Ayua (1996) in agreement to some of these assertions stated that the massive loss of tax revenue in Nigeria is caused by wide spread tax evasion and inept tax administration. He attributed common causes of tax evasion to high tax rates and existence of legal loopholes in the taxing statutes as a result of inadequate drafting of tax legislation. Onoja (2009) also stated that the reason why developed countries like Britain and the United States are able to maintain strong economies, efficient security, infrastructure, better condition of service and a high standard of living is as a result of efficient and strong taxation laws and their implementation. In

agreement with this assertion, it is obvious that the cracks in the Nigerian tax laws permit manipulations of the statutory provision in favour of the taxable person.

Agom (2010) emphasized that law alone will not achieve the desired end for an efficient management of nation's finances. He revealed that, for an optimum resource mobilization and appropriation, there is need for free flow of information, enkindling moral reawakening and social values and the need to support the activities of government and civil society groups. In support of the later opinion, every citizen has a role to enhance taxation as it is the main public input in governance. Other causes of tax evasion as observed by Okwonkwor (2012) include ignorance and improper implementation of tax policy by the government. He said that the typical Nigerian is faced with a serious problem of having to pay tax without "quid-pro-quo". He buttressed other problems to include lack of honest and qualified personnel to administer taxes and tax laws, as some of them exploit innocent tax payers for the lining of their pockets. There is also corruption among tax officials, inconsistencies in tax policy as a result of political instability coupled with an epileptic economy, lack of spirit of national consciousness on the part of the tax payers, poor record keeping, non/low penalties for defaulters, non identification of all potential tax payers and inadequate uniformity of tax administration across the three tiers of government. The writer disagrees with some of these opinions as some reforms have been made in the last decade which are being implemented in the Nigerian tax system for better result.

The willingness to pay tax (tax compliance) by tax payers is yet another challenge in Nigeria, this also may depend on the other aforementioned issues in tax-revenue generation. In the ease of tax payment, evidence from the World Bank Doing Business Report 2011 and 2012, show that Nigeria ranked 109 and 138, respectively, out of 183 countries, in Sub-Saharan Africa (SSA), it ranked 27 out of 46 countries. This result is, due to some

improvements the government has made to the tax system in the last decade. It thus implies that an integral part of the tax system is the people's attitude towards tax payment, i.e. whether they are patriotic or not. The issues raised have implications on the willingness to pay tax in Nigeria, with the indirect effects on actual revenue generated from taxation. The end-point implication of strong unwillingness to pay tax is a crippled government that is unable to implement its growth and development objectives.

Mashi (2012) lamented that the significance of the willingness to pay tax is also better related in the case of the large informal sector of Nigeria, where the government is limited in terms of monitoring their affairs. Government's inability to adequately develop the economy in terms of employment opportunities, infrastructural facilities, and social amenities has led to a situation where the urban sector is more attractive and results in rural-urban drift with its consequent challenges of a further enlarged informal sector. This extra burden causes over stretching of urban facilities as most migrants are not gainfully employed.

The informal sector could be defined as those comprising employment generating activities of some urban residents, undertaken for survival in the absence of formal employment, some have grown into large companies. Their activities are characterized by lack of regulations by institutions of society in a social and legal environment in which similar activities are regulated, thus rarely pay tax. The willingness of the people is what will speak for the government concerning tax payment and subsequently its revenue generation. The people's 'willingness' is greatly influenced by their perception of the government's delivery. It is believed that effective use of tax revenue for development by the government will enhance people's willingness to pay taxes. Adamu (2011) stressed that when people pay taxes they are in essence empowered to challenge the government on its accountability of the tax revenue generated.

Colonial influence has been indicated severally by researchers and other stakeholders as part of the reasons for low tax revenue generation in Nigeria over the years. Ipaye (2003) said that the Nigerian tax system derived many of its characteristics from its British founding fathers, i.e. the colonial masters. He believes that the tax system was designed to suit their interest and selfish gains rather than to develop Nigeria. He attributed this, to the fact that while the English tax system has continued to develop at a much faster pace and sometimes in a different direction, the Nigeria's tax system has virtually remained 'stagnant'. He also related this to the 'laxity' of the tax enforcement law in Nigeria, which he said has not been strict. According to him, tax cases going to law courts are few and that the tax stress that leads to rapid development is no longer there. For this same reasons he reinstated, that law courts, law faculties and indeed lawyers have paid little attention to tax matters. It must however be emphasized that taxation is not static and that what the colonial master initiated is not terminal but must be serviced continuously and further developed. It is a known fact that the colonial legacy has been a bane in Nigeria's tax administration and part of the reasons for its numerous tax reforms in the last three decades. Tax matters are always dynamic as they are often subjected to changes when other socio-economic and demographic indices change. The tax system in Nigeria is not dormant, this is very obvious and evident, especially in the improved tax system of FIRS, even though its performance is below expectation in some part of the country and indeed against so many odds as mentioned earlier, it is hoped that it will improve. The researcher disagrees with assertion on law courts as the law is meant for the people and cannot afford to relax in its functions, it is the clarity of the law that has been accused by some scholars to be one of the major areas of concern, but not the issue of laxity. The tax laws and acts promulgated in Nigeria from the colonial period to date can testify to the activeness of the law. To further buttress this point, it is evident that in recent times the

Nigerian government, public and FIRS have made giant strides in this regard through the media, by its intense public enlightenment on taxation, and by punishing tax defaulters accordingly. The tax stress as mentioned by Ipaye (2003) may actually be lacking though not absolute, as advancement in tax administration has helped to reduce the tax stress, these are the embodiment of the canons of taxation; equity, efficiency, certainty and convenience, as the qualities of good taxation, even though tax matters are matters that should touch on all and sundry. Every good citizen should feel the pinch, as tax impacts on the life of the tax payer by virtue of the monetary extraction and utilization process of the tax revenue generated. This again has to do firstly with the tax compliance of the different individuals, also their ability to withstand tax stress, if at all there are compliant. Secondly it has to do with the efficiency of the tax collection machinery (FIRS) in its ability to properly implement government tax policy. The political will of the government in enforcing tax laws and the implementation of the numerous tax reforms are other factors that must be considered. With reference to the tax administration process of FIRS whose main aim is to operate a transparent and efficient tax system that will promote voluntary compliance and optimize tax revenue generation.

This study believes that an efficient tax administration system and a focused political will of the government will bring a turnaround in taxation for Nigeria. It is in this regard that Fowler (2012), stressed that the key indicator to achieve an efficient and effective taxation is in the political will of the government, also in an effective tax reform and its implementation. The problems are multidimensional and some are still lurked in the Nigerian tax system despite the numerous tax reforms aimed at modernizing the Nigerian tax system in order to mobilize more resources for development.

On the efficiency of the Nigeria tax system as it affects revenue generation, Odusanya (2001) reiterated that the striking paradox of Nigerian's modern tax system is that even the goal of income generation is not necessarily being adequately achieved, and that more often than not taxes and other government resources cannot meet the cost of capital investment required for the overall development of the economy. Rabiu (1991) rightly mentioned this when he said that the legitimate existence of any government does not only depend on its ability to collect tax from its citizens but also on its ability to judiciously utilize the proceeds. When there is no evident justification for paid taxes, there will always be a cat and mouse game between the tax payer and the law. The process of administering tax is a hideous task, it is demanding and highly sophisticated and must be reviewed constantly to help in checking some of the inherent challenges. Okauru (2012) also listed many challenges in the Nigerian's tax system that contribute and encourage non-compliance, she stated that there is an increased cost of doing business and over reliance on crude oil, she said that over dependence on crude oil will not take Nigeria to the Promised Land. Ajiboye (2009) further buttressed this fact that Nigerians do not like to pay taxes or the idea of taxation in general because they believe that their crude oil is everlasting and will forever keep Nigeria afloat and wealthy. Contrary to this statement, FIRS in May 2009 announced a drop in the tax revenue generated in the first quarter from N477 billion to N353 billion, largely due to fall in the price of crude and its demand, the price of crude oil dropped from 147 dollars per barrel to less than 50 dollars per barrel, this gradually rose up over the years to an average of about 114 dollars per barrel in 2012. (See appendix vi-vii, p.223-224). This drop has continued to be so even in 2013 where the current price of a barrel is below $80 and getting close to the estimated benchmark value of $77.5 for 2013. Research has also shown that Nigeria's proven oil reserve would probably last for a maximum of 25 years. Scientific evidence also suggests an increase in pollution and

diseases in these regions in Nigeria as a result of prolonged oil exploration, oil spillage and gas flaring. Furthermore, there has been a reduction in the production of crude oil due to the security challenges in the Niger Delta region. The question often asked is what will happen to Nigeria in the face of these challenges, if the non-oil sector is not fully developed? The Central Bank Annual Financial Report (Table 2.1, P.57) shows that the non-oil tax revenue contribution to the total federally collected revenue from 2008-2013 is consistently below 40% and has an average of 24.1% in seven years. FIRS annual performance records in table 2.2 P.57 further buttresses this, the figures reveal an average of 36.95% of non-oil revenue between 2005-2012.This shows that more often than not, the non-oil taxes and other government resources outside oil cannot meet the cost of capital investment required for the overall development of the economy.

Olalekan (2012) said it is imperative to know that the non-oil sector which is being neglected once accounted for over 93% of the nation's GDP in 1960.This has declined greatly over the years with the attendant reduction in non-oil tax collection. He lamented that the poor economic growth in the country can be attributed to the structure and under developed nature of the country's non-oil sector, and that this same sector drives the development of the Asian tigers.

The non-oil sector is thus a reference point for any meaningful development in Nigeria. There is need for the Nigerian government and all stakeholders to focus its energy in developing this sector.

Table 2.1: Summary of Revenue Generated by Federal Government in trillions of Naira.

Year	Total federally collected revenue	Oil revenue	Percentage of oil revenue	Non oil revenue
2005	3.084	2.489	85.5	0.835
2006	3.315	2.542	76.7	0.773
2007	3.879	4.463	115.1	1.265
2008	7.867	6.531	83.0	1.336
2009	4.845	3.192	65.9	1.653
2010	7.304	5.396	73.9	1.908
2011	11.117	8.879	79.9	2.238
Average	5.916	4.875	82.9	24.1

Source: CBN Annual Financial Report 2011

Table 2.2: FIRS Annual Performance on Tax Revenue Generation in trillions Naira.

Year	FIRS Tax Revenue Target	Actual Tax Revenue Generated	Actual Oil Revenue Generated	Percentage of Actual Oil Revenue	Actual Non-oil Revenue Generated	Percentage of Actual Non-oil Revenue	Percentage of actual rev.gen against Target
2005	1.304	1.742	1.325	76.1	0.416	23.9	133
2006	3.054	1.866	1.354	72.6	0.512	27.4	61
2007	1.753	1.847	1.138	61.5	0.709	38.5	105
2008	2.274	2.972	2.063	69.4	0 .909	30.6	131
2009	1.909	2.198	0.947	43.1	1.250	56.8	115
2010	2.507	2.839	1.480	52.1	1.360	47.9	113
2011	3.625	4.629	3.070	66.3	1.557	33.7	128
2012	3.635	5.007	3.201	63.9	1.806	36.1	138
Total	20.061	23.1	14.578	505.0	8.519	294.9	924
Average	2.508	2.888	1.222	63.1	1.065	36.9	115.5

Source: Gauge: FIRS Publication- October to December 2011 (FIRS)

This deficiency is most pronounced in the east and more pronounced in the northern part of Nigeria, as indicated by its relatively low performance (figure1, p.213).The north is endowed with a vast land area of about 25,119,437 square kilometers, good terrain, large population and conducive climatic conditions for business enterprise and other attractive

economic endeavors. Northern Nigeria is characterized by poverty and underdevelopment and this has been a major concern, as the north harbors more than half of Nigeria's population of about 75,025 166 (NBS 2008).The fact is that though FIRS, set targets are often achieved and even sometimes exceeded, there is still much to be done as this does not measure up to what is obtainable in some parts of the south of Nigeria.

The government is therefore compelled to put in place adequate measures in socio economic development to check this shortcoming and to encourage the private sector to invest in target areas in order to boost the economic activities, development and subsequently tax capacity of the region. This will bring about the much needed socio- economic development of the north. The new millennium has in addition ushered Nigeria into an era of tax consciousness after the relatively tax dormant era of the 1980s and 1990s. This need for the general tax awareness has been attributed to many factors that have hindered progress in this aspect of governance. There is however some improvement in the amount of tax revenue generated, as a result of this new tax awareness campaign by FIRS, the tax organ of the Federal Government of Nigeria. This is presented in table 2.3, p.36, the growth is both inconsistent and insignificant and there is still much room for improvement as observed from the percentage growth of actual tax revenue generated. There is therefore need to regularly evaluate this improvement to ensure that it is all inclusive ie 'everyone in the house' is doing well rather than the wholistic approach that is being accorded FIRS in tax revenue generation. This will help the government to critically analyze the regional progress and to ensure an enhanced performance of FIRS in all the states and geopolitical zones in Nigeria. This will help in adequate allocation of resources for an even development and distribution of government facilities. It will also ensure active participation in tax revenue generation by all the three tiers of government, in all the geopolitical zones of Nigeria.

Table 2.3: FIRS Tax Revenue Collection Growth from 2005 to 2012 (In Trillions of Naira)

Years	Actual collection	Growth (%)
2005	1.742	45.8
2006	1.866	7.2
2007	1.841	1.3
2008	2.972	61.4
2009	2.197	26.1
2010	2.839	29.3
2011	4.628	62.8
2012	5.007	8.2
Total	**23.092**	**242.1**
Average	**2.887**	**30.3**

Source: FIRS Annual Revenue Performance Record 2012

2.4 Reviews on Revenue Generation

The need for the government to generate adequate revenue from internal sources has become a matter of concern and importance in view of the collapse in the global price of crude oil. This need underscores the effort of the Federal Government to look for new sources of revenue or to become more innovative in the mode of collecting revenues from the existing revenue sources.

Revenue according to Adesoji and Chike (2012) is the funds required by the government to finance its numerous activities and obligations to its citizens. They said that these funds are generated from different sources such as taxes, borrowing, fine, fees etc. Similarly, government revenue includes tax collections, charges and miscellaneous revenues, utility and insurance trust revenue for all funds and agencies of a government. Revenue generation is thus an inevitable tool in governance and this has taken different dimensions in different parts of the world. The excruciating effects of global economic crisis have forced many countries to depend more on tax systems to help them secure a long term financial stability. Oriakhi and Osemwengie (I999) noted that seventy percent of Sub- Saharan African countries face

huge fiscal deficit due to their inability to raise the required tax revenue for the execution of their budget. Adeleke (2011) attributed the poor revenue generation profile in some African countries to the revenue structure, he said that countries like Nigeria, Algeria, Equitorial Guinea and Libya rely mostly on one single type of tax revenue unlike Kenya, South Africa and Mauritania which show a relatively balanced mix of different types of taxes. The instability in the global economy coupled with the volatility in the oil market in Nigeria, has made it pertinent now more than ever before to resurrect the non-oil taxes for prompt financing of public expenditure and investment. Ariyo (2000) also noted that the level of fiscal deficit in Nigeria is no longer sustainable and there is need for efforts to be made in order to raise the required revenue so as to mitigate its expenditure.

Idachaba (1985) in his study on tax revenue instability in Nigeria also noted that in her hay days, Nigeria derived most of her public revenue from taxes on production and international trade. Nigeria has advanced a great deal in these aspects with a large population, international market, international trade, production etc, but the tax indices have not adequately reflected this advancement. Odoshimokhe (2013) also reiterated that since independence, Nigeria has evolved from an agro economy to oil economy, he said that the abundant mineral resources, actually made significant contribution to the Gross Domestic Product (GDP) in the colonial days. It is obvious that in the early sixties, the three regions in Nigeria, took advantage of their economic viability to project the country to heights that attracted the envy of other counties, not only in Africa, but across Asia, Europe and the Caribbean. The crude oil boom in the 1970s however made the country to gradually shift from agriculture and other allied products to crude oil, which has now become its undoing in its quest for economic stability. This desire of government to increase non-oil tax revenue is not only peculiar to Nigeria but rather a global phenomenon. Salihu as observed in Gauge

(2013) said that in the drive to meet its budget obligation and curb tax evasion, a new labour law in Romania recognized witchcraft as an economic and taxable activity. He said the problem of low non-oil tax revenue in Nigeria can be viewed through a holistic window in order to examine both the internal and external factors that are responsible for this.It is also clear that non-oil tax collection can be improved reasonably in a healthy, organized economic and tax environment. In the same vein Okonjo-Iweala (2013) indicated that the nation's tax contribution to Gross Domestic Product (GDP) ratio of seven percent is not sufficient to build a strong economy. Tax revenue from the non-oil sector has been grossly insufficient for any meaningful development, the instability and uncertainty surrounding oil sector has further compounded issues thereby making the future of revenue from taxation uncertain in Nigeria.

2.5 Empirical Studies

Empirical studies have been conducted on tax revenue generation in Nigeria. These include those of James and Moses (2012), Ekeocha, et al (2012), Dickson and Presley (2013), Oladele, et al (2013), Adesoji and Chike (2013), Oseni (2013), Samuel and Tyokoso (2014), Afuberoh and Okoye (2014). These studies have enumerated numerous impacts, challenges of taxation and tax revenue generation in Nigeria. Ekeocha et al (2012) studied the revenue implication of the Nigeria's tax system and indicated that the tax base of the three main non-oil taxes, (Company Income Tax, Personal Income Tax and Value Added Tax) is unstable and volatile except for Value Added Tax. They said that the implication of this is that the revenue there of will always drop sharply when economy experiences a down turn. Their study was on the properties of the Nigerian tax system and the revenue implications, the study concentrated on just one aspect, tax base in (isolation) and not in conjunction with other administrative functions of the tax system. It deviated from the main issue, revenue

implication of the tax system to the stability of the tax base. This is however contrary to the opinion of Edgerton (2004), who posits that properties like tax base, persistence, volatility and sensitivity be used together in the study of the developments in a country's revenue sources. There are many important indices in a tax system that can affect the stability of the tax base and its revenue generation that the study failed to discuss. The study has another set–back of being too broad in terms of coverage as it covered the whole of Nigeria and without any time frame.

Most of these studies undertaken have directed their attention to a large extent on the impact of tax revenue generation on several indices without actually examining the structure of the machinery that generates the revenue and how much revenue it generates. This study intends to examine the relationship of an efficient tax administration system and tax revenue generation in order to fill up this gap. It will specifically examine the performance of FIRS in this regard. James (2012) in another dimension posits that increase in tax revenue generation is a function of an effective enforcement strategy which according to him is the responsibility of an effective tax administration. He described the enforcement machinery as grossly inadequate and listed some of its numerous shortcomings. It must be stated, that to an extent some of the challenges he listed are being tackled by FIRS. He however failed to mention the impact of the effort the Federal Government and the numerous reforms aimed at improving the efficiency of tax administration in Nigeria, also the effort of the tax organ of the Federal Government FIRS, in improving efficiency in tax administration and revenue generation for the government.

His study was also rather too broad and other obvious challenges of tax administration in Nigeria were neither considered nor discussed. These challenges will surely have a great

impact on the revenue generation in Nigeria. The methodology used in his study is defective, it used survey method yet only 121 online questionnaires were administered in the whole country, this is grossly inadequate. Most of the empirical studies reviewed revealed similar trends of wrong usage of techniques thereby arriving at unrealistic results that may be faulty.

Afubero and Okoye (2013) in their study on the impact of taxation on revenue generation in Nigeria covered the various types of taxes collected by the federal, state and local governments. They identified numerous tax administration challenges that have bedeviled taxation and the tax system in Nigeria. The study took a very wide scope and without a time frame, which affected the validity of their findings. This study is similar in nature to that of Afubero and Okoye (2014) but is specific as it will look at tax revenue generation in a much narrow perspective, that is, in only one of the six geo-political zones of Nigeria-the North West Geo-Political Zone, within a particular tax system (FIRS) and within a specific time frame (2008-2013). This is in contrast to the rather unconfined broad perspective of the above mentioned study. This will help to give this study a direction, a clear perspective, a more realistic result and a clear practical implication for tax practitioners and governments policy makers in Nigeria.

On the use of tax consultants to enhance tax revenue generation, Olukayode and Arogunde (2011) discovered that though the average monthly collection by tax consultants in Lagos state outweighs that of the monthly collections of the tax officers in the service. They suggested that both tax administrators and tax consultants should work hand in hand to ensure the success of revenue generation in Lagos State. Oladele et al (2013) also in the bid to ensure an improved tax revenue generation by the government in Lagos state, encouraged the use of tax consultants to check tax leakages in order to boost its tax revenue generation, they

listed numerous justification for the use of tax consultants but cautioned that the activities of the consultants should be monitored diligently. In another development, Micah et al (2012) objected to the use of tax consultants saying it is illegal and has no legal backing in the Nigerian law and that contravening the law should be prosecuted by the Attorney General. He said, relevant professional associations should take disciplinary steps against erring tax consultants. This study may not have similar challenges but in agreement to this assertion, the legality must be assured even though the suggestion is very attractive. This also points to another dimension, the need for the Nigerian tax laws to be revisited and reviewed before tax consultants can be used in Nigeria to ascertain their area of jurisdiction.

Taxation by its nature will always be a subject of tremendous interest to both the government and the governed. George (1988) stated that a nation's tax system is like a mirror held up to the society that devised it. The Nigerian tax system from its inception was basically structured as a tool for revenue generation. Azubuike (2009) stated that tax is a major player in every society of the world and that the tax system is an opportunity for government to collect additional revenue needed in discharging its pressing obligations. He added that a tax system offers itself as one of the most effective means of mobilizing a nation's internal resources. The tax system being the revenue generating agent, actually lends itself to creating an environment conducive to the promotion of economic growth and development Adedeji (2010) also posited that an effective tax system ensures a steady stream of revenue for the government for efficient provision and maintenance of infrastructure and security to the public.

A tax system is indeed a vital tool for mobilizing a nation's internal resources that can be used for developmental purposes. In their study on the impact of tax reforms on the economic growth of Nigeria, Ogbonna and Appah (2012) established that though the

Nigerian tax system is weak, tax reforms have helped to alter positively the way the tax system and their agencies function resulting in an improved economic growth and development. This is in relation to what was obtainable in the past. In the same vein Musgrave and Musgrave (2004) stated that the economic effects of tax include micro effects on the distribution of income and efficiency of resource use as well as macro effects on the capacity output, employment, prices and growth. It must however be categorically stated that the use of tax as a fiscal policy instrument cannot be achieved because of the ineffectiveness of the revenue generation process and its corresponding dwindling tax revenue generation. Azubike (2009) again noted that tax reform is an on-going process with tax policy makers and tax administrators continually adopting the tax systems to reflect changing economic, social and political circumstances in the economy. There exists a strong and significant relationship between a tax system and tax administration. Afuebero and Okoye (2013) stated that the broad objectives of a tax system is to guarantee the long-run fiscal soundness of the policies and programs of government while the purpose of tax administration is to fully implement the tax system, that is, to ensure that tax payers comply with the provisions of tax laws and that the funds derived from tax sources are paid into the government purse. Tax administration is thus the whole organizational set-up for the management of the tax system to enhance its efficiency. Certain aspects of the tax system are preconditions for a successful tax administration, the tax laws should be simple, clear and understandable by all parties involved, the scope should be clear and the taxes should be easy.

The role of the tax administrator in this matter is a crucial one. Balls (1965) has pointed out that subject to the direction of the government and the will of the legislature, the purpose of the tax administrator is, to devise taxes in conformity with the principles that will raise revenues sufficient to meet the needs of government to establish the basis of assessment

and a procedure for collection that are as simple, effective and economical as possible, and to develop auditing and other procedures. The function of a tax administrator also includes ensuring full compliance and effective enforcement of tax matters by tax payers. It is important to note that however good the principles of a tax system may be, the success of tax administration depends essentially on the ability of the tax administrators to utilize the principles.

2.5.1 Empirical and statistical data of FIRS and North West Geo-Political Zone

FIRS is the tax organ of the Federal Government in Nigeria with its headquarter in Abuja, zonal offices in the six geo-political zones with additional Lagos region and branch offices in all the states of the federation XII-XV p.217-220. It has a staff capacity of about 6,530 of different cadre spread across the country as at the year 2012. The staff distribution across board is according to their cadre and the adequacy cannot be over emphasized as it is with any efficient organization. There is always a need for more hands for an effective performance. The organization undertakes training for its staff periodically both at the national and international levels as the need arises as shown in appendix IX p.214. There are also evidences to this in the strategies of FIRS as depicted in the numerous FIRS fliers index I-XII p.232-243. The salary structure of FIRS staff is in conjunction with that federal civil servants in Nigeria but with additional allowances, staff loans and staff incentive bonus. It also has five large tax offices in five major towns as shown in appendix X-XIV.

The regional revenue collection of FIRS before and after the establishment of FIRS is shown in appendix VIII-XIX while those of states in the zone are shown in Table 5.12 chapter five p.165. These tables reveal the long standing backward position of the North West Geo-Political Zone in tax revenue generation. The data from the National Bureau for statistics

in appendix XV-XXV p.221-231, further buttress this point as revealed in its employment, unemployment, poverty and health status by states. There also attached advertorials as index I-XII p.232-243 on some strategies of FIRS on tax administration and efficient tax revenue generation.

Tax Administration: Afubero (2013) indicates that tax administration is the process of assessing and collecting taxes from individuals and companies by authorities in such a way that the correct amount is collected efficiently and effectively with minimum tax avoidance or tax evasion. Tax Administration is the whole organizational set-up **for** the management of the tax system. The tax administrative set-up is a department of government and which works under regulations proscribed by tax legislations. Tax Administration has been and will always be a useful tool for all governments. It is actually a very important process in governance. Taxation is good, useful and very important. It is a reliable global source of government revenue though ancient and not without its peculiarities and challenges. In Nigeria, the government fiscal power is based on a three tiered tax structure, divided between the Federal, State and Local Governments, each of which has different tax jurisdictions, hence its fiscal operations also adhere to the same principles. This has serious implications on how the tax system is managed in the country. There are about forty different taxes and levies shared by all three levels of government in Nigeria, as at 2002.

The broad objectives of a tax system is to guarantee the long-run fiscal soundness of the policies and programs of government while the purpose of tax administration is to fully implement the tax system, that is ,to ensure that tax payers comply with the provisions of tax laws and that the funds derived from tax sources are paid into the government purse. Certain aspects of the tax system are preconditions for a successful tax administration. First the tax laws should be simple, clear and understandable both to those who must apply them and

those who are subject to them. To quote Adam Smith(1910) of who, gave the principles of tax administration also known as canons of taxation as equity, certainty, convenience and economy, the tax which each individual is bound to pay ought to be certain and not arbitrary. The form of payment, the manner of payment, the quantity to be paid ought all to be clear and plain to the contributor and every other person.

The scope of tax should also be clear. It should be certain that the tax can and will be enforced, for a tax that is easily evaded causes resentment among the honest tax payers and often decline in taxpayers morality. Secondly, the taxes should be fair, that is the burden should be spread as fair as possible, with regard to the tax payers ability to pay and in the light of his family circumstances, obligation and wealth. The taxes should also be equitable as between one tax payer and another. They should be of universal (general) application, and imposed without distinction of persons between citizens in similar circumstances.

Thirdly, the taxes should be easy, economical and convenient to administer that is the cost of collecting to the tax authority and the cost of compliance to the tax payer should be as low as possible and should be consistent with effective enforcement which means that the purpose and manner of payment of the taxes should be related to the habits of the community. Hence the colonialists were careful enough to introduce taxes as closely connected as possible to what their natives laws had been paying to their chiefs in those areas where such was the practice.

The role of the tax administrator in this matter is a crucial one. Balls (1965) has pointed out that subject to the direction of the government and the will of the legislature, the purpose of the tax administrator is, to devise taxes in conformity with the principle that will raise revenues sufficient to meet the needs of government to establish the basis of assessment and a procedure for collection that are as simple, effective and economical as possible, and to

develop auditing and other procedure. The function of a tax administrator also includes ensuring full compliance and effective enforcement of tax matters by tax payers.

The problem of personnel then becomes central to tax administration. Hence it has been argued according to Surrey[1965] that the problems of tax administration in underdeveloped countries are basically problems of personnel; there is usually poor pay, lack of training, inefficiency and understaffing.

The Nigerian tax system is accused by being dominated by the Federal Government as the most veritable taxes are under the control of the Federal Government, while the lower tiers are responsible for the less buoyant ones, ie the Federal Government taxes corporate bodies while State and Local Government tax individuals, rendering a top to bottom approach. The Federal Government on the average accounts for about 90% of the overall revenue generated annually. In 1995, the breakdown of total tax and levy collection of the three tiers of government was 96.4% for the Federal Government, 3.2% for the State and 0.4% for the Local Government. Phillips (1997) said the major element contributing to this development was the prolonged military rule that had ignored constitutional provision. Over the past four decades, the country's revenues were largely derived from primary products. Between 1960 and the early 1970s, revenue from agricultural products dominated the economy, while revenue from other sources was considered as residual. Since the oil boom of 1973/74 to date, however, oil has dominated Nigeria's revenue structure, and its share in federally collected revenue rose from 26.3% in 1970, to 81.8%, 72.6%, and 76.3% in 1979, 1989 and1999 respectively. This has continued to be the normal trend even in the new millennium and in agreement to Fowler (2012), whose opinion of an efficient and effective taxation lies in the political will of the government, with an effective tax reform and its implementation. It is in this vein that Rabiu (1991) explained that one of the factors that

determine the tax capacity of a country is the administrative competence of the tax collecting organs of the government.

In agreement to this, Akanle (1991) observed that there are insurmountable problems confronting tax administration in Nigeria, which have reduced the bulk amount of revenue that should, accrue to government. Oladunjoye (1991) on the other hand, attributes the low tax revenue yield in Nigeria to the uneven distribution of resources, development, government facilities, and infrastructure all over the country. He said that the uneven development of the country creates tax problems that are not easily understood by people outside the tax administration machinery. This explains why most state governments find it difficult to generate adequate funds internally from tax revenue. The resources of the country have been utilized to develop capital and infrastructural investments in a few states while others have just crumps. This uneven development can be a hindrance to tax revenue generation in some parts of Nigeria especially in the north. This is evident by the number and distribution of FIRS branch offices and the staff capacity compared some parts of the south and west of Nigeria (see table 3.1, p.66). This is not comparable to what obtains in places like Lagos and Abuja, which have recorded tremendous progress in tax revenue generation in Nigeria, largely because of dynamic tax reforms, implementation and advancement in terms of physical structures and development.

Oyeleke (1991) however is of the opinion that because the government has limited financial resources available for the execution of its so many socio-economic programs, all of which jostle for prior implementation, it should seek the assistance of the private sector to complement its efforts and that of its tax revenue. He said it is a common and inevitable practice even among the rich and developed nations. Some states like Delta and Osun have

tried this in Nigeria and recorded some remarkable improvement but its legality was successfully challenged in the law courts.

Oladunjoye (1993) reiterated that in Nigeria today, the degree of voluntary compliance with tax law speaks for itself. He said that the degree of compliance with tax laws in Nigeria is as low as the degree of honesty in financial matters. To further buttress this fact he said that persons liable to pay tax, hide from tax authorities, It is truly so, because evidences abound to show that many business transactions are carried out with fake names, addresses and without business registration. The poor planning of urban and rural areas poor with an unreliable communication system make it virtually impossible to trace clients. This has not helped matters in any way, the current security situation in the northern part of the country further compounds the entire situation.

Onosode (1999) on challenges of taxation in Nigeria also said that several pieces of legislation regulate taxation in Nigeria and that this fact, coupled with the frequent administrative changes often, not formally enacted into law and the very nature of the subject itself, has put Nigerian tax laws beyond the comprehension of most Nigerians. To the extent that there are certainly ambiguities and hiatus (gap) as well as some provisions which perceived as inequitable investors, both indigenous and foreign, have had to cope with a certain degree of uncertainty thereby retarding the pace of development. A situation such as this does not exactly operate as an incentive to industrial growth nor does the incidence of high taxation either through low tax allowances or the application of high rates of a country at a disadvantage as far as foreign investment is concerned while inducing nationals to consume or at best engage in trading rather than accept the risk inherent in real productive investment in agriculture and manufacturing. Furthermore, the structure of tax allowance and the rates can render certain types of operations unattractive and this could in turn deprive the economy

of the growth potential which would have been realized, had those opportunities been available to entrepreneur whose ideas cannot otherwise be commercialized.

In another dimension, Naiyeju (2005) is of the opinion that most of the tax authorities in Nigeria lack the desired institutional capacity to administer tax effectively. He said the bulk of the tax today is paid by only employees and less privileged individuals, it believed that if these employees were privileged, they will opt out of paying taxes. The politicians, the rich, the professionals and the privileged individuals are either not equitably taxed or wangle their way out of paying taxes.

The provision of basic infrastructure and social amenities as suggested by Fashola (2009) noted that corruption has eroded both the tax yield and confidence in the tax system and that there is dearth of capable hands to administer the relevant tax provisions efficiently at both the local and state government level, he cautioned that the problem is not in oil revenue but in us Nigerians and that Nigeria can live a better life without oil if corruption is removed from the system. Ukachukwu (2013) in agreement said that Dubai and Lagos are role models today because they invest all their revenue from the federation account in financing infrastructure in the state. It is a fact that if most of Nigeria's oil revenue is deployed to infrastructure, it will definitely liberate the other sectors of the economy like agriculture and manufacturing. The huge investment in Lagos since colonial times has remained a permanent legacy, an added advantage and an enormous asset to Lagos. Abuja, one of the most rapid growing cities in the world is braising up in that direction and it is hoped that many other Nigerian towns and villages will key into this progressive vision with its commensurate tax revenue yield. Ukachukwu (2013) said infrastructural development will help in distributing such innovative developments especially in the rural areas as this will help to stem the drift away from the rural areas to the urban areas. It will also provide

employment and increase tax revenue generation. It must however, be categorically stated that in addition to these, investors do not crave for just incentives but a conducive business environment, security of lives and properties and a sensible tax system where policies are predictable and are consistently applied in a business friendly manner. It must also be mentioned that, some of the private sectors in Nigeria are very exploitative and are major defaulters in tax matters. They are out purely for their selfish interest.

2.6 Overview of the Tax System of the Federal Government (FIRS) in Nigeria

Taxation is dynamic it is a major source of government revenue all over the world. Government uses tax proceeds to render their traditional functions such as the provision of public goods, maintenance of law and order, defense against external aggression, regulation of trade and business to ensure social and economic maintenance. Tax reforms are therefore very necessary in order to effect the desired changes in the Nigerian economy.

There is increase demand by government and stakeholders in recent times to grow internally generated revenue of which tax is a major contributor in all the three tiers of government. Government, scholars and other stakeholders likewise have all spoken at various times and with a loud outcry on the need to reposition the Nigerian monopolistic economy in order to create a diversified base for a stronger and more sustainable long- term growth. Daily Tribune (2009) captioned that Nigerian governors brainstormed on how to grow Nigerian non-oil sector to fund states and local governments on a sustainable basis. The outcome of this was for innovation on the part of the government, i.e. a massive industrialization policy, a national policy on aggressive integrated rural development, and a private sector incentive for investment. These are all geared towards enhancing alternative and broad revenue generation sources for national development. Iweala in the Nigerian National Pilot (2013)

echoed a decline of thirty two percent in Nigeria's non-oil revenue. It reported that the drop showed a significant fiscal deficit as oil revenue stood at 74.9% and 6.5% below the estimated value for the first quarter of the year. These cries and many other attempts have led to the approval of the National Tax Policy (NTP) in 2010, which has in several ways paved avenues for a significant stride in the libration and expansion of fiscal space in Nigeria. Since 1943 when the Nigerian Inland Revenue Department was established, it has undergone series of modification within a period of 69 years of existence to attain its present form. At every turn, these modifications are aimed at enhancing the efficacy of the organization. The reforms which gave birth to the current structure of the Service, and which are on-going are also geared towards this objective. Specifically, there is a deliberate drive to reposition the Service as a 21st century agency in order to achieve its stated mission and vision objectives.

Federal Inland Revenue Service (FIRS), the tax collecting organ of the Federal Government, was born out of this with to operate a transparent and efficient tax system that will optimize and tax revenue collection and voluntary compliance. It was established in 2001, became operational in 2004 and signed into law as FIRS establishment act in 2007, as a result of the need to build an enduring tax legacy, a sustainable tax culture among Nigerians and to entrench a better tax policy. The policy is geared towards improving tax administration, compliance and tax revenue generation especially from the non-oil sector as an alternative source of increasing revenue generation in Nigeria, for developmental purposes other than revenue from the oil sector. The overall aim is to reduce the dependence on crude oil to the barest minimum, there is some progress in this regard though not consistent (see table 2.1, p.34). In pursuit of this objective, FIRS embarks on practical strategies to address the challenges of tax administration in Nigeria through its vision, to ensure that every taxable entity makes voluntary, appropriate and timely tax payment towards the development of the

Nigerian state and its mission, which is to operate a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance.

The government of Nigeria has adopted several measures aimed at curtailing tax malpractices in Nigeria, even as it has empowered FIRS, to collect taxes on its behalf. FIRS has risen up to the challenge by introducing several measures to help minimize tax irregularities like tax evasion in Nigeria. Most of these measures according to Mashi (2012) are contained in various Nigerian legislation empowering the government, department, ministries, agencies or any commercial banks with whom, any company has any dealing with respect to any kind of transaction, to demand from such a person a tax clearance certificate of three years immediately preceding the current year of assessment. He added that the government's introduction of provisional tax within thirty days by corporate entities or the declaration of interim dividends constitute a commendable anti-evasion endeavor. Some state governments in Nigeria have also adopted similar anti-evasion measures.

The Nigerian tax laws are replete with punitive momentary measures as well as criminal sanctions aimed at solving this problem. Section 66 of the Company Income Tax Act confers on FIRS the power to seize and sell defaulting tax payers' goods, chattels as well as their premises in extreme cases in order to recover the amount of tax owned by such tax payers. Other legitimate rights of FIRS are found in FIRS ACT of 2007 which stipulate the following;

i. Section 40 of FIRS ACT of 2007 stipulates that any failure to deduct or remit tax, the penalty on conviction is pay tax withheld or not remitted. In addition to a penalty of 10 percent of the tax withheld or not remitted per annum plus interest at the prevailing CBN rate and imprisonment for a period not exceeding three years.

ii. Section 41 Obstruction, Hindering, Molesting or Assaulting Authorized Person, penalty – N200, 000 or three years imprisonment or both.

iii. False Declaration, penalty as in section 41.

iv. Section 43 Counterfitting Documents, Falsification, Alteration, penalty as in section 41.

This study will examine the impact of FIRS efficiency on tax revenue generation in the North West Geo-Political Zone of Nigeria. It intends to find out, why the non-oil taxes have remained relatively low despite the fact that set targets are often met and sometimes exceeded.

2.7 Theoretical Framework

There are several theories on the structure, functioning and management of organizations that are applicable to this research on FIRS as an organizational set up. The study utilized the Systems Theory to explain the relationship between research variables and the performance of FIRS. A theory is a statement of how and why specific facts are related. Kerlinger (1973) defined 'theory' as a set of interrelated concepts, definitions and propositions that present a systematic view of phenomenon by specifying relationships among variables. The system theory is used in this study to explain how the variables affect the performance of FIRS in tax revenue generation in the North-West Zone of Nigeria.

2.7.1 The Systems Approach

The system approach to the analysis of organization or any other given policy or program of the government was originally developed by Easton (1979). The approach sees an organization or a given policy in focus as a system of interrelated parts, each of which makes

a contribution to the survival of the 'whole' and each of which depends on other parts of the system for its own needs. There is hierarchical arrangement in the system as the parts or subsystems are made up of other smaller parts. One part of the system cannot be altered without affecting other parts A system has three major components; input, output and the input transformation mechanism (process) i.e it possesses the quality of transforming inputs into output. The central guiding principle of the approach is the assumption of equilibrium. That is, the 'whole' will need the cooperation of the parts to keep it mobile. Easton's model of analysis was typically demonstrated in the works of Austin (1975). As shown in the diagram in page 61.

The system approach attempts to reconcile the classical approach and human relation approach to organizations and the work of formal and informal writers on organizations. Attention has in recent times been focused on the total work in an organization and the inter-relationship of structure and behavior, and the other range of variables within the organization. This approach encourages managers to view the organization both as a whole and as part of a larger environment. An organization is looked upon as a system comprising parts, each of which makes a contribution to the operation of the organization and is dependent on the others for its own needs. The system of parts is self-adjusting to disturbances, which hinder the fulfillment of organizational objectives.

In general, systems model provides a convenient umbrella for capturing the complexity of the policy making process. There has to be a measure of equilibrium between input and output. When input is more than output, it means the system is overloaded and there will be instability.

The system theory, was adopted for this study because it views an organization as a social system, which has to be studied in its entirety. The system theory approach helps us to

analyze and explore the operation and interactions which exist in a system. A system is simply defined as a collection of inter-related components which receives inputs acts upon them in a planned manner to produce certain expected outputs. The additional quality of a system that depicts the management of control is a feedback mechanism.

The system theory is important in the understanding of how organizations work, because, the theory is basically concerned with the problems of relationships of structure and interdependence of objects within an organization. The concept of interdependence here highlights the importance of the need for integration in organizations. Interdependence suggests that the individual workers of different units sections and departments have to relate and depend on one another or each other's contribution in order to achieve organizational goals. In other words, individuals or groups of workers in an organization will have to relate with one another and depend on each other's efforts if they are to achieve collective goals of the organization. Similarly, workers and management will have to relate with each other and depend on each other's contributions if the ultimate goal of the organization is to be attained.

The system theory also referred to as systems analysis of organizations was pioneered largely in the 1950s, provides an overall view of organization, with emphasis on synthesis and design unlike the earlier theories of organization that concentrated on the internal formal structure and technology. They assumed that machinery, material and work process were the only important variables in an organization. The theory considers the entire organization, all its elements as well as its numerous components. It views an organization as an adaptive system because it must adjust to the environmental changes around it in order to survive because the organization and its environment are interdependent and that the human or social systems remained constant. The system theory deals with the issue of structure, technology

and organization-environment interaction and integrated them within its organizational phenomena. Prominent writers in this field of organizations include March, Simon, Haire and Nobert Weiner who gave the first clear view of an organization as a system consisting generally of inputs, process, outputs feedback, and environment.

A comprehensive presentation of this theory can be seen in the works of Easton (1957), Talcott Parson (1951) and Harry Bredeimier (1962), where the approaches are in broader perspectives. David Easton stressed the importance of the in-put, out-put model for the understanding of political systems and processes. Similarly, Talcott Parson identified what is referred to as 'functional imperatives' or 'pre-requisites for the understanding of the social systems and process'. Parson for example submits that every social system depends largely on, Adaptation, Goal Attainment, Latency

Adaptation is referred to as the ability of the individuals, within the organization to relate properly to the environment in the overall interest of organizational struggle to achieve its set goals. This conforms with the principle of integration where the worker is expected to be able to relate well not only to other workers but also to the whole organization and its entire environment. It must be noted that workers' behaviour in an organization and the entire environment should be perceived and interpreted along this line. In some cases, the workers' behaviour may be parallel to the management or organization's objective.

Latency, is the mechanism devised by the organization to inculcate the approved value into the individuals with the view to attaining the organization's goals. Since this may not be an easy aspect for the management or the organization, what is required therefore is integration. Talcott Parson identified integration with law. He believes that only law can bind the society together. And the law contains rules and regulations. In all cases workers are expected to observe these rules and regulations. Managers or supervisors are expected to

enforce them for integration purposes. Integration will minimize organization's conflicts, but the level of integration will depend, on the caliber and the quality of management or supervisor for effective application of these rules and regulations for need satisfaction and goal attainment.

The system theory stipulates that an organization is not a closed system, whose interaction with the environment is stable and therefore requires little or no attention. It is rather an open system, which requires a production process and other processes which are essential for it to maintain its existence and support its functions to adapt to its environment. In this respect, the functionalist's model may serve as a guiding principle, an opinion which Daniel Katz and Robert Kahn seem to share. These scholars believe that the 'theoretical model' for the understanding of organization is that of an energy in-put – out-put, system in which the energy returned from the output, reactivates the system. Here, organizations are seen as open systems in that, the in-put of energy and the conversion of out-put into further energy input consist of transactions between the organization and its environment. Olakunle (2004) stated that all systems are composed of three key elements; the transformation process, boundaries and environment.

Features of Systems Theory

The transformation process in any system is composed of the same basic elements of Inputs, Process and Output.

FIRS as system has personnel, equipment and financial resources as its inputs used for the transformation process.

The transformation process includes the various strategies used by FIRS to enhance its tax revenue generation in the North West Geo-political Zone of Nigeria.

The outputs are the products of the transformation process in the form of revenue, socio-economic goods and services.

Boundaries are features that define the extent of a system, its spread as is the case with the North West Geo-political Zone of Nigeria. The environment refers to those external elements like the tax payers, stakeholders and other tax administration machineries whose changes in attitudes, behaviours or properties affect the state of the system and those of the external elements which are changed by the systems behaviours.

2.7.2 Relevance of the System Theory to the Study

System theory is found appropriate to this study as a theoretical framework due to the fact that FIRS is an organization thus a 'system' a complex social system with a number of interrelated sub-systems that is open to change. The performance of FIRS as an organization and its credibility in administrating taxes form the major components of the system whose deficiency or absence can affect the performance of the system ie the output- tax revenue generation, The adoption of system theory would be very relevant in carrying out a study on the subject matter. The research applied the system theory approach as a guide in agreement with the assertion made by scholars of this theory that a system is made up of inter-related sub-systems. The central guiding concept in the general system theory is that of 'system' which is often regarded as a whole, but composed of many interdependent parts which work together mutually to sustain it and enhance its efficiency. The various departments of FIRS are the interrelated and interdependent components which function mutually together to ensure its improved performance in tax revenue generation. If these do not work mutually together, the objectives of establishing FIRS will not be adequately achieved, thus the entire system, and indeed the nation will be adversely affected.

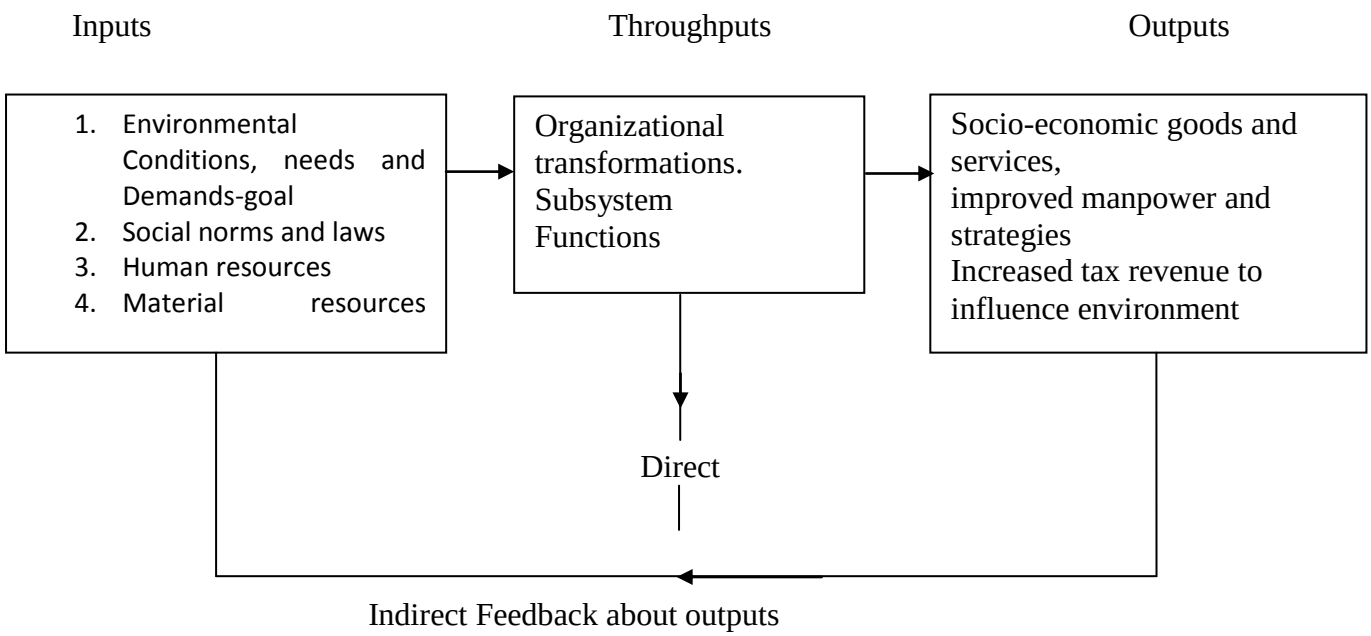
FIRS is an open system that constantly seeks and imports resources (inputs) in both human and material forms and transforms them into products and services (outputs) using internal social and technological processes (throughputs). A system has both internal and external environment which are also inter-dependent and from which (external environment) the system derives its energy. FIRS as a system, forms the internal environment with other sub systems and the North West Geo-Political Zone of Nigeria is the external environment from which the FIRS system draws its energy-the tax revenue. It also has an in-built mechanism which helps to maintain and regulate the relationships among the component parts. This theory enthrones the criterion of efficiency which is the main vein of this study. In line with this assertion, FIRS does not exist in isolation but mutually depends on both its internal-external environments. It is viewed as a social system with organized and coordinated groups of human and material resources mutually working together to achieve a common objective. These form a large part of its economic power as it accepts input in form of funds, human, material resources and transforms them into output (tax revenue). FIRS as an organization is made up of several inter-dependent component parts or subsystems that works together in one accord to achieve organizational goal. The sub-system include all the staff of the various departments and units as depicted in the organogram of FIRS in page 84, office structures and facilities. These form the internal environment of FIRS, while the external environment comprises all the tax payers, (clients) stakeholders, the physical environment and the public at large in the North West Geo-Political Zone of Nigeria, from whom FIRS generates its revenue and gets the necessary assistance to collect tax revenue respectively.

Organizational structures like new innovations and strategies develop around patterned activities of FIRS that form stable and practicable input, throughputs and output.

This theory is applicable to the study which intends to find out the performance of FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria. This theory is very relevant to the study and is justified because the system approach can analyze systems at different levels, it provides a suitable framework for assessing how well the various activities that form an organization interact with each other and with its external environment to achieve a common purpose. It also emphasizes that a change in one part of the system may affect other parts and their functions. The input of FIRS is in the form of human, material and financial resources and output is its performance ie amount of tax revenue generated. The throughputs (process) are made up of the various strategies used by FIRS to enhance its revenue generation process in the North West Geo-Political Zone of Nigeria.

Systems Theory Model

Figure 2.1



Source: Adapted from Sharma, M.P & Kaur, H. (2011) Public Administration in Theory and Practice.

Inputs here refer to: Environmental conditions, needs and demand goals- conducive environment for business for both FIRS and the tax payers in the form of security, safety of all citizens, availability and sufficiency of taxable incomes, shelter, infrastructure, adequate information, socioeconomic goods and services etc

Social norms and laws-Tax laws, tax enforcement, tax payers convenience.

Human resources-Staff –quantity, quality and efficiency.

Material resources -office equipment, ICT, database, communication and transportation facilities

Throughputs: organizational transformations -Quality staff, ICT, efficient and effective tax strategies and process,, Mission and vision of FIRS and machinery set in place to achieve this ie the organizational set-up and its tax administration process.

Subsystems and functions refers to the different divisions, sections, departments, units and their numerous functions as discussed in chapter four.

Outputs: improved tax revenue by FIRS, new innovations and effective tax strategies by FIRS, better environment due to efficiency in tax revenue generation, accountability, transparency and efficient use of tax revenue by government and its numerous benefits to the society.

Feedback: this in the form of information about environmental responses to FIRS tax administration and revenue generation (outputs), which keeps the system on course with regard to its goals and to evaluate the performance of the organization and its subunits.

Environment: a system has both internal and external environment which are also inter-dependent and from which (external environment) the system derives its energy. FIRS as a system, forms the internal environment with other sub systems and the entire North West Geo-Political Zone of Nigeria is the external environment from which the FIRS system draws

its energy-the tax revenue. It also has an in-built mechanism which helps to maintain and regulate the relationships among the component parts.

Weaknesses of the Systems Theory: Susser (1992) indicated that critism of the systems theory mainly focuses mainly on three areas, methodological weakness of the approach, lack of suitability for empirical research and a strong political bias. Some critics claim that systems analysis is misleading because it assumes that "reality 'really' consists of systems" .This view suggests that "societies consist of far more individual and isolated events than systems analysis'' is capable of handling" .Another aspect of the critism is that identifying boundaries and variables in the system is difficult, thus making it hard to formulate operational definitions and perform empirical research. Furthermore the concept of equilibrium cannot be operationally defined except perhaps in terms of economic behaviours. Finally, although the inputs and outputs can be readily identified, they may not have been adequately studied. The systems theory is generally regarded as being supportive of the status quo and thus conservative in its nature, it is interesting to note that, at the time Easton, proposed systems analysis for politics, many people considered it as having a liberal bent. Moralist made great contribution to research in many fields. Conservatives on the other hand, looked at system analysis as value-laden based on strong conceptualizations opposed to neutral impassionate science

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter highlights the numerous techniques used in gathering information for this study. It describes the research design, sources of data, types of data, study population, sample size, sampling technique, the instruments used in data collection and the methods used in the analysis of data collected.

3.2 Research Design

The research design for this study covered the entire process involved in data collection, collation and the analysis. The study, being a social science survey research, adopted the non experimental survey research design for its data collection, using a combination self-constructed questionnaires and interview questions as primary data sources. These were administered to respondents, comprised of persons above eighteen years, made up of employees of FIRS, some of their registered and active tax payers (clients) and some stakeholders from three selected states of the North West Geo-Political Zone of Nigeria. These were appropriately designed to evaluate the performance of FIRS in the Zone.

In order to achieve this, four variables were used as hypotheses - quality of FIRS staff, strategies used by FIRS, environmental factors and income level of tax payers.

The North West Geo-Political zone was selected for this research being a predominantly non-oil zone. Two sets of questionnaires were used in all, one set of questionnaire (313 which is about 71% of the Staff Study Population) for the relevant staff of FIRS and the second set of questionnaires (117 which is about 1% of FIRS clients and Stakeholders population) for registered FIRS clients and Stakeholders in the North West Geo-

Political Zone of Nigeria. A total of four hundred and thirty (430) questionnaires were administered. There were also interview questions for thirteen Management staff of FIRS and twenty two focused group members, comprising a focused group in each of the three states.

3.3 Population and Sample Size: The population of the study was divided into three groups. FIRS staff, clients and Stakeholders, then FIRS management staff. Three of the seven states (Kaduna, Katsina, Kano Jigawa, and Zamfara, Kebbi and Sokoto) of the North West Geo-Political Zone were used in this research, they were chosen based on their previous performances in tax revenue generation by FIRS. The best state, the average and least state in tax revenue generation ie Kaduna, Kano and Zamfara respectively. The three states Kaduna, Kano and Zamfara, have a total of eight FIRS offices spread across them as shown in table 3.1 p. 66.There are however some internal divisions recently made in some of the offices in each state to further enhance their efficiency.

The distribution of the Population size of the study is shown in table 3.1 p. 66. 454 FIRS staff from the three selected states (Kaduna, Kano and Zamfara) with their 20,611 clients and Stakeholders also 13 management staff and 22 focused group members.

The sample size is the unit of the study and a population that adequately represents the characteristics of the target population that was used for the research. It is the number of respondents that the researcher utilized for the study.

The sample size was determined using simple percentage and Krejcie and Morgan's (2013) table of determining samples size from a given population ((Appendix V, p.210), in order to obtain a suitable sample size of the study population. The total figures for each state for both FIRS staff and client were applied to Krejcie and Morgan's table of determining samples size and the sample size deduced as indicated on tables 3.1 and 3.2 (p.66-67)

Krejcie and Morgan's table presents a simple, precise and straight forward process of determining sample size from a given study population.

The sample size use for the research was 313, 117, 13 and 22 respectively and making a total of 430 for the questionnaires and 35 for the interview questions.

313 questionnaires were administered to FIRS staff in the Zone while, 117 questionnaires were administered to about one percent of their registered clients and stakeholders See table 3.1 and 3.2.

Table 3.1: Study Population and Sample Size Distribution

State	Offices	Staff capacity	Number of Stakeholders	Sample size to used in the research			Focussed Group
				FIRS Staff	FIRSMGT staff	FIRS Clients and Stakeholders	
Kaduna	Kaduna i	068	5,102				7
	Kaduna ii	059	3,034				
	Zaria	025	516				
	Funtua	017	207	118	04	040	
Kano	Kano i	048	1068				9
	Kano ii	080	3,011		06		
	Kano iii	097	6,974	143		050	
Zamfara	Gusau	060	699	052	03	027	6
Total	008	454	20,611	313	13	117	22

Source: FIRS zonal office Katsina and Kaduna (2012).

3.4 Sampling Technique

The research adopted two sampling techniques for the purpose of the research. The purposive-judgmental sampling technique was used for FIRS staff, while accidental sampling technique was used for its clients and stakeholders. This enabled the researcher to obtain a good sample which has both the accuracy and precision required. Four hundred and

thirty samples were taken from the different staff cadre of all the FIRS staff and from the different clients and stakeholders in the North West Geo-Political Zone of Nigeria. The groups include relevant FIRS staff and their registered tax payers (clients) and stakeholders.

The data gathering methods that were used include survey, review and collection of some FIRS records, interviews, and administration of questionnaires. The questionnaires were administered to the respondents by the researcher and two research assistants in the FIRS offices of the three selected states in the North West Geo-Political Zone of Nigeria. The interview was also conducted by the same persons.

3.5 Sources of Data

The data sources used for gathering the necessary materials for this research work consists of both primary and secondary sources. Relevant, qualitative and quantitative information was obtained from these two sources.

Primary data was obtained from the questionnaires and the interviews administered to the respondents, the staff, clients and Stakeholders of Federal Inland Revenue Service (FIRS) in the North West Geo-Political Zone of Nigeria. Quantitative and qualitative data was obtained from these sources through the administration of questionnaires and interview by the researcher and two research assistant. The questions asked were designed to correspond with the research questions, research objectives and to test the hypotheses as outlined in chapter one. The questionnaires were administered to FIRS staff and their clients and stakeholders while the structured interview questions were administered to the Management Staff of FIRS.

Secondary data: Relevant information on this research were obtained from FIRS Publications, FIRS Annual Financial Reports, Bulletins, FIRS documents, Textbooks, Journals, Newspapers, Company Publications, University Publications, Seminar Papers,

Magazines, Internet Facilities, and other related materials. For comprehensive information, the primary sources of information were used to support the information obtained from the secondary sources and to further authenticate the information obtained from the primary sources. Information on taxation in general, tax administration and tax revenue generation in Nigeria by FIRS were sourced for, from the secondary data.

3.6 Administration of Instruments

We made use of the most appropriate and suitable instruments for data collection, questionnaire and interview. The questions were generated in line with the research questions and objectives in a simple and clear grammar to enable the respondents understand and respond appropriately. Two sets of questionnaires were administered for the purpose of this research, one set of (313) questionnaires were administered to the staff of FIRS and the other set off (117) to the tax payers (clients) and stakeholders in the North West Geo-Political Zone of Nigeria. The questionnaires consist mainly of closed - ended questions which contained a five point Likert scale test items that was applied in soliciting the opinions of respondents. The open-ended interview questions were administered to the management staff of FIRS (13) being the relevant staff with such information for the study and 22 focused group members. A total of four hundred and thirty questionnaires were administered to all the respondents and thirty five interviewees. The sample questionnaires and interview questions are presented in appendix II-III, p. 203-208.

Table 3.2

State	Sample Size	Management staff	FIRS staff	Stakeholders
Kaduna	152	15	**118**	**40**
Kano	225	24	**143**	**50**
Zamfara	60	06	**52**	**27**
Total	442	45	**313**	**117**

3.7 Method of Data Analysis

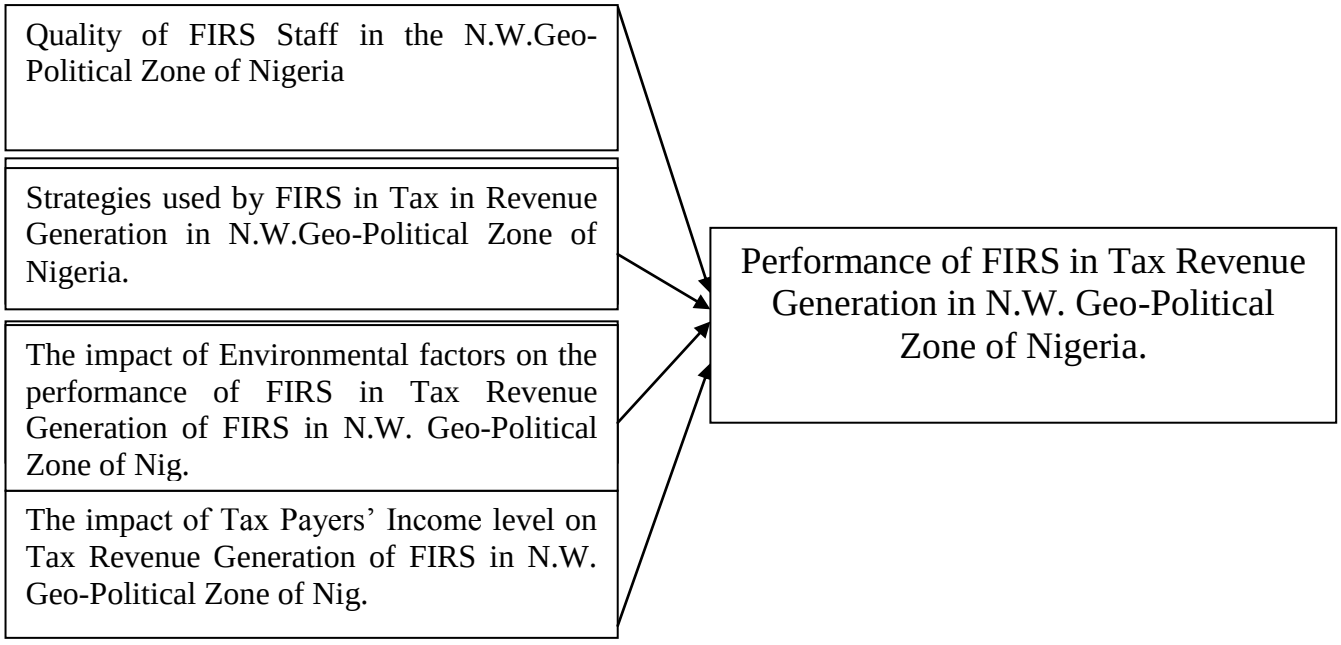
The study employed the Statistical Package for Social Sciences (SPSS) for the analysis of the data collected. The research adopted both qualitative and quantitative methods of data analysis. Data collected from both primary and secondary sources were subjected to descriptive and statistical analysis using, tables, simple percentages, bar-charts and the interpretations were deduced from these for further description/explanation.

Inferential statistical tool of analysis was also used to draw inferences from analyzed data for further interpretation. The Pearson Product Moment Correlation Coefficient (PPMCC) technique was applied to explain the strength of the relationship between the three main factors in the hypotheses of this research and how they influence the performance of FIRS in the North West Geo-Political Zone of Nigeria. Pearson's Correlation Coefficient was used because of the measurement scale applied in assessing the opinions of respondents regarding their levels of agreement and disagreement. It was applied in testing for significant differences between the variables and FIRS' performance in tax revenue generation the North West Geo-Political Zone of Nigeria. The coefficient of determination was applied to futher affirm the strength of the relationships in the variables of the research hypothesis, these tools were primarily employed to explain the level of the significance of the relationship between the four variables namely; quality of FIRS staff, Strategies used by FIRS in tax revenue generation, environmental factors and the impact of tax payers' income level on the

performance of FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria. Pearson's Correlation has been chosen for this study because parametric tools of analysis are suitable for determining relationships among variables.

The independent variables in the research are represented by quality of FIRS staff, Strategies used by FIRS in tax revenue generation, environmental factors and the impact of tax payers' income level on FIRS tax revenue generation in North West Geo-Political Zone of Nigeria

Figure 3.5.1: Variables on Efficiency of FIRS



Source: Researcher's Field Survey, 2015

The hypotheses of the study as stated in chapter one was tested and used to analyze the objectives raised in this study through the data obtained, from selected respondents in the various FIRS offices of the selected states in the North West Geo-Political Zone of Nigeria, through the use of questionnaires. Analysis was conducted to assess the relative predictive power of the independent variables on the dependent variable. The Statistical Package for

Social Sciences (SPSS) was employed in the different analyses that were conducted in the study.

CHAPTER FOUR

HISTORICAL BACKGROUND, OBJECTIVES AND ORGANIZATIONAL STRUCTURE OF FIRS IN NIGERIA

4.1 Introduction

This chapter presents a historical perspective of FIRS in Nigeria, its objectives and organizational structure, also the numerous tax reforms, tax laws enacted, and the establishment act of FIRS. In addition to these, the chapter also discussed the vision, mission, function and structural organization of FIRS in Nigeria.

4.2 Historical Origin of FIRS in Nigeria

It is expedient to trace the origin and the developmental trends of FIRS in Nigeria so as to determine whether these have significantly contributed in enhancing its tax revenue generation. The Federal Inland Revenue Service according to FIRS (2006) started as part of a colonial tax organization under the name Inland Revenue Department of Anglophone West Africa. The department's scope of administration at that time covered Nigeria, Ghana, Sierra Leone and the Gambia. FIRS taxation reforms handbook of (2012) stated that in 1943, the Nigerian Inland Revenue Department was carved out of the Inland Revenue Department of Anglophone West Africa, and established as an autonomous body under the supervision of the commissioner of the income tax. The Nigerian Inland Revenue Department consisted of

a. The Resident
b. Chiefs and elders in each district
c. Any Native Authority which by native law and custom was recognized as a collection authority.
d. Any Native council or group of persons appointed by the governor.

An official of the United Kingdom Inland Revenue Department, W.A.B Carter, was appointed as the first commissioner of income tax of the new agency, a position he held until 1951 when he was succeeded by Fraser G. Selby. In 1958 as one of the recommendations of the Raisman Commission, the income tax administration ordinance No. 39 of 1958 was passed. The ordinance among other things provided for the establishment of the Federal Board of Inland Revenue, however, full effect was only given to this provision under the Companies Income Tax Act (CITA) 1961. The Federal Board of Inland Revenue, as created under CITA 1961 consisted of:

a. Chairman
b. Deputy Chairman
c. Senior Assistant Secretary with the responsibility for revenue matters in the Federal Ministry of Finance
d. Legal Adviser in the Federal Inland Revenue Department
e. Two other members being Chief Inspectors of taxes or officers of equivalent rank; and
f. One further member appointed by notice in the gazette by the minister.

The chairman of the Federal Board of Inland Revenue was also chairman of the Federal Inland Revenue Department which was the executive arm of the Federal Board of Inland Revenue. In line with the new statutory structure, Ephraim Osindero was appointed as the first chairman of the Federal Board of Inland Revenue on the 26th April, 1961. In 1977, the re-organization of the Federal Board of Inland Revenue and its executive arm, the Federal Inland Revenue Department was formally approved by the Federal Government. The highlights of the re-organization were as follows:

- The posts of Chairman and Deputy Chairman of the Federal Inland Revenue Department were re-designated, Director and Deputy Director of the department respectively.
- There was an increase in the number of Deputy Directors from three to four, with specific functions assigned to each Director.
- The membership of the Federal Board of Inland Revenue was increased from seven to ten.
- Ministries and other organizations whose mandates had bearing on the functions performed by the board were to be represented on the board.
- There was an increase in the number of posts of Chief Inspectors and other established senior posts.
- Upgrading of the post of the Board Secretary.
- Creation of an intelligence section.

In 1991, about twelve years after the 1977 reform as mentioned above, the Federal Government set up a study group whose terms of reference included a review of the country's tax administration. The report of the study group led to the promulgation of the finance (miscellaneous taxation provisions) (amendment) No. 3 of 1993. This decree was a landmark statute in the history of tax administration in Nigeria.

Some of the salient provisions of the decree included:

i. Reconstitution of the Federal Board of Inland Revenue by expanding the number of members of the board to 15 including the Board Secretary.
ii. Establishment of the Federal Inland Revenue Service (FIRS) as the operational arm of the Federal Board of Inland Revenue.
iii. The re-designation of the Board Chairman as Executive Chairman and

iv. Establishment of a technical committee of the board.

The report stated that despite the reforms introduced by decree No. 3 of 1993, tax administration still remained a function of the civil service and the Chairman of the Federal Inland Revenue Service was appointed from the Directors of the Federal Ministry of Finance. It indicated that the first non-career civil servant to be appointed by the board was Mallam Balama Manu, a private sector banker who assumed office on 3rd September, 2001. Omoigui (2006) stated that in 2002, the government set up a study group headed by Dotun Phillips to examine the Nigerian tax system and make appropriate recommendations. Further to the study group recommendations, a working group headed by Mr. Seyi Bickersteth was also constituted. The re-aligned recommendations of the two groups had far reaching impact on Nigeria's tax administration and the implementation of the recommendations commenced in late 2003 and beyond. The year 2006 proved to be a dynamic year for FIRS with the reforms of the past few years manifesting in substantial dividends to Nigeria. Reform projects were also taking shape and promised even greater future rewards. She remarked that the organization witnessed a continued sustenance of the reform drive from various facets of the service that led to the realization of a bolder, brighter future of tax administration in Nigeria. The most far reaching outcome of the reforms from the viewpoint of tax administration according to her was the passage of the Federal Inland Revenue Service (establishment) Act 2007. The Act established the Federal Inland Revenue Service as a body corporate with perpetual success, a common seal and the power to sue and be sued. In addition, it created the Federal Inland Revenue Service Board.

The major arrangement and what existed hitherto is that whereas under the previous 2007 scenario, cooperate personality was vested in the Federal Board of Inland Revenue and the Federal Inland Revenue Service functioned merely as an operational arm of the Federal

Board of Inland Revenue, but since the passage of the 2007 act, corporate personality is now vested in the Federal Inland Revenue Service. The Federal Inland Revenue Service board had responsibility to provide strategic policy for the service. Another major feature of the Federal Inland Revenue Service Establishment Act 2007 is that it granted autonomy to the service. This autonomy manifest at two levels:

i. First administratively speaking, the service is no longer dependent on the Federal Civil Service Commission in the areas of recruitment, promotion, welfare and discipline. These issues are now determined by the Federal Inland Revenue Service Board.
ii. Secondly, the service is now funded by the cost of collection mechanism, whereby a certain percentage of all non-oil revenue collected by the service appropriated by the National Assembly for the operations of the service.

The autonomy granted the service, has greatly improved its operations and enhanced efficiency in its processes. Investment in Information and Communication Technology (ICT) and modern work tools have led to automation of key processes including collection. This has gone a long way in blocking leakages in the system and boosted government revenue profile. The service also underwent structural re-organization within this period and new offices were created. Over the years, the service has recruited many new staff with relevant skills and competence to fill these new vacancies thereby increasing FIRS staff strength in Nigeria to about 6,372 as at 2014. It is in this regard that Edemode (2009) remarked that there are obvious emerging signs and evidences of an efficient tax administration in Nigeria from FIRS.

Overall, since 1943 when the Nigerian Inland Revenue Department was established, it has undergone series of modifications within the period of 70 years of its existence to attain

its present form. At every turn, these modifications are aimed at enhancing the efficacy of the organization. The reforms which gave birth to the current structure of the service and which are on-going are also geared towards this objective. Specifically, there is a deliberate drive to reposition the service as a 21st century agency in order to achieve its stated mission and vision objective.

4.3 Vision and Mission of FIRS.

The Federal Inland Revenue Service has continued with the implementation of the tax reform agenda which began in 2002 following the recommendation of the study group of Philips 2002, on the review of the Nigerian tax system and the working group which reviewed the first report issued by the group. In the report, the need was emphasized for Nigeria to build an enduring tax legacy that will operate a transparent and efficient tax system that optimizes revenue collection and promotes voluntary compliance. In pursuit of this objective, the FIRS embarked on practical strategies to address the following issues.

i. Simplification of operational tax procedure and policies so as to ensure tax compliance.
ii. Re-organization of tax the existing administration system for increased effectiveness.
iii. Promotion of integrity amongst tax administrators and tax payers.
iv. Comprehensive revision of the existing Nigerian tax laws.
v. Elimination of multiple taxation to encourage the flow of investment.
vi. Modernization of FIRS in order to keep up with the pace of the on-going tax reform.
vii. Obtaining financial and administrative autonomy for FIRS to make it more effective and efficient.

viii. In pursuit of the above objectives, FIRS forwarded a set of bills to the National Assembly for consideration and subsequent approval. Some of these bills have scaled through while some are still awaiting final passage into law by the National Assembly.

4.3.1 Statement of FIRS Vision and Mission

FIRS Vision; to ensure that every entity voluntarily makes appropriate and timely tax payment towards the development of the Nigerian state.

FIRS Mission: To operate a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance.

Core Values:

i. Professionalism, a staff of the FIRS and its agent shall exhibit adequate competence and know-how level, accountability and respect to tax payers and constituted authorities.

ii. Integrity, in terms of conduct, FIRS should exhibit honesty, fairness and transparency.

iii. Efficiency, operations of FIRS shall be such that minimizes time spent and cost incurred by tax payers and administrators.

4.4 Taxes Administered by FIRS

4.4.1 Petroleum Profit Tax

This tax is administered on companies engaged in petroleum operations. The tax is on the proceeds from the sale of oil and related products extracted by the company plus any other income of the company incidental to and arising from its petroleum operations. As earlier stated, the performance displayed by this tax was attributable to the surge in the prices of petroleum products. The performances showed an improvement of about 53.9% over the

2004 actual collection figure of N878.63 billion. This improvement is fast depreciating with the current collapse in crude oil prices.

4.4.2 Companies Income Tax (CIT)

This tax is administered on all companies operating in Nigeria other than those engaged in petroleum operations (whether resident or non-resident). This sector contributes more than any other singular business sector. The government sector also accounts for a significant portion of the revenue collected due to high government spending. The income generated by petroleum companies' income tax. Include those others stated under CIT as withholding tax and stamp duties collections. Withholding tax is not another tax; it is just an advance payment of income tax The enabling legislation provides that where any payment on which withholding tax should be deducted is due from person/entity to another, the person/entity making the payment is expected to deduct tax at the applicable rate and remit the tax deduced to the relevant tax authority. The performance of these has shown some improvement over the years.

4.4.3 Value added Tax (VAT)

This tax is a consumption tax, which is levied at each stage of consumption chain and is borne by the final consumer. VAT comprises both import VAT (VAT on all goods and services imported) and non-import VAT. The government sector contributes the highest amount of revenue than that contributed by the manufacturing sector of the economy. This tax forms a stable pool and a major source of tax revenue in Nigeria.

4.4.4 Education tax

Education tax is currently collected by FIRS, on behalf of the Education Trust Fund is administered on all companies operating in Nigeria with the exception of the non-Nigerian companies. The state government collects those of individuals and educational institutions within its jurisdiction and these have proved to be a very stable source of tax revenue in Nigeria

4.4.5 Consolidated tax

Consolidated tax is made up of pre-operation levy of companies that are yet to commence business and the personal income tax of the following category of individuals:

a) Persons employed in the Nigerian Army, Navy, Air force, Police other than in a civilian capacity.
b) Officers of the Nigerian foreign service;
c) Residents of the Federal Capital Territory, Abuja; and
d) Any other non-resident who derives income or profit from Nigeria.

This tax though viable, is yet to witness a remarkable performance in Nigeria.

4.5 Organizational Structure of FIRS

The FIRS management structure went through major changes over the years, the current structure was adopted in order to meet international standards while at the same time taking into cognizance the peculiarities of the Nigerian economy. Before 2005, FIRS operated under the following directorates.

i. Assessment Tax Audit and Special Investigation Branch
ii. Human Resource Management/Planning Research and Statistics

iii. Collection, International Tax and Computerization

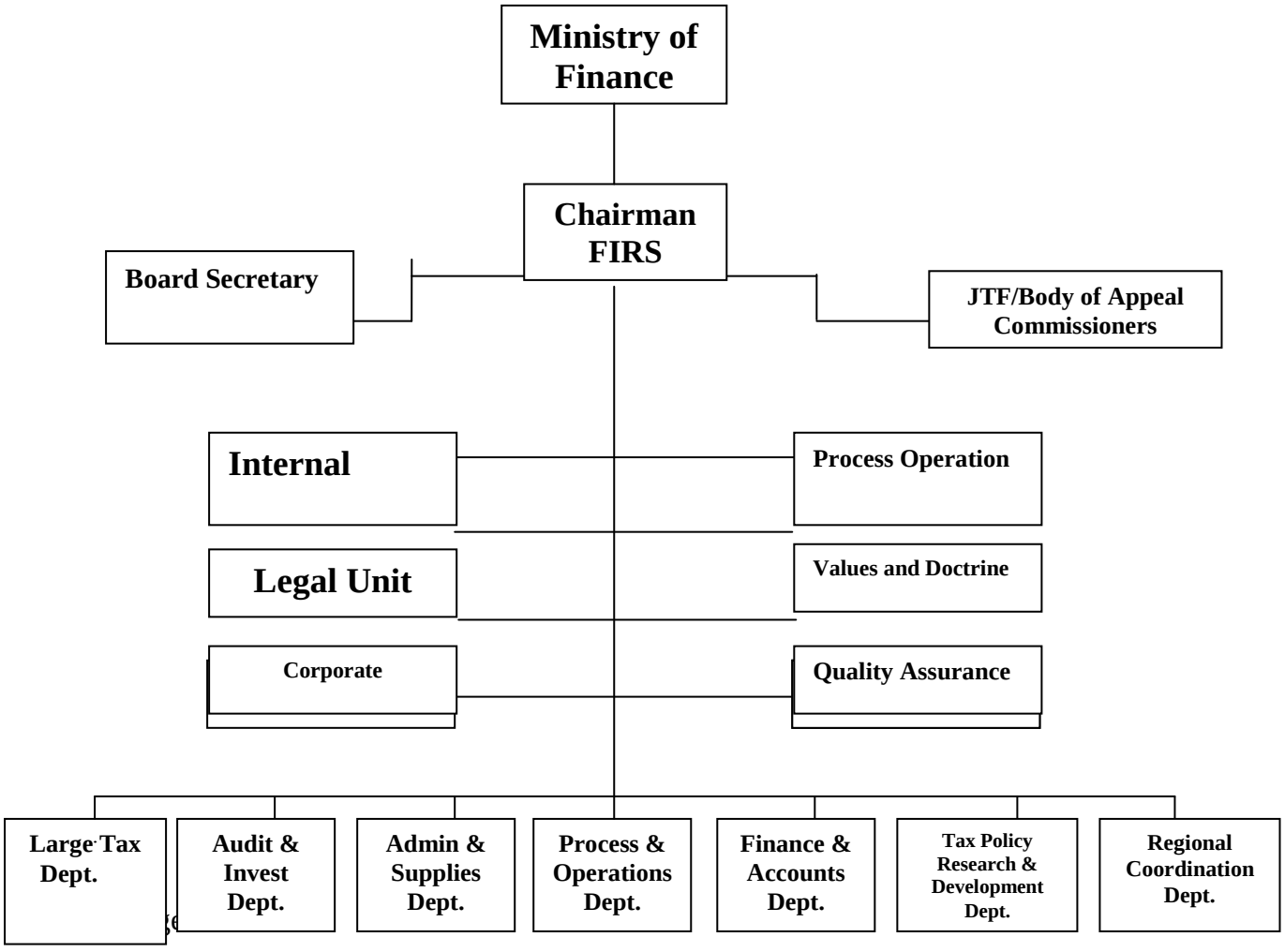
iv. Finance and Supply

v. VAT Directorate

vi. Petroleum and Pioneer

These have now been replaced by the new structure as shown in the organogram

CHART 4.1: Organizational Structure of FIRS



Source FIRS Annual Reports and Accounts 2012

This new structure is taxpayer focused and the aim was to be more responsive to the needs of the taxpayers and other stakeholders and to encourage voluntary tax payment culture which will ultimately lead to improved tax administration.

B. Office of the Chairman

The chairman's office is the highest office in FIRS that coordinates all other departments and the service as a whole both technically and administratively. The office provides the service with dynamic leadership which encompasses the following:

i. Provision of strategic direction for the FIRS.

ii. Supervision of the following Secretariats: Joint Tax Board, VAT Tribunals, Body of Appeal Commissioners, Anti-Corruption and Transparency Unit, Security/Resident Advisory Units, FIRS Bill Drafting Coordination of Unit and general office administration .

iii. Interfacing with all external public and private sectors.

iv. Liaising with external stakeholders: The Executive and the Legislative arms of government.

The following offices are under the direct supervision of the office of the chairman:

B. i Investigation and Intelligence

This division conducts investigation (civil and criminal) into reported cases of tax evasion. In addition, the Division carries out intelligence functions relating to building up intelligence data bases on taxpayers.

B. ii Board Secretary

The office of the Board Secretary constantly liaises with the Chairman's office and takes minutes at all meetings of the Board. The Office is also responsible for communicating Board decisions to appropriate Departments. In addition, the Board secretary supervises Enlarged

Management Meetings, Management and Board Meetings, Monthly Technical Committee Meetings.

B. iii Internal Audit

The unit safeguards the assets of Government and ensures that the internal control measures are complied with, in FIRS.

B. iv Taxpayer Education and Corporate Communication

This Unit was established to provide tax enlightenment to taxpayers and also project the image of FIRS.

B. v Values and Doctrine Division

The values and Doctrine Division was set up in 2005 as a result of the lack of public confidence in the Nigerian tax system. The Division has responsibilities for the eradication of fraudulent activities on the part of tax revenue officials. Taxpayers are encouraged to report any incidences of corrupt practices through Whistle Blower or direct report to the Office of the Chairman. The Division is also responsible for rewarding excellent performances within the Service.

B.vi Quality Assurance Division

The Division has the responsibility for ensuring standards in FIRS modes of processes and operations.

B.vii Legal Unit

The legal Unit is responsible for offering legal advice to the Board in the Implementation of the various tax laws. The Unit also handles prosecution of defaulting taxpayers and represents the Service in other matters requiring adjudication.

B. viii Information and Communication Technology Unit

This unit is accountable for the supervision, monitoring and administration of all FIRS computer systems. The Unit maintains and provides IT support services to all staff in possession of FIRS computer system and also provides technical support to committees set up to deliberate on matters relating to information technology.

4.6 Brief on Departments

4.6.1 The Large Taxpayer Department

The large Taxpayer Department has responsibility for the assessment and collection of all taxes for the under listed categories of taxpayer:

i. Companies with annual turnover of N1 billion and above

ii. Oil Service companies with turnover of N500 million and above

iii. All banks

iv. All oil processing companies

v. All Federal Ministries, departments and Agencies (MDA's) within their areas of jurisdiction.

vi. PAYE remittance of the policy Foreign Affairs personnel and Armed Forces.

vii. PAYE remittance from MDA's personnel resident in FCT, Abuja.

The Department also offers technical advice to Government on oil and gas related issues. This Department comprises Research and Data Gathering unit, Reconciliation unit and Monitoring Unit, Through these Units, the Department ensures that the right tax payments are made as and when due. In addition, the department conducts regular tax drives, collects tax arrears and performs reconciliation of receipts issuance, cashbook maintenance, and bank collection and also triggers audit and/or investigation when necessary.

4.6.2 Regional Coordination Department (RCD)

The regional coordination Department is responsible for the supervision of all the seven (7) regional offices of the FIRS, covering all the Integrated Tax Offices, stamp duties and Non-Governmental Organizations which are spread across the country. Other key functions of the department are providing support to Small and medium scale enterprises (SMEs) and monitoring the activities of the NGOs. The Department is made up of two main Units' viz. Inspection and Taxpayer Education and Small/Medium Units through which it performs its duties. The study observed that this unit is not properly utilized because the coordination among FIRS is poor. Branch offices operate as 'separate' entities with poor linkages and collaboration.

4.6.3 Tax policy, Research and Development Department

This department is the intellectual hub of FIRS and was established with a view to constantly updating taxpayers through the release of information circulars on change in the laws and FIRS processes.

Other functions of the Department include:

i. Conducting research
ii. Tax database development
iii. Reviewing and up-dating the Nigerian tax laws
iv. Facilitating treaty negotiation activities
v. Revenue projection and estimation
vi. Tax dispute resolution
vii. Determination of losses arising from tax waivers/exemptions.

The above functions are performed by the three Departments/Units namely: Tax advisory/Dispute Resolution, Tax Treaty, and research and Data Warehousing units.The research conducted are not sufficient and tax policies and laws need constant review to ensure an enhanced performance of the entire tax system.

4.6.4 **Administration and Supplies**

The Department is responsible for the management of human resources functions, staff welfare matters, personnel records/files, promotion, discipline, training program and other capacity building functions. Also, it strives to ensure that the FIRS is manned at all times, with the right mix of staff as required for effective discharge of the Service's responsibilities. It also coordinates the function of supply Unit and coordination of the operation of this Board of Trustees. All the functions of this department as mentioned above are spread across promotion and recruitment Unit, supplies and Unit, Discipline and staff Matters and Training Units

4.7 Recent Tax Trend and Tax Reforms in Nigeria in Nigeria

Nigeria is governed by a Federal System; hence its fiscal operations also adhere to this system. This has serious implications on how the tax system is managed in the country. In Nigeria, the government's fiscal power is based on a three-tier tax structure divided among the Federal, State, and Local Governments, each of which has different tax jurisdictions. Odusola, (2006) stated that as at 2002, about 40 (forty) different taxes and levies are shared by all three levels of government. He remarked that the most viable taxes are under the control of the Federal government while the lower tiers are responsible for the less buoyant ones.

The tax powers and jurisdictions of the Federating units are enshrined in the Constitution under the relevant Acts which include income Tax Management Act (I.T.M.A) (1961), Company Income Tax Act (C.I.T.A) (1990), VAT Act (1993) and other relevant legislations.

The Federal Government has the jurisdiction to collect Companies Income Tax (CIT), Petroleum Profit Tax (PPT); Value Added Tax (VAT), Education Tax (EDT); Capital Gains Tax (CGT) for corporate bodies, Withholding Tax (WHT) for companies, Personal Income Tax (PIT) from the personnel of Armed Force, Police, External Affairs Ministry and Abuja Residents. Other areas are rent and royalties on extractive industries/solid minerals, customs duties and excise duties. The states have jurisdiction to collect Personal Income Tax on state residents, Capital Gains Tax and Stamp Duties (individuals), Toll/Road Taxes, Levies and Fees, Pool Taxes; Business Premises and Registration Levies, Development Levies; other fees (registration, right of occupancy and state markets).

Local Government are to collect Property/Tenement Rates; Shop and Kiosk Rates, Fees on Liquor License, Slaughter Slab Fees, Marriage, Birth and Death Registrations, Street Name Registration, Market/Motor Park Fees, Domestic Animal License Fees, Bicycle, Trucks, Canoe Fees, Local/Rural Right of Occupancy (outside state capital), Cattle Tax, Merriment Tax, Radio and Television License, Vehicle Parking, Public Convenience, Sewage and Refuse Disposal Permit Fees, Cemetery and Religious Places Permit Fees, Signboards and Advertisement Permit Fees.

Each tier of government has agencies or institutions responsible for the collection of various taxes as assigned by the relevant authorities.

Tax Reforms in Nigeria

In response to the challenges posed by taxation in Nigeria the Federal Government has made four separate attempts to reform the tax system. The 1978 task force on tax Administration headed by Alhaji Shehu Musa which achieved the following:

a. Introduction of withholding tax regime.

b. Imposition of 10% special levy on the excess profits of banks.

c. Imposition of 2.5% turnover tax on building and construction companies.

Also, the 1991 study group on the Nigerian Tax System and Administration headed by Prof. Emmanuel Edozien and the 1992 study Group on indirect Taxation by Dr. Sylvester Ugoh achieved the following:

a. The establishment if the Federal Inland Revenue Service (FIRS).

b. The establishment of revenue Services at the tier of Government.

c. Indirect/consumption tax – Value Added Tax (VAT).

In 2002 there was another study group on Nigerian tax system headed by Prof Dotun Philips which achieved the following;

a. Centralizing tax administration with emphasis on tax harmonization

b. Stimulating the non-oil sector of the economy.

C. Effort to reduce tax rate

d. Developing a tax policy for Nigeria

The report of the study group contained some radical shifts in policy that necessitated the Federal Government to set up a working group headed by Seyi Bickersteth, to further review the report of the study group in 2004. The Study Group and the Working Group saw the need for more inputs from the stakeholders in the nation's tax system and came up with the following reasons why it was expedient for the Nigerian tax system to be reformed;

- Efficient and effective tax administration
- Stimulate the non-oil sector of the economy
- To resolve contentious issues in tax administration
- Redistribute wealth and entrench a more equitable tax system
- Capacity building for administrators and tax payers
- Centralization of revenue agency and computerization
- Reduce effective tax rates and simplify tax regime
- Develop a tax policy for Nigeria, etc

In essence, the outcome of these wide consultations has resulted in the ongoing radical and wide-ranging reform of the FIRS and tax administration and policy in Nigeria.

The National Tax Policy

The national tax policy provides direction for the operation of the Nigerian tax system in order to help stimulate the economy for growth and development and for the benefits of all Nigerians. It is a policy document which provides a set of guiding principles for all taxation in Nigeria.

There are 12 signposts as presently formulated in the document released in June, 2008. Namely:

i. The overriding objective of the National Tax policy is to provide a stable point of reference for stakeholders for which they shall be held accountable.

ii. The taxes in the Nigerian tax system shall be few in number, broad – based and high revenue – yielding.

iii. There shall be a shift in the focus of the system from direct taxation to indirect taxation. Nigeria should seek to have low rates of company income Tax and personal income Tax by international comparison.

iv. Internal multiple taxation by various ties of government on income, property, imports, production and turnover should be avoided.

v. Tax incentives should be minimized and streamlined. Their use should be restricted to only areas where they help to achieve national objective of building an efficiency tax system and promote development.

vi. The ministry of finance shall be the body to provide oversight functions over the activities of the Tax/Revenue authorities in Nigeria.

vii. Tax policy formulation must be the joint responsibility of FIRS, Customs, NPC, NNPC and other agencies.

viii. The power to impose, increases, reduce or cancel any rate of tax shall be vested on the National assembly with respect to all tax law from the Executive.

ix. The joint Tax Board (JTB) should be strengthened by law as an institution for the coordination of personal income tax Administration across Nigeria.

x. The Nigeria tax system shall be subject to comprehensive every three (3) years to cover the tax policy, tax administration and tax laws.

xi. All the international tax obligations contracted shall be respected. Nigeria shall continue to pursue and expand its frontiers on international law treaties.

xii. Tax shall be collected only by career tax administrators, who are public servants, and not by consultants or agents in an ad-hoc capacity.

Objectives of the Nigerian Tax System

The Nigerian Tax System is designed to contribute to the well-being of all Nigerians. The objectives, therefore, are to achieve economic growth and development. Therefore, the system should cause no disruption to economic activities; it should provide the government with stable resources that it shall invest in well-judged expenditures and to provide economic

stabilization. This will help to minimize the negative impacts of volatile booms and recessions and complement monetary policy to achieve economic stability. It is also to pursue fairness and distributive equity and to correct market failures or imperfections (e.g. results from national monopolies and extemalities).

Uviomo Akpo, the Chairman Delta state Board of Internal Revenue, in his paper (on the people as Government: The Imperatives of Tax payment) (April, 2009) suggested the following as the ways to reposition the Nigerian economy through taxation

Widening the Tax Base

The law tax yield has been attributed to the disappearing tax base in the economy. The tax base of the economy is the legal description of the object upon which a tax is collected. Nigeria, in her quest to attract foreign investments has granted a lot of tax concessions to the prospective investors. These waivers and concessions have contributed immensely to the decline of the tax yield and consequently, denied the government a sizable share of revenue. Critical revenue of the waivers and concessions would assist in eliminating areas of wastage, while future concession should be based strictly in those activities where there is death of high level technical and managerial know-how.

Need to check Evasion:

It has been observed that a large number of people do not pay tax and this underscores the need to check evasion in order to boost revenue collections. Therefore, punitive measures should be taken against those caught evading taxes.

The re-introduction of poll-tax for the operators, in the informal sector, whose activities cannot be readily assessed by tax officials, can be adopted as revenue generating policy last resort.

Effective Use of Progressive Taxation to Reduce Inequality

Nigeria's tax system should embrace more of the progressive tax system in it policy schemes. This would ensure that the rich and the affluent in the society pay more relative to the poor and this would facilitate income redistribution and equity within the society.

Multiplicity of Taxes and Problems of Jurisdiction

The issues of multiplicity of taxes arise as a result of poor and inadequate delineation of jurisdiction. To this end, the enabling tax Act should be devoid of vague previsions such that it would not be subjected to multiple interpretations. Tax laws fashioned out with simple and clear provisions would assist in this regard. Therefore, a review of conflicting provision under the various existing Act would help in reducing tax multiplicity and foreclose unnecessary disagreements arising from such legislations.

Engagement of Well-Paid Skilled Manpower in Tax Administration:

In order to address the problem of corruption and dearth of technical manpower in tax administration, tax professionals should be trained, recruited and the remuneration package should be significantly improved to retain the services of the professionals.

Provision of infrastructure

The government at various levels should provide function infrastructural facilities to the citizen so that they would see the reason to pay taxes. The available of function social infrastructures like good road, portable water, and electricity would motivate citizens to fulfill their tax obligations to the government.

Re-introduction of toll Collections

The importance of road transportation in the Nigeria economy cannot be overemphasized. Apart from being the commonest means of transportation, it is cheaper relative to other means of transportation, given the fact that the rail transport system has failed. Thus, a well-managed tolls collection system would ease the problem of road maintenance if properly implemented. In this respect, the government should establish an enduring system that is transparent and accountable.

Tax Payers Education

The tax payer's education to create general awareness on the civil responsibility of a good citizen would be timely. As a corollary, the teachings of civics are all levels our educational system should be reintroduced. Furthermore, a public that effectively pays its taxes provides a veritable check for excesses by public officials as public accountability is easily enforced when the majority provides the means for running the government

CHAPTER FIVE

DATA PRESENTATION AND ANALYSIS

5.1 Introduction

This chapter presents the analysis and interpretation of all the data obtained from both primary and secondary sources. These are made up of responses obtained from the three hundred and forty eight (348) returned questionnaires that were administered to FIRS Staff and their Stakeholders, so also responses of interview conducted on the management staff of FIRS in the North West Geo-Political Zone of Nigeria with corresponding secondary data on tax revenue generation within the period of study. The content analysis was used to interpret these data in order to test the hypothesis using the statistical tools of Pearson's correlation and regression analysis. The sample size that was used, was deduced from Kredjie and Morgans table of determining size as mentioned earlier appendix v, p 223. This was found suitable because it presents a simple, precise and straight forward process of determining samples size from a given study population. The sample size used for the study was further obtained through purposive-judgmental sampling technique, this is because the target groups for the study (FIRS, clients and stakeholders) are known and it is a relevant population. We believe that they have in-depth knowledge of the subject matter of the research.

Data from primary sources (questionnaires of FIRS Staff only) and their retrieval analysis is shown below.

Table 5.01a: Analysis of Administered Questionnaires

States	Number of Questionnaires Administered	Number of Questionnaire Returned	Percentage of Questionnaires %Returned	Number of Questionnaires not Returned	Percentage of Questionnaires% not Returned
Kaduna	120	098	082	022	018
Kano	141	112	079	029	021
Zamfara	052	048	081	010	019
Stakeholders for the Three States	117	090	078	027	022
Total	**430**	**348**	**081**	**082**	**019**

Source: Researcher's Field Survey, 2015

Table 5.01b: Analysis of Administered Questionnaires

The data from primary sources (questionnaires of FIRS Staff and their Stakeholders) and their retrieval analysis is shown below.

States	Number of Questionnaires Administered	Number of Questionnaires Returned	Percentage of Questionnaires Returned
Kaduna	120+40=160	126	79
Kano	141+50=191	157	82
Zamfara	052+27=79	065	82
Total	**430**	**348**	**081**

Source: Researcher's Field Survey, 2015

5.2 Analysis of Demographic Data and Discussion

Demographic characteristics of Respondents

Table 5.02: Gender of the Respondents

Gender	Frequency	Percentage	Cumulative Percentage
Male	275	79	79
Female	073	21	100
Total	**348**	**100**	**100**

Source: Researcher's Field Survey, 2015

Table 5.01 above shows that 275 of the respondents are males representing 79% of the sample size, while 73 respondents are females which represent 21% of the sample size. These results show that majority of the respondents are males.

Table 5.03: Age Group of the Respondents

Age	Frequency	Percentage	Cumulative ercentage
21-30	056	016	016
31-40	187	054	070
41-50	91	026	096
51 and above	14	004	100
Total	**348**	**100**	**100**

Source: Researcher's Field Survey, 2015

Table 5.02 above shows that 56 of the respondents are within the age group of 21-30 which represents 16% of the sample size, 187 of the respondents are within the age group of 31-40 which represents 54% of the sample size, 91 respondents are within the age group of 41-50 which represents 26% of the sample size and 14 respondents are within the age group of 51and above which represents 4% of the sample size. These results show that majority of the respondents are within the age group of 31-40 years, followed by ages 41-50, 21-30 and 51 and above respectively.

Table 5.04: Educational Qualification of the Respondents

Educational Qualification	Frequency	Percentage	Cumulative Percentage
SSCE	007	002	002
NCE,OND,ND	028	008	010
HND, Degree	184	053	063
Post Graduate	129	037	100
Total	**348**	**100**	**100**

Source: Researcher's Field Survey, 2015

Table 5.03 above shows that 7 respondents have SSCE, which represents 2% of the sample size, 28 respondents have NCE/OND/ND which represents 8% of the sample size, 184 respondents have HND/DEGREE which represents 53% of the sample size while 129 respondents have Post Graduate Degrees which represents 37% of the of the sample size. These results show that more of the respondents possess HND/DEGREE followed by Post Graduate Degrees, NCE/OND/ND and SSCE respectively.

Table 5.05: Marital Status of the Respondents

Marital Status	Frequency	Percentage	Cumulative Percentage
Married	523	081	081
Unmarried	084	013	094
Divorced	013	002	096
Separated	000	000	096
Widowed	026	004	100
Total	**348**	**100**	**100**

Source: Researcher's Field Survey, 2015

Table 5.04 above shows that 523 respondents are married which represents 81% of the sample size, 84 respondents are unmarried which represents 13% of the sample size, 13 respondents are divorcees which represents 2% of the sample size while 26 respondents are widows which represents 4% of the sample size. These results show that majority of the respondents married followed by the unmarried, the widowed and the divorcees respectively.

Table 5.05: Profession/Occupation

Profession/Occupation	**Frequency**	**Percentage**	**Cumulative Percentage**
Public Servant	296	085	085
Student	014	004	089
Farming	000	000	089
Business	031	009	098
Others	007	002	100
Total	**348**	**100**	**100**

Source: Researcher's Field Survey, 2015

1. Table 5.05 above shows that 296 respondents are Public Servants which represents 85% of the sample size, 14 respondents are Students which represents 4% of the sample size, zero respondents are farmers which represents 0% of the sample size, 31 respondents are into Business which represents 9% of the sample size while 7 respondents belong to other occupational categories not mentioned in the questionnaire which represents 2% of the sample size.

These results show that majority of the respondents are public servants followed by the Business profession, the Students and the Farmers respectively.

5.3 Data Analysis

Kaduna State

Analysis of Questionnaires on Test of hypothesis 1

- That there is no significant relationship between the quality of FIRS staff and the amount of revenue it generates in the North West Geo-Political Zone of Nigeria.

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed
SD – Strongly Disagreed

Table 5.07a

SN	VARIABLE	SA	A	U	D	SD	Total
1.	FIRS has sufficient human, material and financial resources that maximizes its efficiency in revenue generation in the North West Geo-Political Zone.	08(06%)	29(23%)	00(00%)	77(61%)	12(10%)	126(100%)
2.	FIRS has sufficient skillful manpower for an efficient tax revenue generation in the Zone.	0I (01%)	18(14%)	00(00%)	94(75%)	13(10%)	126(100%)
3.	The staff capacity of the various FIRS offices in the North West Geo-Political Zone, is adequate enough to ensure an efficient tax revenue generation.	08(06%)	20(16%)	14(11%)	67(53%)	17(14%)	126(100%)
4.	The remuneration of FIRS staff is adequate enough to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?	07(06%)	33(26%)	08(06%)	62(49%)	16(13%)	126(100%)
5.	The various trainings undertaken by FIRS staff are relevant and effective to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?	05(04%)	19(15%)	11(09%)	73(58%)	18(14%)	126(100%)
6.	The job of FIRS staff, though challenging is interesting, satisfying and has helped to develop them for greater performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.	09(07%)	22(18%)	04(03%)	82(65%)	09(07%)	126(100%)
7.	FIRS staff welfare is properly taken care of, and they are adequately motivated to ensure their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.	08(06%)	11(09%)	05(04%)	64(51%)	38(30%)	126(100%)
8.	FIRS staff in the zone are fully committed and dedicated to their work and are free from any acts of indiscipline.	21(17%)	87(69%)	05(04%)	13(10%)	00(00%)	126(100%)

Source: Researcher's Field Survey, 2015

Item one on table 5.07a, shows that 08 respondents representing 06% strongly agreed that FIRS has sufficient human, material and financial resources that maximizes its efficiency in revenue generation in the North West Geo-Political Zone, 29 respondents representing 23% agreed, 00 respondents representing 00% were undecided while 77 respondents representing 61%, disagreed and 12 respondents representing 10%,strongly disagreed. These indicate that majority of the respondents (77+12)89 representing (61+10) 71% disagreed that FIRS has a sufficient human, material and financial resource that maximizes its efficiency in revenue generation and (08+29)37 respondents representing (06+23) 29% agreed.

Item two on table 5.07a, shows that 01 respondent representing 01%, strongly agreed that the FIRS has sufficient skillful manpower for an efficient tax revenue generation in the Zone, 18 respondents representing 14% agreed, 00 respondents representing 00% were undecided while 94 respondents representing 75%, disagreed and 13 respondents representing 10%,strongly disagreed. These indicate that majority of the respondents (94+13)107representing (75+10) 85% disagreed that the location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS and (01+08)09 respondents representing only (01+14) 15% agreed.

Item three on table 5.07a, shows that 08 respondents representing 06% strongly agreed that the staff capacity of the various FIRS offices in the North West Geo-Political Zone, is adequate enough to ensure an efficient tax revenue generation. 20 respondents representing 16% agreed, 14 respondents representing 11% were undecided while 67 respondents representing 53%, disagreed and 17 respondents representing 14%, strongly disagreed. These indicate that majority of the respondents (67+17)84 representing (53+14) 67% disagreed and (08+20)28respondents representing (06+16) 22% agreed.

Item four on table 5.07a, shows that 07 respondents representing 6%, strongly agreed that the remunerations of FIRS staff is adequate enough to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 33 respondents representing 26% agreed, 08 respondents representing 06% were undecided, while 62respondents representing 49%, disagreed and 16 respondents representing 13%, strongly disagreed. These indicate that majority of the respondents (62+16)78 representing (49+13)62% disagreed while (07+33)40 respondents representing (06+26) 32% agreed.

Item five on table 5.07a, shows that 05 respondents representing 04%, strongly agreed that the various trainings undertaken by FIRS staff are relevant and effective to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 19 respondents representing 15% agreed, 11 respondents representing 09% were undecided while 73 respondents representing 58%, disagreed and 18 respondents representing 14%, strongly disagreed. These indicate that majority of the respondents (73+18)91representing (58+14)72% disagreed, while (05+19)24 respondents representing (04+15) 19% disagreed.

Item six on table 5.07a, shows that 09 respondents representing 07%, strongly agreed that the job of FIRS staff, though challenging is interesting, satisfying and has helped to develop them for greater performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 22 respondents representing 18% agreed, 04 respondents representing 03% were undecided while 82 respondents representing 65%, disagreed and 09 respondents representing 07%, strongly disagreed. These indicate that majority of the respondents (82+09)91 representing (65+07)72% disagreed while (09+22)31 respondents representing (07+18) 25% agreed.

Item seven on table 5.07a, shows that 08 respondents representing 06%, strongly agreed that FIRS staff welfare is properly taken care of, and they are adequately motivated to

ensure their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 11 respondents representing 09% agreed, 05 respondents representing 04% were undecided while 64 respondents representing 51%, disagreed and 38 respondents representing30%, strongly disagreed. These indicate that majority of the respondents (64+38)102 representing (51+30)81% disagreed while (08+11)19 respondents representing (06+09) 15% agreed.

Item eight on table 5.07a, shows that 21 respondents representing 17%, strongly agreed that FIRS staff in the zone are fully committed and dedicated to their work and are free from any acts of indiscipline. 87 respondents representing 69% agreed, 5 respondents representing 04% were undecided while 13 respondents representing 10%, disagreed and respondents representing 00%, strongly disagreed. These indicate that majority of the respondents (21+87) representing (17+69)86% agreed while 13 respondents representing only10% disagreed.

The summary of table 5.07a shows that majority of the respondents which represents about 70% of all the respondents disagreed that in the quality of FIRS staff in the North West Geo-Political Zone is sufficient enough to enhance the amount of tax revenue it generates. Many of the respondents also indicated inadequacies in the area of staff strength, staff in-service training, the remuneration, welfare and motivation of FIRS staff in the North West Geo-Political Zone of Nigeria that have affected their performance and the amount of tax revenue generated in this zone.

Kaduna State

SPSS Analysis

Hypothesis 1:

That there is no significant relationship between the quality of FIRS staff and its performance in tax revenue it generation in the North West Geo-Political Zone of Nigeria.

Table 5.07a: PPMCC test on the Relationship; Quality of FIRS Staff and its performance in Tax Revenue Generation for Kaduna State

		quality of FIRS staff	revenue generated
quality of FIRS staff	Pearson Correlation	1	.853**
	Sig. (2-tailed)		.000
	N	125	125
revenue generated	Pearson Correlation	.853**	1
	Sig. (2-tailed)	.000	
	N	125	125

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is relationship between quality of FIRS staff and its performance in tax revenue generation, that is, increase in quality of FIRS staff correlated with increase in its performance. Correlation coefficient r is 0.853 which shows positive correlation, thus we can conclude that there is a positive relationship between two variables. This indicates that statistically, there is significant correlation between quality of FIRS staff and its performance.0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis- That there is a significant relationship between the quality of FIRS staff and its performance in tax revenue it generation in the North West Geo-Political Zone of Nigeria.

Kaduna State

Analysis of Questionnaires on Test of hypothesis 2

- That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed SD – Strongly Disagreed

Table 5.07b:

SN	VARIABLE	SA	A	U	D	SD
1	The planning strategy of FIRS for tax revenue generation is effective in the North West Geo-Political Zone of Nigeria.	08(06.0%)	17(14.0%)	05(04.0%)	86(68.0%)	10(08.0%)
2	The location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.	08(06.0%)	21(17.0%)	05(04.0%)	78(62.0%)	14(11.0%)
3	The public enlightenment strategy of FIRS is effective in enhancing its tax revenue generation in the North West Geo-Political Zone of Nigeria.	14(11.0%)	17(14.0%)	07(06.0%)	53(42.0%)	35(30.0%)
4	The bank payment strategy of FIRS is convenient and effective and has enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.	10(08.0%)	21(17.0%)	08(06.0%)	71(56.0%)	16(13.0%)
5	The presumptive tax strategy of FIRS is effective in capturing the informal sector and enhances its tax revenue generation in the North West Geo-Political Zone of Nigeria.	13(10.0%)	18(14.0%)	00(00.0%)	51(41.0%)	44(35)
6	The laws sanctioning tax avoidance and evasion are effective in enhancing FIRS tax revenue generation in the North West Geo-Political Zone of Nigeria.	11(09.0%)	17(14.0%)	07(06.0%)	63(50.0%)	28(22.0%)
7	FIRS has adequate security cover for its field staff (tax officers) for tax enforcement in the North West Geo-Political Zone of Nigeria.	05(04.0%)	27(21.0%)	04(03.0%)	72(57.0%)	18(14.0%)
8	FIRS has an efficient tax control mechanism for checking any form of fraud by its staff and /or tax payers in the North West Geo-Political Zone of Nigeria.	04(03.0%)	28(22.0%)	02(02.0%)	77(61.0%)	15(12.0%)

Source: Researcher's Field Survey, 2015

Item one on table 5.07b, shows that 08 respondents representing 06% strongly agreed that the planning strategy of FIRS for tax revenue generation is effective in the North West Geo-Political Zone of Nigeria, 17respondents representing 14% agreed, 05 respondents representing 04% were undecided while 86 respondents representing 68%, disagreed and 10 respondents representing 08%,strongly disagreed. These indicate that majority of the respondents (86+10)96 representing (68+08) 76% disagreed that the planning strategy of

FIRS for tax revenue generation is effective and (08+17) 25 respondents representing only (06+14)20% agreed.

Item two on table 5.07b, shows that 08 respondents representing 06%, strongly agreed that the location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria, 21 respondents representing 17% agreed, 05 respondents representing 04% were undecided while 78 respondents representing 62%, disagreed and 14 respondents representing 11%, strongly disagreed. These indicate that majority of the respondents (78+14)92representing (62+11) 73% disagreed that the location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS and (08+21) 29respondents representing (06+17) 23% agreed.

Item three on table 5.07b, shows that 14 respondents representing 11% strongly agreed that the public enlightenment strategy of FIRS is effective in enhancing its tax revenue generation in the North West Geo-Political Zone of Nigeria, 17 respondents representing 14% agreed, 07 respondents representing 06% were undecided while 53 respondents representing 42%, disagreed and 35 respondents representing 30%, strongly disagreed. It can thus be deduced that, majority of the respondents (53+35)88 representing (42+30)72% disagreed while (14+17)31 respondents representing (11+14) 25% disagreed.

Item four on table 5.07b, shows that 10 respondents representing 08%, strongly agreed that the bank payment strategy of FIRS is convenient and effective and has enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria, 21 respondents representing 17% agreed, 08 respondents representing 06% were undecided while 71 respondents representing 56%, disagreed and 16 respondents representing 13%, strongly disagreed. These indicate that majority of the respondents (71+16)87 representing (56+13)

69% disagreed while (21+10)31 respondents representing (17+08) 25%agreed. Item five on table 5.07b, shows that 13 respondents representing 10%, strongly agreed that the presumptive tax strategy of FIRS is effective in capturing the informal sector and enhances its tax revenue generation in the North West Geo-Political Zone of Nigeria, 18 respondents representing 14% agreed, 00 respondents representing 00% were undecided while 51 respondents representing 41%, disagreed and 044 respondents representing 35%, strongly disagreed.

These indicate that majority of the respondents (51+44) 95 representing (41+35) 76% agreed while 13 respondents representing. 10% disagreed. Item six on table 5.07b, shows that 11 respondents representing 09%, strongly agreed that the laws sanctioning tax avoidance and evasion are effective in enhancing FIRS tax revenue generation in the North West Geo-Political Zone of Nigeria, 17respondents representing 14% agreed, 07 respondents representing 06% were undecided while 63 respondents representing 50%, disagreed and 28 respondents representing 22%, strongly disagreed. It can thus be deduced that, majority of the respondents (63+28)91 representing (50+22) 72% disagreed while (11+17) 28 respondents representing (09+14) 23% agreed.

Item seven on table 5.07b, shows that 05 respondents representing 04%, strongly agreed that FIRS has adequate security cover for its field staff (tax officers) for tax enforcement in the North West Geo-Political Zone of Nigeria., 27 respondents representing 21% agreed, 04 respondents representing 03% were undecided while 72 respondents representing 57%, disagreed and 18 respondents representing 14%, strongly disagreed. These indicate that majority of the respondents (72+18) representing (57+14)71% disagreed while respondents (05+27) representing (04+21) 25% agreed. Item eight on table 5.07b, shows that 04 respondents representing 03%, strongly agreed that FIRS has an efficient tax control

mechanism for checking any form of fraud by its staff and /or tax payers in the North West Geo-Political Zone of Nigeria 28 respondents representing 22% agreed, 02 respondents representing 02% were undecided while 77 respondents representing 61%, disagreed and 15 respondents representing 12%, strongly disagreed. It can thus be deduced that, majority of the respondents (77+15) 92 representing (61+12)73% disagreed while (28+04) 32 respondents representing (22+03) 25% agreed.

The summary of table 5.07b shows that most of the respondents indicated that the tax administration strategies used by FIRS in administering taxes the North West Geo-Political Zone is not sufficient enough to enhance its tax revenue generation and that there are major setbacks in some of the strategies used by FIRS in the area of tax leakages, tax control mechanism, challenges of the informal sector and security which have adversely affected the amount of tax revenue generated by FIRS in the North West Geo-Political Zone of Nigeria.

Kaduna State

SPSS Analysis

Hypothesis 2:

That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

Table 5.07b: PPMCC test on the Relationship; FIRS tax Strategies and its performance in Tax Revenue Generation for Kaduna State

		strategy for revenue	tax revenue generation
strategy for revenue	Pearson Correlation	1	.848**
	Sig. (2-tailed)		.000
	N	125	125
tax revenue generation	Pearson Correlation	.848**	1
	Sig. (2-tailed)	.000	
	N	125	125

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is a relationship between the tax strategies used by FIRS and its tax revenue generation, which is increase and improvement in strategies used by FIRS for tax revenue generation correlated with increase in tax revenue generation. Correlation coefficient r is .848 which shows positive correlation, for this reason, we can conclude that there is a positive relationship between the two variables. This indicates that statistically, there is a significant correlation between strategy for revenue and tax revenue generation 0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis accepted.

Kaduna State

Analysis of Questionnaires on Test of hypotheses 3 and 4

- That the environmental challenges in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.
- That the income of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed SD – Strongly Disagree

Table 5.07c:

SN	VARIABLE	SA	A	U	D	SD
1	The North West Geo-Political Zone is characterized by the availability of a large number of taxable incomes that enhances the tax revenue generation of FIRS in the zone.	09(07.0%)	35(28.0%)	04(03.0%)	61(48.0%)	17(14.0%)
2	The incomes of tax payers in the North West Geo- Political Zone are easily accessed by FIRS, and enhance its tax revenue generation.	08(06.0%)	09(07.0%)	05(04.0%)	68(54.0%)	36(29.0%)
3	The income of income tax payers is relatively low for an enhance tax revenue generation by FIRS in the North West Geopolitical zone.	10(08.0%)	70(56.0%)	04(03.0%)	33(26.0%)	09(07.0%)
4	Industrial and employment activities are relatively low for an enhanced tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.	20(16.0%)	72(57.0%)	02(02.0%)	18(14.0%)	14(11.0%)
5	Poor socio-economic infrastructure is a factor affecting the tax revenue generation capacity of FIRS in the North West Geo-Political Zone of Nigeria.	16(13.0%)	78(62.0%)	03(02.0%)	20(16.0%)	09(07.0%)
6	The poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS.	20(16.0%)	68(54.0%)	04(03.0%)	23(18.0%)	11(09.0%)
7	Environmental challenges in the North West Geo-Political Zone affects the income ability and capacity of tax payers	23(18.0%)	60(48.0%)	08(06.0%)	18(14.0%)	17(14.0%)
8	The income of tax payers in the North West Geo-Political Zone, fluctuates with seasonal changes thus affects FIRS tax revenue generation.	23(18.0%)	65(52.0%)	09(07.0%)	16(13.0%)	13(10S.0%)

Source: Researcher's Field Survey, 2015

Item one on table 5.07c, shows that 09 respondents representing 07% strongly agreed that the North West Geo-Political Zone is characterized by the availability of a large number of taxable incomes that enhances the tax revenue generation of FIRS in the Zone, 35 respondents representing 28% agreed, 04 respondents representing 03% were undecided while 61 respondents representing 48%, disagreed and 17 respondents representing 14%,

strongly disagreed. These indicate that majority of the respondents (61+17)78representing (48+14) 62% disagreed while respondents (09+35) 44 representing(07+28) 35% agreed.

Item two on table 5.07c, shows that 08 respondents representing 06%, strongly agreed that the incomes of tax payers in the North West Geo- Political Zone are easily accessed by FIRS, and enhance its tax revenue generation, 09 respondents representing 07% agreed, 05 respondents representing 04% were undecided while 68 respondents representing 54%, disagreed and 36 respondents representing 29%, strongly disagreed. These indicate that majority of the respondents (68+36) 104 representing (54+29) 83% disagreed while (08+09) 17respondents representing (06+07) 13% agreed.

Item three on table 5.07c, shows that 10 respondents representing 08%, strongly agreed that the income of tax payers is relatively low for an enhance tax revenue generation by FIRS in the North West Geopolitical Zone,70 respondents representing 56% agreed, 04 respondents representing 03% were undecided while 33 respondents representing 26%, disagreed and 09 respondents representing 07%,strongly disagreed. It can thus be deduced that, majority of the respondents (10+70) 80 representing (08+56) 64% agreed while (33+09) 42 respondents representing (26+07) 33% disagreed.

Item four on table 5.07c, shows that 20 respondents representing 16%, strongly agreed that the Industrial and employment activities are relatively low for an enhanced tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria, 72 respondents representing 57% agreed, 02 respondents representing 02% were undecided while 18 respondents representing 14%, disagreed and 14 respondents representing 11%, strongly disagreed. These indicate that majority of the respondents (20+72)92 representing (16+57) 73% agreed while (18+14) 32 respondents representing (14+11) 25% disagreed.

Item five on table 5.07c, shows that 16 respondents representing 13%, strongly agreed that the Poor socio-economic infrastructure is a factor affecting the tax revenue generation capacity of FIRS in the North West Geo-Political Zone of Nigeria, 78 respondents representing 62% agreed, 03 respondents representing 02% were undecided while 20 respondents representing 16%, disagreed and 09 respondents representing 07%, strongly disagreed. These indicate that majority of the respondents (16+78) 94 representing (13+62)75% agreed while (20+09) 29 respondents representing (16+07) 23% disagreed.

Item six on table 5.07c, shows that 20 respondents representing 16%, strongly agreed that the poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS, 68 respondents representing 54% agreed, 04 respondents representing 03% were undecided while 23 respondents representing 18%, disagreed and 11 respondents representing 09%, strongly disagreed. These indicate that majority of the respondents (20+68) 88 representing (16+54)70% agreed while (23+11) 34 respondents representing (18+09) 27% disagreed.

Item seven on table 5.07c, shows that 23 respondents representing 18%,strongly agreed that the environmental challenges in the North West Geo-Political Zone affects the income ability and capacity of tax payers, 60 respondents representing 48% agreed, 08 respondents representing 06% were undecided while 18 respondents representing 14%, disagreed and 17 respondents representing 14s%,strongly disagreed. From these, majority of the respondents (23+60) 83 representing (18+48) 66% agreed while (18+17) respondents representing (14+14) 28% disagreed.

Item eight on table 5.07c, shows that 23 respondents representing 18%, strongly agreed that the income of tax payers in the North West Geo-Political Zone, fluctuates with seasonal changes thus affects FIRS tax revenue generation, 65 respondents representing 52%

agreed, 09 respondents representing 07% were undecided while 16 respondents representing 13%, disagreed and 13 respondents representing 10%, strongly disagreed. These indicate that majority of the respondents (23+65) 88 representing (18+52) 70% agreed while (16+13) 29 respondents representing (13+10) 23% disagreed.

The summary of table 5.07c shows that most of the respondents indicated that environmental factors have a significant impact on the tax revenue generation, also that the income level of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS. A large part of the income is low and not easily accessible.

Kaduna State

SPSS Analysis

Hypothesis 3 and 4:

- That the environmental factors in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.
- That the income of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

Table 5.07c PPMCC test on the Relationship: environmental factors, income level of tax payers and Tax Revenue Generation for Kaduna State

		income of tax payers	revenue generated of tax
income of tax payer	Pearson Correlation	1	.508**
	Sig. (2-tailed)		.000
	N	125	125
revenue generated of tax	Pearson Correlation	.508**	1
	Sig. (2-tailed)	.000	
	N	125	125

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is a relationship between environmental factors, income of tax payer and revenue generated of tax. A positive environmental factor with increase in income of tax payers correlates with increase in FIRS tax revenue generation. Correlation coefficient r is .508 which shows a positive correlation, for the variables. This indicates that statistically, there is a significant correlation between income level of tax payers and FIRS performance in tax revenue generation. 0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis accepted.

Kano State

Analysis of Questionnaires on Test of hypothesis 1

- That there is no significant relationship between the quality of FIRS staff and the amount of revenue it generates in the North West Geo-Political Zone of Nigeria.

SA – Strongly Agreed; A- Agreed; U – Undecided; D – SD – Strongly Disagreed

Table 5.08a

SN	VARIABLE	SA	A	U	D	SD
1	FIRS has sufficient human, material and financial resources that maximizes its efficiency in revenue generation in the North West Geo-Political Zone.	06(04.0%)	30(19.0%)	00(00.0%)	110(70.0%)	11(08)
2	FIRS has sufficient skillful manpower for an efficient tax revenue generation in the Zone.	08(05.0%)	55(35.0%)	00(00.0%)	82(52.0%)	12(08)
3	The staff capacity of the various FIRS offices in the North West Geo-Political Zone, is adequate enough to ensure an efficient tax revenue generation.	13(08.0%)	38(24.0%)	00(00.0%)	92(59.0%)	14(09)
4	The remuneration of FIRS staff is adequate enough to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?	16(10.0%)	19(12.0%)	04(03.0%)	108(68.0%)	10(06.0 %)
5	The various trainings undertaken by FIRS staff are relevant and effective to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?	16(10.0%)	25(16.0%)	14(09.0%)	82(52.0%)	20(13.0 %)
6	The job of FIRS staff, though challenging is interesting, satisfying and has helped to develop them for greater performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.	05(03.0%)	41(26.0%)	00(0.0%)	105(67.0%)	06(04)
7	FIRS staff welfare is properly taken care of, and they are adequately motivated to ensure their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.	14(09.0%)	31(20.0%)	21(13.0%)	60(38.0%)	31(20.0 %)
8	FIRS staff in the zone are fully committed and dedicated to their work and are free from any acts of indiscipline.	31(20.0%)	90(57.0%)	36(23.0%)	00(00)	00(00)

Source: Researcher's Field Survey, 2015

Item one on table 5.08a, shows that 06 respondents representing 04% strongly agreed that FIRS has sufficient human, material and financial resources that maximizes its efficiency in revenue generation in the North West Geo-Political Zone, 30 respondents representing 19% agreed, 00 respondents representing 00% were undecided while 110 respondents representing 70%, disagreed and 11 respondents representing 07%,strongly disagreed. These indicate that majority of the respondents (110+11)121representing (70+07)

77% disagreed that the planning strategy of FIRS for tax revenue generation is effective and (06+30)36 respondents representing (04+19) 23agreed.

Item two on table 5.08a, shows that 08 respondents representing 05%, strongly agreed that the FIRS has sufficient skillful manpower for an efficient tax revenue 50generation in the Zone, 55 respondents representing 35% agreed, 00 respondents representing 00% were undecided while 82 respondents representing 52%, disagreed and 12 respondents representing 08%, strongly disagreed. These indicate that majority of the respondents (82+12) 94representing (52+08) 60% disagreed that the location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS and (08+55) 63 respondents representing (05+35) 40% agreed.

Item three on table 5.08a, shows that 13 respondents representing 08% strongly agreed that the staff capacity of the various FIRS offices in the North West Geo-Political Zone, is adequate enough to ensure an efficient tax revenue generation. 38respondents representing 24% agreed, 00respondents representing 00% were undecided while 92 respondents representing 59%, disagreed and 14 respondents representing 09%, strongly disagreed. These indicate that majority of the respondents (92+14)106 representing (59+09)68% disagreed while (13+38)51 respondents representing (08+24)32% agreed.

Item four on table 5.08a, shows that 07 respondents representing 06%, strongly agreed that the remuneration of FIRS staff is adequate enough to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 19 respondents representing 12% agreed, 04 respondents representing 03% were undecided while 108 respondents representing 69%, disagreed and 10 respondents representing 06%, strongly disagreed. These indicate that majority of the respondents (108+10)118 representing (69+06)75% disagreed while (16+19) 35 respondents representing (10+12) 22% agreed.

Item five on table 5.08a, shows that 16 respondents representing 10%, strongly agreed that the various trainings undertaken by FIRS staff are relevant and effective to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 25 respondents representing 16% agreed, 14 respondents representing 09% were undecided while 82 respondents representing 52%, disagreed and 20 respondents representing 13%, strongly disagreed. These indicate that majority of the respondents (82+20)102representing (52+13) 65% disagreed while (16+25)41 respondents representing (10+16) 26% agreed.

Item six on table 5.08a, shows that 05 respondents representing 03%, strongly agreed that the job of FIRS staff, though challenging is interesting, satisfying and has helped to develop them for greater performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 41 respondents representing 26% agreed, 00 respondents representing 00% were undecided while 105 respondents representing 67%, disagreed and 06 respondents representing 04%, strongly disagreed. These indicate that majority of the respondents (105+06)111representing (67+04)71 93% disagreed while (05+41) respondents representing (03+26)29% agreed.

Item seven on table 5.08a, shows that 14 respondents representing 09%, strongly agreed that FIRS staff welfare is properly taken care of, and they are adequately motivated to ensure their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 31 respondents representing 20% agreed, 21 respondents representing 13% were undecided while 60 respondents representing 38%, disagreed and 31 respondents representing 20%, strongly disagreed. These indicate that majority of the respondents (60+31)91 representing (38+20) 58% disagreed while (14+31)45 respondents representing (09+20) 29%agreed.

Item eight on table 5.08a, shows that 31 respondents representing 20%, strongly agreed that FIRS staff in the zone are fully committed and dedicated to their work and are free from any acts of indiscipline. 90 respondents representing 57% agreed, 36 respondents representing 23% were undecided while 00 respondents representing 00%, disagreed and 00 respondents representing 00%, strongly disagreed. It can thus be deduced that, majority of the respondents (31+90) representing (20+57) 77% agreed while 00 respondents representing 00% disagreed.

The summary of table 5.08a shows that over 70% of the respondents indicated that in the quality of FIRS staff in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue it generates. Many of the respondents also indicated inadequacies in the area of the welfare and motivation of FIRS staff in the North West Geo-Political Zone of Nigeria.

Kano State

SPSS Analysis

Hypothesis 1

That there is no significant relationship between the quality of FIRS staff and its performance in tax revenue it generation in the North West Geo-Political Zone of Nigeria.

Table 5.08a : PPMCC test on the Relationship on the Quality of FIRS Staff and its performance in Tax Revenue Generation for Kano State

		quality of FIRS staff	revenue generated
quality of FIRS staff	Pearson Correlation	1	.750**
	Sig. (2-tailed)		.000
	N	157	157
revenue generated	Pearson Correlation	.750**	1
	Sig. (2-tailed)	.000	
	N	157	157

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is relationship between quality of FIRS staff and its performance in tax revenue generation, that is, increase in quality of FIRS staff correlated with increase in its performance. Correlation coefficient r is 0.750 which shows positive correlation, thus we can conclude that there is a positive relationship between two variables. This indicates that statistically, there is significant correlation between quality of FIRS staff and its performance.0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis- That there is a significant relationship between the quality of FIRS staff and its performance in tax revenue it generation in the North West Geo-Political Zone of Nigeria.

Kano State,

Analysis of Questionnaires on Test of hypothesis 2

- That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed SD – Strongly Disagreed

Table 5.08b

SN	VARIABLE	SA	A	U	D	SD
1	The planning strategy of FIRS for tax revenue generation is effective in the North West Geo-Political Zone of Nigeria.	11(07.0 %)	42(27.0%)	00(00.0%)	96(61.0%)	08(05)
2	The location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.	16(10.0 %)	21(13.0%)	04(03.0%)	108(69.0%)	08(05.0%)
3	The public enlightenment strategy of FIRS is effective in enhancing its tax revenue generation in the North West Geo-Political Zone of Nigeria.	08(05.0 %)	55(35.0%)	05(03.0%)	45(29.0%)	44(28.0%)
4	The bank payment strategy of FIRS is convenient and effective and has enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.	10(06.0 %)	27(17.0%)	04(03.0%)	112(71.0%)	04(03.0%)
5	The presumptive tax strategy of FIRS is effective in capturing the informal sector and enhances its tax revenue generation in the North West Geo-Political Zone of Nigeria.	11(07.0 %)	25(16.0%)	08(05.0%)	64(41.0%)	49(31.0%)
6	The laws sanctioning tax avoidance and evasion are effective in enhancing FIRS tax revenue generation in the North West Geo-Political Zone of Nigeria.	20(13.0 %)	24(15.0%)	03(02.0%)	90(57.0%)	20(13.0%)
7	FIRS has adequate security cover for its field staff (tax officers) for tax enforcement in the North West Geo-Political Zone of Nigeria.	18(12.0 %)	41(26.0%)	11(07.0%)	60(38.0%)	27(17.0%)
8	FIRS has an efficient tax control mechanism for checking any form of fraud by its staff and /or tax payers in the North West Geo-Political Zone of Nigeria.	17(11.0 %)	21(13.0%)	00(00.0%)	105(67.0%)	14(09)

Source: Researcher's Field Survey, 2015

Item one on table 5.08b, shows that 11 respondents representing 07% strongly agreed that the planning strategy of FIRS for tax revenue generation is effective in the North West Geo-Political Zone of Nigeria, 42 respondents representing 27% agreed, 00 respondents representing 00% were undecided while 96 respondents representing 61%, disagreed and 08 respondents representing 05%, strongly disagreed. These indicate that majority of the

respondents (96+08) 104 representing (61+05) 66% disagreed while 08 respondents representing 05% agreed.

Item two on table 5.08b, shows that 16 respondents representing 10%, strongly agreed that the location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria, 21 respondents representing 13% agreed, 04 respondents representing 03% were undecided while 108 respondents representing 69%, disagreed and 08 respondents representing 05%, strongly disagreed. These indicate that majority of the respondents (108+08) 116 representing (69+05)74% disagreed while (16+21) 37 respondents representing (10+13) 23%only agreed. Item three on table 5.08b, shows that 08 respondents representing 05% strongly agreed that the public enlightenment strategy of FIRS is effective in enhancing its tax revenue generation in the North West Geo-Political Zone of Nigeria, 55 respondents representing 35% agreed, 05 respondents representing 03% were undecided while 45 respondents representing 29%, disagreed and 44 respondents representing 28%, strongly disagreed. These indicate that majority of the respondents (45+44) 89 representing (29+28) 57% disagreed while (08+55) 63 respondents representing (05+35) 40% agreed.

Item four on table 5.08b, shows that 10 respondents representing 06%, strongly agreed that the payment strategy of FIRS is convenient and effective and has enhanced its tax revenue bank generation in the North West Geo-Political Zone of Nigeria, 27 respondents representing 17% agreed, 04 respondents representing 03% were undecided while 112 respondents representing 71%, disagreed and 04 respondents representing 03%, strongly disagreed. These indicate that majority of the respondents (112+04) 116representing (71+03) 74% disagreed while (10+27) 37 respondents representing (06+17) 23% agreed.

Item five on table 5.08b, shows that 11 respondents representing 07%, strongly agreed that the presumptive tax strategy of FIRS is effective in capturing the informal sector and enhances its tax revenue generation in the North West Geo-Political Zone of Nigeria, 25 respondents representing 16% agreed, 08 respondents representing 05% were undecided while 64 respondents representing 41%, disagreed and 49 respondents representing 31%, strongly disagreed. These indicate that majority of the respondents (64+49) 113 representing (41+31) 72% disagreed while (11+25) 36 respondents representing (07+16) 23% agreed.

Item six on table 5.08b, shows that 20 respondents representing 13%, strongly agreed that the laws sanctioning tax avoidance and evasion are effective in enhancing FIRS tax revenue generation in the North West Geo-Political Zone of Nigeria, 24 respondents representing 15% agreed, 03 respondents representing 02% were undecided while 90 respondents representing 57%, disagreed and 20 respondents representing 13%, strongly disagreed. These indicate that majority of the respondents (90+20) 110 representing (57+13)70% disagreed while (20+24) 44 respondents representing (13+15) 28% agreed.

Item seven on table 5.08b, shows that 18 respondents representing 12%, strongly agreed that FIRS has adequate security cover for its field staff (tax officers) for tax enforcement in the North West Geo-Political Zone of Nigeria., 41 respondents representing 26% agreed, 11 respondents representing 07% were undecided while 60 respondents representing 38%, disagreed and 27 respondents representing 17%, strongly disagreed. These indicate that majority of the respondents (60+27) representing (38+17)55% disagreed while (18+41) respondents representing (12+26) 38% agreed.

Item eight on table 5.08b, shows that 17 respondents representing 11%, strongly agreed that the FIRS has an efficient tax control mechanism for checking any form of fraud by its staff and /or tax payers in the North West Geo-Political Zone of Nigeria.21 respondents

representing 13% agreed, 00 respondents representing 00% were undecided while 105 respondents representing 67%, disagreed and 14 respondents representing 09%, strongly disagreed. These indicate that majority of the respondents (105+14) 119 representing (67+09)76% disagreed while (17+21) 38 respondents representing (11+13) 24% agreed.

The summary of table 5.08b shows that most of the respondents disagreed that the numerous FIRS tax strategies are efficient they mentioned security as the major threat in the tax administration strategies used by FIRS in the North West Geo-Political Zone of Nigeria.

Kano State

SPSS Analysis

Hypothesis 2:

That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

Table 5.08b: PPMCC test on the Relationship of FIRS Strategies and its performance in Tax Revenue Generation for Kano State

		strategy for revenue	tax revenue generation
strategy for revenue	Pearson Correlation	1	.849**
	Sig. (2-tailed)		.000
	N	157	157
tax revenue generation	Pearson Correlation	.849**	1
	Sig. (2-tailed)	.000	
	N	157	157

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is a relationship between the tax strategies used by FIRS and its tax revenue generation, which is increase in strategies used by FIRS for tax revenue generation correlated with increase in tax revenue generation. Correlation coefficient r is .849

which shows positive correlation, for this reason, we can conclude that there is a positive relationship between the two variables. This indicates that statistically, there is a significant correlation between strategy for revenue and tax revenue generation 0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis accepted.

Kano State,

Analysis of Questionnaires on Test of hypotheses 3 and 4

- That the environmental challenges in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.
- That the income of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed SD – Strongly Disagreed

Table 5.08c

SN	VARIABLE	SA	A	U	D	SD
1	The North West Geo-Political Zone is characterized by the availability of a large number of taxable incomes that enhances the tax revenue generation of FIRS in the zone.	11(07.0%)	49(31.0%)	03(02.0%)	72(46.0%)	22(14.0%
2	The incomes of tax payers in the North West Geo- Political Zone are easily accessed by FIRS, and enhance its tax revenue generation.	10(06.0%)	29(19.0%)	08(05.0%)	72(46.0%)	38(24.0%)
3	The income of income tax payers is relatively low for an enhance tax revenue generation by FIRS in the North West Geopolitical zone.	28(18.0%)	77(49.0%)	05(03.0%)	31(20.0%)	16(10.0%)
4	Industrial and employment activities are relatively low for an enhanced tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.	29(19.0%)	82(52.0%)	03(02.0%)	27(17.0%)	16(10.0%)
5	Poor socio-economic infrastructure is a factor affecting the tax revenue generation capacity of FIRS in the North West Geo-Political Zone of Nigeria	22(14.0%)	90(57.0%)	02(02.0%)	34(22.0%)	08(05.0%)
6	The poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS.	25(16.0%)	77(49.0%)	05(03.0%)	38(24.0%)	12(08.0%)
7	Environmental challenges in the North West Geo-Political Zone affects the income ability and capacity of tax payers	21(13.0%)	81(52.0%)	03(02.0%)	27(17.0%)	25(16.0%)
8	The income of tax payers in the North West Geo-Political Zone, fluctuates with seasonal changes thus affects FIRS tax revenue generation.	19(12.0%)	94(60.0%)	00(00.0%)	24(15.0%)	20(13.0)

Source: Researcher's Field Survey, 2015

Item one on table 5.08c, shows that 11 respondents representing 07% strongly agreed that the North West Geo-Political Zone is characterized by the availability of a large number of taxable incomes that enhances the tax revenue generation of FIRS in the Zone, 49 respondents representing 31% agreed, 03 respondents representing 02% were undecided

while 72 respondents representing 46%, disagreed and 22 respondents representing 14%, strongly disagreed. These indicate that majority of the respondents (72+22) representing (46+14) 62% disagreed while (11+49) respondents representing (07+31) 38% agreed.

Item two on table 5.08c, shows that 10 respondents representing 06%,strongly agreed that the incomes of tax payers in the North West Geo- Political Zone are easily accessed by FIRS, and enhance its tax revenue generation, 29 respondents representing 19% agreed, 08 respondents representing 05% were undecided while 72respondents representing 46%, disagreed and 38 respondents representing 24%,strongly disagreed. These indicate that majority of the respondents (72+38) 110 representing (46+24) 70% disagreed while (10+29) 39 respondents representing (06+19) 25% disagreed.

Item three on table 5.08c, shows that 28 respondents representing18%, strongly agreed that the income of tax payers is relatively low for an enhance tax revenue generation by FIRS in the North West Geopolitical Zone,77 respondents representing 49% agreed, 05 respondents representing 03% were undecided while 31 respondents representing 20%, disagreed and 16 respondents representing 10%, strongly disagreed. These indicate that majority of the respondents (28+77) 105 representing (18+49) 67% agreed while (31+16) 47 respondents representing (20+10) 30% disagreed.

Item four on table 5.08c, shows that 29 respondents representing 19%, strongly agreed that the Industrial and employment activities are relatively low for an enhanced tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria, 82 respondents representing 52% agreed, 03 respondents representing02% were undecided while 27 respondents representing 17%, disagreed and 16 respondents representing 10%, strongly disagreed. These indicate that majority of the respondents (29+82) 111 representing (19+52)71% agreed while (27+16)respondents representing (17+10) 27% disagreed.

Item five on table 5.08c, shows that 22 respondents representing 14%,strongly agreed that the Poor socio-economic infrastructure is a factor affecting the tax revenue generation capacity of FIRS in the North West Geo-Political Zone of Nigeria, 90 respondents representing 57% agreed, 03 respondents representing 02% were undecided while 34 respondents representing 22%, disagreed and 08 respondents representing 05%,strongly disagreed. These indicate that majority of the respondents (22+90) 112 representing (14+57)71% agreed while (34+08) 42 respondents representing (22+05) 27% disagreed.

Item six on table 5.08c, shows that 25 respondents representing 16% strongly agreed that the poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS, 77 respondents representing 49% agreed, 05 respondents representing 03% were undecided while 38 respondents representing 24%, disagreed and 12 respondents representing 08%, strongly disagreed. These indicate that majority of the respondents (25+77) 82 representing (16+49) 65% agreed while (38+12) 50 respondents representing (24+08) 32% disagreed.

Item seven on table 5.08c, shows that 21 respondents representing 13%, strongly agreed that the environmental challenges in the North West Geo-Political Zone affects the income ability and capacity of tax payers, 81 respondents representing 52% agreed, 03respondents representing 02% were undecided while 27 respondents representing 17%, disagreed and 25 respondents representing 16%, strongly disagreed. These indicate that majority of the respondents (21+81) 102representing (13+52) 65% agreed while (27+25) 52 respondents representing (17+16) 33% disagreed.

Item eight on table 5.08c, shows that 19 respondents representing 12%,strongly agreed that the income of tax payers in the North West Geo-Political Zone, fluctuates with seasonal changes thus affects FIRS tax revenue generation., 94 respondents representing 60%

agreed, 00 respondents representing 00% were undecided while 24 respondents representing 15%, disagreed and 20 respondents representing 13%, strongly disagreed. These indicate that majority of the respondents (19+94) 113 representing (12+60)72% disagreed while (24+20) 44 respondents representing (15+13) 28% disagreed.

The summary of table 5.08c shows that many of the respondents indicated that the income level of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS, a large part of the income is not easily accessible thus not available (captured) in the tax net of FIRS. This has a linkage with the environmental factors and has impacted on the amount of tax revenue generated in the zone.

Kano State

SPSS Analysis

Hypothesis 3 and 4:

- That the environmental factors in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.
- That the income level of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

Table 5.08c: PPMCC test on the Relationship of environmental factors +Income level of tax payers and Tax Revenue Generation for Kano State

		income of tax payer	revenue generated of tax
income of tax payer	Pearson Correlation	1	.747**
	Sig. (2-tailed)		.000
	N	157	157
revenue generated of tax	Pearson Correlation	.747**	1
	Sig. (2-tailed)	.000	
	N	157	157

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is a relationship between environmental factors, income of tax payer and revenue generated of tax. Positive environmental factors with increase in income of tax payers correlate with increase in FIRS tax revenue generation. Correlation coefficient r is .747 which shows a positive correlation, for the variables. This indicates that statistically, there is a significant correlation between income level of tax payers and FIRS performance in tax revenue generation. 0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis accepted.

Zamfara State

Analysis of Questionnaires on Test of hypothesis 1

- That there is no significant relationship between the quality of FIRS staff and the amount of revenue it generates in the North West Geo-Political Zone of Nigeria.

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed SD – Strongly Disagreed

Table 5.09a

SN	VARIABLE	SA	A	U	D	SD
1	FIRS has sufficient human, material and financial resources that maximizes its efficiency in revenue generation in the North West Geo-Political Zone.	04(06.0%)	11(17.0%)	01(02.0%)	41(63.0%)	08(12.0%)
2	FIRS has sufficient skillful manpower for an efficient tax revenue generation in the Zone.	03(05.0%)	13(20.0%)	02(03.0%)	36(55.0%)	11(17.0%)
3	The staff capacity of the various FIRS offices in the North West Geo-Political Zone, is adequate enough to ensure an efficient tax revenue generation.	09(14.0%)	13(20.0%)	00(00.0%)	26(40.0%)	17(26.0%)
4	The remuneration of FIRS staff is adequate enough to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?	07(11.0%)	08(12.0%)	03(05.0%)	41(63.0%)	06(09.0%)
5	The various trainings undertaken by FIRS staff are relevant and effective to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?	06(09.0%)	11(17.0%)	03(05.0%)	28(43.0%)	17(26.0%)
6	The job of FIRS staff, though challenging is interesting, satisfying and has helped to develop them for greater performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.	07(11.0%)	15(23.0%)	01(02.0%)	32(49.0%)	10(15.0%)
7	FIRS staff welfare is properly taken care of, and they are adequately motivated to ensure their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.	03(05.0%)	12(18.0%)	02(03.0%)	28(43.0%)	20(31.0%)
8	FIRS staff in the zone are fully committed and dedicated to their work and are free from any acts of indiscipline.	16(25.0%)	36(55.0%)	03(05.0%)	10(15.0%)	00(00)

Source: Researcher's Field Survey, 2015

Item one on table 5.09a, shows that 04 respondents representing 06% strongly agreed that FIRS has sufficient human, material and financial resources that maximizes its efficiency in revenue generation in the North West Geo-Political Zone, 11 respondents representing 17% agreed, 01 respondents representing 02% were undecided while 42 respondents representing 63%, disagreed and 08 respondents representing 12%,strongly disagreed.

These indicate that majority of the respondents (41+08)59representing (63+12) 75% disagreed that the planning strategy of FIRS for tax revenue generation is effective and only (04+11)15 respondents representing (06+17) 23% agreed.

Item two on table 5.09a, shows that 03 respondents representing 05%, strongly agreed that the FIRS has sufficient skillful manpower for an efficient tax revenue generation in the Zone, 13 respondents representing 20% agreed, 02 respondents representing 03% were undecided while 36 respondents representing 55%, disagreed and 11 respondents representing 17%,strongly disagreed. These indicate that majority of the respondents (36+11) 47representing (55+17) 72% disagreed and (03+13) 16 respondents representing (05+20) 25% agreed .

Item three on table 5.09a, shows that 09 respondents representing 14% strongly agreed that the staff capacity of the various FIRS offices in the North West Geo-Political Zone, is adequate enough to ensure an efficient tax revenue generation.13 respondents representing 20% agreed, 00 respondents representing 00% were undecided while 26 respondents representing 40%, disagreed and 17 respondents representing 26%, strongly disagreed. These indicate that majority of the respondents (26+17)43 representing (40+26) 66% disagreed while (09+13)22 respondents representing (14+20)34% agreed.

Item four on table 5.09a, shows that 07 respondents representing 11%, strongly agreed that the remuneration of FIRS staff is adequate enough to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 08 respondents representing 12% agreed, 03respondents representing 05% were undecided while 41 respondents representing 63%, disagreed and 06 respondents representing 09%, strongly disagreed. These indicate that majority of the respondents (41+06)47 representing (63+09)72% disagreed while (07+08)15 respondents representing (11+12) 23% disagreed.

Item five on table 5.09a, shows that 06 respondents representing 09%, strongly agreed that the various trainings undertaken by FIRS staff are relevant and effective to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 11 respondents representing 17% agreed, 03 respondents representing 05% were undecided while 28 respondents representing 43%, disagreed and 17 respondents representing 26%, strongly disagreed. These indicate that majority of the respondents (28+17)45 representing (43+26)69% disagreed while (06+11)17 respondents representing (09+17) 26%agreed.

Item six on table 5.09a, shows that 07 respondents representing 11%, strongly agreed that the job of FIRS staff, though challenging is interesting, satisfying and has helped to develop them for greater performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 15respondents representing 23% agreed, 01 respondents representing 02% were undecided while 32 respondents representing 49%, disagreed and 10 respondent representing 15%, strongly disagreed. These indicate that majority of the respondents (32+10)42 representing (49+15)64% disagreed while (07+15)22 respondents representing (11+23) 34% agreed.

Item seven on table 5.09a, shows that 03respondents representing 05%, strongly agreed that FIRS staff welfare is properly taken care of, and they are adequately motivated to ensure their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 12 respondents representing 18% agreed, 02respondents representing 03% were undecided while 28 respondents representing 43%, disagreed and 20respondents representing 31%, strongly disagreed. These indicate that majority of the respondents (28+20)48 representing (43+31)74% disagreed while (03+12)15 respondents representing (05+18) 23% agreed.

Item eight on table 5.09a, shows that 16 respondents representing 25%, strongly agreed that FIRS staff in the zone are fully committed and dedicated to their work and are free from any acts of indiscipline. 36 respondents representing 55% agreed, 03 respondents representing 05% were undecided while 10 respondents representing 15%, disagreed and 00 respondents representing 00%, strongly disagreed. These indicate that majority of the respondents (16+36) representing (25+55) 80% agreed while 10 respondents representing 15% disagreed.

The summary of table 5.09a reveals that about 70% of the respondents disagreed that in the quality of FIRS staff in the North West Geo-Political Zone is sufficient enough to enhance the amount of tax revenue it generates. The respondents also indicated inadequacies in the area of staff capacity, staff welfare and staff motivation has hindered an enhance tax revenue generation in the North West Geo-Political Zone of Nigeria.

Zamfara State

SPSS Analysis

Hypothesis 1

That there is no significant relationship between the quality of FIRS staff and its performance in tax revenue it generation in the North West Geo-Political Zone of Nigeria.

Table 5.09a: PPMCC test on the Relationship, Quality of FIRS Staff and its performance in tax Revenue Generation for Zamfara State

		Quality of FIRS staff	Revenue generated
Quality of FIRS staff	Pearson Correlation	1	.910**
	Sig. (2-tailed)		.000
	N	65	65
Revenue generated	Pearson Correlation	.910**	1
	Sig. (2-tailed)	.000	
	N	65	65

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is relationship between quality of FIRS staff and its performance in tax revenue generation, that is, increase in quality of FIRS staff correlated with increase in its performance. Correlation coefficient r is 0.910 which shows positive correlation, thus we can conclude that there is a positive relationship between two variables. This indicates that statistically, there is significant correlation between quality of FIRS staff and its performance.0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis- That there is a significant relationship between the quality of FIRS staff and its performance in tax revenue it generation in the North West Geo-Political Zone of Nigeria.

Zamfara State

Analysis of Questionnaires on Test of hypothesis 2

- That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed SD – Strongly Disagreed

Table 5.09b

SN	Variables	SA	A	U	D	SD
1	The planning strategy of FIRS for tax revenue generation is effective in the North West Geo-Political Zone of Nigeria.	02(03.0%)	18(28.0%)	02(03.0%)	37(57.0%)	06(09.0%)
2	The location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.	03(05.0%)	13(20.0%)	02(03.0%)	39(60.0%)	08(12.0%)
3	The public enlightenment strategy of FIRS is effective in enhancing its tax revenue generation in the North West Geo-Political Zone of Nigeria.	06(09.0%)	15(23.0%)	02(03.0%)	39(60.0%)	03(05.0%)
4	The bank payment strategy of FIRS is convenient and effective and has enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.	06(09.0%)	14(22.0%)	04(06.0%)	35(54.0%)	06(09.0%)
5	The presumptive tax strategy of FIRS is effective in capturing the informal sector and enhances its tax revenue generation in the North West Geo-Political Zone of Nigeria.	08(12.0%)	13(20.0%)	01(02.0%)	32(49.0%)	11(17.0%)
6	The laws sanctioning tax avoidance and evasion are effective in enhancing FIRS tax revenue generation in the North West Geo-Political Zone of Nigeria.	05(08.0%)	11(17.0%)	00(00.0)	34(52.0%)	15(23.0%)
7	FIRS has adequate security cover for its field staff (tax officers) for tax enforcement in the North West Geo-Political Zone of Nigeria.	00(00.0)	15(23.0%)	01(02.0%)	39(60.0%)	10(15.0%)
8	FIRS has an efficient tax control mechanism for checking any form of fraud by its staff and /or tax payers in the North West Geo-Political Zone of Nigeria.	04(06.0%)	14(22.0%)	04(06.0%)	32(49.0%)	11(17.0%)

Source: Researcher's Field Survey, 2015

Item one on table 5.09b shows that 02 respondents representing 03% strongly agreed that the planning strategy of FIRS for tax revenue generation is effective in the North West Geo-Political Zone of Nigeria, 18 respondents representing 28% agreed, 02 respondents representing 03% were undecided while 37 respondents representing 57%, disagreed and 06

respondents representing 09%, strongly disagreed. These indicate that majority of the respondents (37+06) 43 representing (57+09) 66% agreed while (02+18) 20 respondents representing (03+28) 31% agreed.

Item two on table 5.09b, shows that 03 respondents representing 05%, strongly agreed that the location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria, 13 respondents representing 20% agreed, 02 respondents representing 03% were undecided while 39 respondents representing 60%, disagreed and 08 respondents representing 12%, strongly disagreed. These indicate that majority of the respondents (39+08) 47representing (60+06) 66% disagreed while (08+03) 11 respondents representing (12+05) 17% agreed.

Item three on table 5.09b, shows that 06 respondents representing 09% strongly agreed that the public enlightenment strategy of FIRS is effective in enhancing its tax revenue generation in the North West Geo-Political Zone of Nigeria. 15respondents representing 23% agreed, 02 respondents representing 03% were undecided while 39 respondents representing 60%, disagreed and 03 respondents representing 05%, strongly disagreed. These indicate that majority of the respondents (39+03) 42 representing (60+05) 65% disagreed while (06+15) 21 respondents representing (09+23) 32% disagreed.

Item four on table 5.09b, shows that 06 respondents representing 09%, strongly agreed that the bank payment strategy of FIRS is convenient and effective and has enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria, 14 respondents representing 22% agreed, 04 respondents representing 06% were undecided while 35 respondents representing 54%, disagreed and 06 respondents representing 09%, strongly disagreed. These indicate that majority of the respondents (35+06) 41 representing (54+09) 63% disagreed while (06+14) 20 respondents representing (09+22) 31% agreed.

Item five on table 5.09b, shows that 08 respondents representing 12%, strongly agreed that the presumptive tax strategy of FIRS is effective in capturing the informal sector and enhances its tax revenue generation in the North West Geo-Political Zone of Nigeria, 13 respondents representing 20% agreed, 01 respondents representing 02% were undecided while 32 respondents representing 49%, disagreed and 11 respondent representing 17%, strongly disagreed. These indicate that majority of the respondents (32+11) 43 representing (49+17) 66% disagreed while (08+13) 21 respondents representing (12+20) 32% agreed.

Item six on table 5.09b, shows that 05 respondents representing 08%, strongly agreed that the laws sanctioning tax avoidance and evasion are effective in enhancing FIRS tax revenue generation in the North West Geo-Political Zone of Nigeria, 11respondents representing 17% agreed, 00 respondents representing 00% were undecided while 34 respondents representing 52%, disagreed and 15 respondents representing 23%, strongly disagreed. These indicate that majority of the respondents (34+15) 49 representing (52+23) 75% disagreed while (05+11) 16 respondents representing (08+17) 25% agreed.

Item seven on table 5.09b, shows that 00 respondents representing 00% strongly agreed that FIRS has adequate security cover for its field staff (tax officers) for tax enforcement in the North West Geo-Political Zone of Nigeria., 15 respondents representing 23% agreed, 01 respondents representing 02% were undecided while 39 respondents representing 60%, disagreed and 10 respondents representing 15%, strongly disagreed. These indicate that majority of the respondents (39+10) representing (60+15)75% disagree while 15 respondents representing 23% agreed.

Item eight on table 5.09b, shows that 04 respondents representing 06%, strongly agreed that the FIRS has an efficient tax control mechanism for checking any form of fraud by its staff and /or tax payers in the North West Geo-Political Zone of Nigeria, 14

respondents representing 22% agreed, 04 respondents representing 06% were undecided while 32 respondents representing 49%, disagreed and 11 respondents representing 17%, strongly disagreed. These indicate that majority of the respondents (32+11) representing (49+17) 67% disagreed while (04+14) 18 respondents representing (06+22) 28% agreed.

The summary of table 5.09b shows that most of the respondents indicated that the tax administration strategies used by FIRS in administering taxes the North West Geo-Political Zone is not sufficient enough to enhance its tax revenue generation, there are challenges in the area of tax leakages, tax laws, tax control mechanism, and security which haves adversely affected the amount of tax revenue generated by FIRS in the North West Geo-Political Zone of Nigeria.

Zamfara State

SPSS Analysis

Hypothesis 2:

That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

Table 5.09b: PPMCC test on the Relationship of FIRS tax Strategies and its performance in Tax Revenue Generation for Zamfara State.

		strategy for revenue	tax revenue generation
strategy for revenue	Pearson Correlation	1	.592**
	Sig. (2-tailed)		.000
	N	65	65
tax revenue generation	Pearson Correlation	.592**	1
	Sig. (2-tailed)	.000	
	N	65	65

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is a relationship between the tax strategies used by FIRS and its tax revenue generation, which is increase in strategies used by FIRS for tax revenue generation correlated with increase in tax revenue generation. Correlation coefficient r is 0.592 which shows positive correlation, for this reason, we can conclude that there is a positive relationship between the two variables. This indicates that statistically, there is a significant correlation between strategy for revenue and tax revenue generation 0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis accepted.

Zamfara State

Analysis of Questionnaires on Test of hypotheses 3 and 4

- That the environmental challenges in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.
- That the income of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed
SD – Strongly Disagreed

Table 5.09c

SN	Variables	SA	A	U	D	SD
1	The North West Geo-Political Zone is characterized by the availability of a large number of taxable incomes that enhances the tax revenue generation of FIRS in the zone.	02(03.0%)	20(31.0%)	04(06.0%)	35(54.0%)	04(06.0%)
2	The incomes of tax payers in the North West Geo- Political Zone are easily accessed by FIRS, and enhance its tax revenue generation.	07(11.0%)	17(26.0%)	04(06.0%)	27(42.0%)	10(15.0%)
3	The income of income tax payers is relatively low for an enhance tax revenue generation by FIRS in the North West Geopolitical zone.	14(22.0%)	34(52.0%)	00(00.0%)	11(17.0%)	06(09%)
4	Industrial and employment activities are relatively low for an enhanced tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.	21(32.0%)	27(42.0%)	04(06.0%)	09(14.0%)	04(06.0%)
5	Poor socio-economic infrastructure is a factor affecting the tax revenue generation capacity of FIRS in the North West Geo-Political Zone of Nigeria	18(28.0%)	29(45.0%)	00(00.0)	10(15.0%)	08(12.0%)
6	The poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS.	20(31.0%)	30(46.0%)	00(00.0)	12(18.0%)	03(05.0%)
7	Environmental challenges in the North West Geo-Political Zone affects the income ability and capacity of tax payers.	22(34.0%)	25(39.0%)	04(06.0%)	08(12.0%)	06(09.0%)
8	The income of tax payers in the North West Geo-Political Zone, fluctuates with seasonal changes thus affects FIRS tax revenue generation.	20(31.0%)	24(37.0%)	06(09.0%)	08(12.0%)	07(11.0%)

Source: Researcher's Field Survey, 2015

Item one on table 5.09c, shows that 02 respondents representing 03% strongly agreed that the North West Geo-Political Zone is characterized by the availability of a large number of taxable incomes that enhances the tax revenue generation of FIRS in the Zone, 20 respondents representing 31% agreed, 04 respondents representing 06% were undecided while 35 respondents representing 54%, disagreed and 04 respondents representing 06%, strongly disagreed. These indicate that majority of the respondents (35+04) 39 representing (54+06) 60%disagree while (02+20) respondents representing (03+31) 34% agreed.

Item two on table 5.09c, shows that07 respondents representing 11%, strongly agreed that the incomes of tax payers in the North West Geo- Political Zone are easily accessed by FIRS, and enhance its tax revenue generation, 17 respondents representing 26% agreed, 04 respondents representing 06% were undecided while 27 respondents representing 42%, disagreed and 10 respondents representing 15%, strongly disagreed. These indicate that majority of the respondents (27+10) 37 representing (42+15) 57%disagree while (07+17) respondents representing (11+26) 37% agreed.

Item three on table 5.09c, shows that 14 respondents representing 22%,strongly agreed that the income of tax payers is relatively low for an enhance tax revenue generation by FIRS in the North West Geopolitical Zone, 34 respondents representing 52% agreed, 00 respondents representing 00% were undecided while 11 respondents representing 17%, disagreed and 06 respondents representing 09%,strongly disagreed. These indicate that majority of the respondents (14+34) 48 representing (22+52) 74% agreed while (11+06) 17 respondents representing (17+09) 26% disagreed.

Item four on table 5.09c, shows that 21 respondents representing 32%, strongly agreed that the Industrial and employment activities are relatively low for an enhanced tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria, 27 respondents representing 42% agreed, 04 respondents representing 06% were undecided while 09 respondents representing 14%, disagreed and 04 respondents representing 06%, strongly disagreed. These indicate that majority of the respondents (21+27) 48representing (32+42) 74% agreed while (09+04) respondents representing (14+06) 20% agreed.

Item five on table 5.09c, shows that 18 respondents representing 28%, strongly agreed that the Poor socio-economic infrastructure is a factor affecting the tax revenue generation capacity of FIRS in the North West Geo-Political Zone of Nigeria, 29 respondents

representing 45% agreed, 00respondents representing 00% were undecided while 10 respondents representing 15%, disagreed and 08respondents representing 12%, strongly disagreed. These indicate that majority of the respondents (18+29) 47 representing (28+45) 73% agreed while (10+08) 26 respondents representing (15+12) 27% disagreed.

Item six on table 5.09c, shows that 20 respondents representing 31%,strongly agreed that the poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS., 30 respondents representing 46% agreed, 00 respondents representing 00% were undecided while 12 respondents representing 18%, disagreed and 03 respondents representing 05%,strongly disagreed. These indicate that majority of the respondents (20+30) 50 representing (31+46) 77% agreed while (12+03) 15 respondents representing (18+05) 23% disagreed.

Item seven on table 5.09c, shows that 22 respondents representing 34%, strongly agreed that the environmental challenges in the North West Geo-Political Zone affects the income ability and capacity of tax payers, 25 respondents representing 39% agreed, 04 respondents representing 06% were undecided while 08 respondents representing 12%, disagreed and 06 respondents representing 09%, strongly disagreed. These indicate that majority of the respondents (22+25) 47 representing (34+39) 73% agreed while (08+06) 14 respondents representing (12+09) 21% disagreed.

Item eight on table 5.09c, shows that 20 respondents representing 31%, strongly agreed that the income of tax payers in the North West Geo-Political Zone, fluctuates with seasonal changes thus affects FIRS tax revenue generation., 24respondents representing 37% agreed, 06 respondents representing 09% were undecided while 08 respondents representing 12%, disagreed and 07 respondents representing 11%, strongly disagreed. These indicate that

majority of the respondents (20+24) 44 representing (31+37) 68% agreed while (08+07) 15 respondents representing (12+11) 23% disagreed.

The summary of table 5.09c shows that many of the respondents reveal that the income level of tax payers is not sufficient enough to enhance the amount of tax revenue generated by FIRS and .has not significantly enhanced the amount of tax revenue generated by FIRS in the North West Geo-Political Zone of Nigeria.

Zamfara State

SPSS Analysis

Hypothesis 3 and 4:

- That the environmental factors in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.
- That the income level of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

Table 5.09c: PPMCC test on the Relationship Income level of tax payers and FIRS performance in tax Revenue Generation for Zamfara state.

		income of tax payer	revenue generated of tax
income of tax payer	Pearson Correlation	1	.894**
	Sig. (2-tailed)		.000
	N	65	65
revenue generated of tax	Pearson Correlation	.894**	1
	Sig. (2-tailed)	.000	
	N	65	65

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is a relationship between environmental factors, income of tax payer and revenue generated of tax. Positive environmental factors with increase in income of tax payers correlate with increase in FIRS tax revenue generation. Correlation coefficient r is 0.894 which shows a positive correlation, for the variables. This indicates that statistically, there is a significant correlation between income level of tax payers and FIRS performance in tax revenue generation. 0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis accepted.

Summary of the three States with their stakeholders

Analysis of Questionnaires on Test of hypothesis 1

- That there is no significant relationship between the quality of FIRS staff and the amount of revenue it generates in the North West Geo-Political Zone of Nigeria.

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed

SD – Strongly Disagreed

Table 5.10a

SN	Variables	SA	A	U	D	SD
1	FIRS has sufficient human, material and financial resources that maximizes its efficiency in revenue generation in the North West Geo-Political Zone.	18(05.0%)	70(20.0%)	01(00.0%)	228(66.0%)	31(09.0%)
2	FIRS has sufficient skillful manpower for an efficient tax revenue generation in the Zone.	12(04.0%)	86(25.0%)	02(01.0%)	212(61.0%)	36(10.0%)
3	The staff capacity of the various FIRS offices in the North West Geo-Political Zone, is adequate enough to ensure an efficient tax revenue generation.	30(09.0%)	71(20.0%)	14(04.0%)	185(53.0%)	38(11.0%)
4	The renuneration of FIRS staff is adequate enough to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?	30(09.0%)	60(17.0%)	15(04.0%)	211(61.0%)	32(09.0%)
5	The various trainings undertaken by FIRS staff are relevant and effective to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?	27(08.0%)	55(16.0%)	28(08.0%)	183(53.0%)	55(16.0%)
6	The job of FIRS staff, though challenging is interesting, satisfying and has helped to develop them for greater performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.	21(06.0%)	78(22.0%)	05(01.0%)	219(63.0%)	25(07.0%)
7	FIRS staff welfare is properly taken care of, and they are adequately motivated to ensure their performance in tax revenue generation in the North Wet Geo-Political Zone of Nigeria.	25(07.0%)	54(16.0%)	28(08.0%)	152(44.0%)	89(26.0%)
8	FIRS staff in the zone are fully committed and dedicated to their work and are free from any acts of indiscipline.	68(28.0%)	213(61.0%)	44(13.0%)	23(07.0%)	00(00)

Source: Researcher's Field Survey, 2015

Item one on table 5.10a, shows that 18 respondents representing 05% strongly agreed that FIRS has sufficient human, material and financial resources that maximizes its

efficiency in revenue generation in the North West Geo-Political Zone, 70 respondents representing 20% agreed, 01 respondents representing 00% were undecided while 228 respondents representing 66%, disagreed and 31 respondents representing 09s%,strongly disagreed. These indicate that majority of the respondents (228+31) representing (66+09) 75% disagreed that FIRS has sufficient human, material and financial resources that maximize its efficiency in revenue generation and (18+70) 88 respondents representing (05+20) 25% agreed.

Item two on table 5.10a, shows that 12 respondents representing 04%, strongly agreed that the FIRS has sufficient skillful manpower for an efficient tax revenue generation in the Zone, 86 respondents representing 25% agreed, 02 respondents representing 01% were undecided while 212 respondents representing 61%, disagreed and 36 respondents representing 10%, strongly disagreed. These indicate that majority of the respondents (212+36) 248 representing (61+10) 71% disagreed that FIRS has sufficient skillful manpower for an efficient tax revenue generation the Zone and (12+86) 98 respondents representing (04+25) 29% agreed.

Item three on table 5.10a, shows that 30 respondents representing 09% strongly agreed that the staff capacity of the various FIRS offices in the North West Geo-Political Zone, is adequate enough to ensure an efficient tax revenue generation 71 respondents representing 20% agreed, 14 respondents representing 04% were undecided while 185 respondents representing 53%, disagreed and 38 respondents representing 11%, strongly disagreed. It can thus be deduced that, majority of the respondent (185+38) representing (53+11) 64% disagreed while (30+71) 101 respondents representing (09+20) 29% agreed.

Item four on table 5.10a, shows that 30 respondents representing 09%, strongly agreed that the remuneration of FIRS staff is adequate enough to enhance their performance

in tax revenue generation in the North West Geo-Political Zone of Nigeria, 60 respondents representing 17% agreed, 15 respondents representing 04% were undecided while 211 respondents representing 61%, disagreed and 32 respondents representing 09%, strongly disagreed. These indicate that majority of the respondents (211+61) 272 representing (61+09) 70% disagreed while (30+60) respondents representing (09+17) 26% agreed.

Item five on table 5.10a, shows that 27 respondents representing 08%, strongly agreed that the various trainings undertaken by FIRS staff are relevant and effective to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 55 respondents representing 16% agreed, 28 respondents representing 08% were undecided while 183 respondents representing 53%, disagreed and 55 respondents representing 16%, strongly disagreed. These indicate that majority of the respondents (183+55) 238 representing (53+16) 69% disagreed while (27+55) 82 respondents representing (08+16) 24% agreed.

Item six on table 5.10a, shows that 21 respondents representing 06%, strongly agreed that the job of FIRS staff, though challenging is interesting, satisfying and has helped to develop them for greater performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 78 respondents representing 22% agreed, 05 respondents representing 01% were undecided while 219 respondents representing 63%, disagreed and 25 respondents representing 07%, strongly disagreed. It can thus be deduced that, majority of the respondents (219+25) 244 representing (63+07)70% disagreed while (21+78) 99 respondents representing (06+22) 28% agreed.

Item seven on table 5.10a, shows that 25 respondents representing 07%, strongly agreed that FIRS staff welfare is properly taken care of, and they are adequately motivated to ensure their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria, 54 respondents representing 16% agreed, 28 respondents representing 08% were

undecided while 152 respondents representing 44%, disagreed and 89 respondents representing 26%, strongly disagreed. These indicate that majority of the respondents (152+89) 241 representing (44+26) 70% disagreed while (25+54) 79 respondents representing (07+16) 23% agreed.

Item eight on table 5.10a, shows that 68 respondents representing 28%, strongly agreed that FIRS staff in the zone are fully committed and dedicated to their work and are free from any acts of indiscipline. 213 respondents representing 61% agreed, 44 respondents representing 13% were undecided while 23 respondents representing 07%, disagreed and 00 respondents representing 0%, strongly disagreed. It can thus be deduced that, majority of the respondents (68+213) representing (28+61) 89% agreed while only 23 respondents representing 07% disagreed.

The summary of Table 5.10a shows that majority (over 70%) of the respondents affirm that FIRS does not have sufficient working materials, finances and qualitative manpower that should enhance the amount of tax revenue generated by FIRS in the North West Geo-Political Zone. They also agree, to the challenges in areas of staff welfare and motivation. The table above shows that the quality of FIRS staff has not significantly enhanced the amount of tax revenue generated by FIRS in the North West Geo-Political Zone of Nigeria.

Summary of the three States with their stakeholders

SPSS Analysis

Hypothesis :1

That, there is no significant relationship between the quality of FIRS staff and its performance in tax revenue it generation in the North West Geo-Political Zone of Nigeria.

Table 5.10a: PPMCC test on the Relationship of the Quality of FIRS Staff and its performance in the N.W. Zone of Nigeria

		Quality of FIRS staff	Revenue generated
Quality of FIRS staff	Pearson Correlation	1	.799**
	Sig. (2-tailed)		.000
	N	348	348
Revenue generated	Pearson Correlation	.799**	1
	Sig. (2-tailed)	.000	
	N	348	348

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is relationship between quality of FIRS staff and its performance in tax revenue generation, that is, increase in quality of FIRS staff correlated with increase in its performance. Correlation coefficient r is 0.799 which shows positive correlation, thus we can conclude that there is a positive relationship between two variables. This indicates that statistically, there is significant correlation between quality of FIRS staff and its performance.0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis- That there is a significant relationship between the quality of FIRS staff and its performance in tax revenue it generation in the North West Geo-Political Zone of Nigeria.

The system theory applied in this study (p64) stipulates human resources, material resources and social norms and laws as part of the inputs of the FIRS system. Insufficient staff strength,

working materials, finances and manpower, as discovered in the analysis, have affected the major output of the FIRS system-the amount of tax revenue generated in the North West Geo-Political Zone. The analysis also identified other challenges in areas of staff welfare and motivation. Thereby indicating that the quality of FIRS staff has not significantly enhanced the amount of tax revenue it generates in the North West Geo-Political Zone of Nigeria. The analysis on quality of FIRS staff does not correlate with that of the analyzed demographical data on educational qualification of FIRS staff, which shows that, about 90% of them have HND, first degree and second degrees. This challenge is probably as a result of shortage in staff capacity, training, strategies, motivation and other challenges within (throughput) and outside the system.

Summary of the three States with their stakeholders

Analysis of Questionnaires on Test of hypothesis 2

- That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed

SD – Strongly Disagreed

Table 5.10b

SN	Variables	SA	A	U	D	SD
1	The planning strategy of FIRS for tax revenue generation is effective in the North West Geo-Political Zone of Nigeria.	21(06.0%)	77(21.0%)	07(02.0%)	219(63.0%)	24(07.0%)
2	The location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.	27(08.0%)	55(16.0%)	11(03.0%)	225(65.0%)	30(07.0%)
3	The public enlightenment strategy of FIRS is effective in enhancing its tax revenue generation in the North West Geo-Political Zone of Nigeria.	28(08.0%)	87(25.0%)	14(04.0%)	137(39.0%)	82(23.0%)
4	The bank payment strategy of FIRS is convenient and effective and has enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria	26(08.0%)	62(18.0%)	16(05.0%)	218(63.0%)	26(08.0%)
5	The presumptive tax strategy of FIRS is effective in capturing the informal sector and enhances its tax revenue generation in the North West Geo-Political Zone of Nigeria.	32(09.0%)	56(16.0%)	09(03.0%)	147(42.0%)	104(30.0%)
6	The laws sanctioning tax avoidance and evasion are effective in enhancing FIRS tax revenue generation in the North West Geo-Political Zone of Nigeria.	36(10.0%)	52(15.0%)	07(02.0%)	187(54.0%)	63(18.0%)
7	FIRS has adequate security cover for its field staff (tax officers) for tax enforcement in the North West Geo-Political Zone of Nigeria.	23(07.0%)	83(23.0%)	16(05.0%)	171(49.0%)	55(16.0%)
8	FIRS has an efficient tax control mechanism for checking any form of fraud by its staff and /or tax payers in the North West Geo-Political Zone of Nigeria.	25(01.0%)	63(18.0%)	06(02.0%)	214(61.0%)	40(12.0%)

Source: Researcher's Field Survey, 2015

Item one on table 5.10b shows that 21 respondents representing 06% strongly agreed that the planning strategy of FIRS for tax revenue generation is effective in the North West Geo-Political Zone of Nigeria, 77 respondents representing 21% agreed, 07 respondents representing 02% were undecided while 219 respondents representing 63%, disagreed and 24 respondents representing 07%, strongly disagreed. These indicate that majority of the respondents (219+24) 243 representing (63+07)70% disagreed while (21+77) 98 respondents representing (06+21) 27% agreed.

Item two on table 5.10b, shows that 27 respondents representing 08%, strongly agreed that the location, office space and organization structures of FIRS are adequate for an

efficient tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria, 55 respondents representing 16% agreed, 11 respondents representing 03% were undecided while 225 respondents representing 65%, disagreed and 30 respondents representing 07%, strongly disagreed. These indicate that majority of the respondents (225+30) 255 representing (65+07)72% disagreed while (27+55) 82 respondents representing (08+16) 24% agreed.

Item three on table 5.01b, shows that 28 respondents representing 08% strongly agreed that the public enlightenment strategy of FIRS is effective in enhancing its tax revenue generation in the North West Geo-Political Zone of Nigeria, 87 respondents representing 25% agreed, 14 respondents representing 04% were undecided while 137 respondents representing 39%, disagreed and 82 respondents representing 25%, strongly disagreed. These indicate that majority of the respondents (137+82) 219 representing (39+24) 63% disagreed while (28+87) 115 respondents representing (08+25) 33% disagreed.

Item four on table 5.10b, shows that 26 respondents representing 08%, strongly agreed that the bank payment strategy of FIRS is convenient and effective and has enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria, 62 respondents representing 18% agreed, 16 respondents representing 05% were undecided while 218 respondents representing 63%, disagreed and 26 respondents representing 08%, strongly disagreed. These indicate that majority of the respondents (218+26) 244 representing (63+08)71% disagreed while (26+62) 88 respondents representing (05+18) 23% agreed.

Item five on table 5.10b, shows that 32 respondents representing 09%, strongly agreed that the presumptive tax strategy of FIRS is effective in capturing the informal sector and enhances its tax revenue generation in the North West Geo-Political Zone of Nigeria, 56 respondents representing 16% agreed, 09 respondents representing 03% were undecided while 147 respondents representing 42%, disagreed and 104 respondents representing 30%,

strongly disagreed. These indicate that majority of the respondents (147+104) 251 representing (42+30) 72% disagreed while (32+56) respondents representing (09+16) 25% agreed. Item six on table 5.10b, shows that 36 respondents representing 10%, strongly agreed that the laws sanctioning tax avoidance and evasion are effective in enhancing FIRS tax revenue generation in the North West Geo-Political Zone of Nigeria, 52 respondents representing 15% agreed, 07 respondents representing 02% were undecided while 187 respondents representing 54%, disagreed and 63 respondents representing 18%, strongly disagreed. These indicate that majority of the respondents (187+63) 250 representing (54+18) 72% disagreed while (36+52) 88 respondents representing (10+15) 25% disagreed.

Item seven on table 5.10b, shows that 23 respondents representing 07%, strongly agreed that FIRS has adequate security cover for its field staff (tax officers) for tax enforcement in the North West Geo-Political Zone of Nigeria., 83 respondents representing 23% agreed, 16 respondents representing 05% were undecided while 171 respondents representing 49%, disagreed and 55 respondents representing 16%, strongly disagreed. These indicate that majority of the respondents (171+55) representing (49+16) 65% disagreed while (23+83) respondents representing (07+23) 30% agreed.

Item eight on table 5.10b, shows that 25 respondents representing 07%, strongly agreed that the FIRS has an efficient tax control mechanism for checking any form of fraud by its staff and /or tax payers in the North West Geo-Political Zone of Nigeria., 63 respondents representing 18% agreed, 06 respondents representing 02% were undecided while 214 respondents representing 62%, disagreed and 40 respondents representing 12%, strongly disagreed. These indicate that majority of the respondents (214+40) 254 representing (62+12) 74% disagreed while (25+63) respondents representing (07+18) 25% agreed.

The summary of table 5.10b shows that many respondents of over 70% consented that the planning strategy, organizational structure and bank method of FIRS tax payment in the North West Geo-Political Zone is not sufficient enough to enhance the amount of its tax revenue generation. The respondents indicated that the enlightenment strategy of FIRS, laws sanctioning tax leakages, informal tax coverage and security cover of FIRS staff have not significantly measured up to expectations in enhancing the amount of tax revenue generated by FIRS in the North West Geo-Political Zone. It therefore shows that the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

Summary of the three States with their stakeholders

SPSS Analysis

Hypothesis 2:

That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

Table 5.10b: PPMCC test on the Relationship of FIRS tax Strategies and its performance in Tax Revenue Generation the N. W. Zone.

		strategy for revenue	tax revenue generation
strategy for revenue	Pearson Correlation	1	.827**
	Sig. (2-tailed)		.000
	N	348	348
tax revenue generation	Pearson	.827**	1
	Sig. (2-tailed)	.000	
	N	348	348

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is a relationship between the tax strategies used by FIRS and its tax revenue generation, which is increase in strategies used by FIRS for tax revenue generation correlated with increase in tax revenue generation. Correlation coefficient r is 0.827 which shows positive correlation, for this reason, we can conclude that there is a positive relationship between the two variables. This indicates that statistically, there is a significant correlation between strategy for revenue and tax revenue generation 0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis accepted.

The strategies of FIRS are its organizational transformation processes as a system. The efficiency of the strategies used by FIRS is a major function of the educational levels and professional skills of both the tax administrators and tax payers, also the environmental and socio-economic indices. These must function mutually together as a sub-system for an enhanced output-improved tax revenue generation. The analysis thus far has revealed poor staff quality and poor FIRS tax strategies, probably due to the educational levels and professional skills of tax payers, environmental and socio-economic indices, because the educational levels of the tax administrators is about 90%.

On some of the strategies used by FIRS to increase its efficiency in tax revenue generation in the North West Geo-Political Zone, majority of the study group (thirty two) respondents interviewed, listed the challenges as; tax education of the citizens, environmental factors, socio-economic factors and strategies. They also indicated lack of efficient tax administration system due to poor data base, unreliable statistics, poor linkages with the informal sector, also poor communication network, transportation network with the rural tax taxes and financial constraints of tax administrators, and they agreed that the methods used by FIRS in tax collection are not totally tax payer friendly, efficient and leak proof. They

suggested improved tax planning and strategies, complete automation of the entire tax system in Nigeria to seal off all leakages, tax enforcement, tax enlightenment, effective tax monitoring. Tax payers' education and sensitization through television programs and radio jingles were listed as some of the techniques used by FIRS to increase its efficiency and tax revenue generation. About 77% of the respondents affirmed that there are a large number of income earners in the North West Geo-Political Zone but that the income level of tax payers in the zone is relatively low due to poverty and not sufficient to enhance the amount of tax revenue generated by FIRS?

Summary of the three States with their Stakeholders Analysis of Questionnaires on Test of hypothesis 3 and 4

That the environmental challenges in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.

- That the income of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

- That the income of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

SA – Strongly Agreed; A- (+) Agreed; U – Undecided; D – Disagreed SD – Strongly Disagreed

Table 5.10c

S/N	Variables	SA	A	U	D	SD
1	The North West Geo-Political Zone is characterized by the availability of a large number of taxable incomes that enhances the tax revenue generation of FIRS in the zone.	22(06.0%)	104(39.0%)	11(03.0%)	168(48.0%)	43(12.0%)
2	The incomes of tax payers in the North West Geo- Political Zone are easily accessed by FIRS, and enhance its tax revenue generation	25(07.0%)	55(16.0%)	17(04.0%)	167(48.0%)	84(23.0%)
3	The income of income tax payers is relatively low for an enhance tax revenue generation by FIRS in the North West Geopolitical zone.	52(15.0%)	181(52.0%)	09(03.0%)	75(22.0%)	31(09.0%)
4	Industrial and employment activities are relatively low for an enhanced tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.	70(20.0%)	181(52.0%)	09(03.0%)	54(16.0%)	34(10.0%)
5	Poor socio-economic infrastructure is a factor affecting the tax revenue generation capacity of FIRS in the North West Geo-Political Zone of Nigeria	56(16.0%)	197(57.0%)	06(02.0%)	64(18.0%)	25(07.0%)
6	The poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS.	65(18.0%)	175(50.0%)	09(03.0%)	73(21.0%)	26(08.0%)
7	Environmental challenges in the North West Geo-Political Zone affects the income ability and capacity of tax payers	66(18.0%)	166(48.0%)	15(04.0%)	53(15.0%)	48(13.0%)
8	The income of tax payers in the North West Geo-Political Zone, fluctuates with seasonal changes thus affects FIRS tax revenue generation.	62(18.0%)	183(53.0%)	15(04.0%)	48(13.0%)	40(12.0%)

Source: Researcher's Field Survey, 2015

Item one on table 5.10c, shows that 22 respondents representing 06% strongly agreed that the North West Geo-Political Zone is characterized by the availability of a large number

of taxable incomes that enhances the tax revenue generation of FIRS in the Zone, 104 respondents representing 30% agreed, 11 respondents representing 03% were undecided while 168 respondents representing 48%, disagreed and 43 respondents representing 12%, strongly disagreed. These indicate that majority of the respondents (168+43) 211 representing (48+12) 60% disagreed while (22+104) 126 respondents representing (06+30) 36% agreed.

Item two on table 5.10c, shows that 25 respondents representing 07%, strongly agreed that the incomes of tax payers in the North West Geo- Political Zone are easily accessed by FIRS, and enhance its tax revenue generation, 55 respondents representing 16% agreed, 17 respondents representing 04% were undecided while 167 respondents representing 48%, disagreed and 84 respondents representing 23%, strongly disagreed.

Majority of the respondents (167+84) 251 representing (48+23) 71% disagreed while (25+55) 80 respondents representing (07+16) 23% agreed.

Item three on table 5.10c, shows that 52 respondents representing 15%, strongly agreed that the income of tax payers is relatively low for an enhance tax revenue generation by FIRS in the North West Geopolitical Zone,181 respondents representing 52% agreed, 09 respondents representing 03% were undecided while 75 respondents representing 22%, disagreed and 31 respondents representing 09%,strongly disagreed. These indicate that majority of the respondents (52+181) 233 representing (15+52) 67% agreed while (75+31) 106 respondents representing (22+09) 31% disagreed.

Item four on table 5.10c, shows that 70 respondents representing 20%, strongly agreed that the Industrial and employment activities are relatively low for an enhanced tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria, 181 respondents representing 52% agreed, 09 respondents representing 03% were undecided while 54 respondents representing 16%, disagreed and 34 respondents representing 10%

strongly disagreed. These indicate that majority of the respondents (70+181) 251 representing (20+52) 72% agreed while (54+34) 88 respondents representing (16+10) 26% disagreed.

Item five on table 5.10c, shows that 56 respondents representing 16%, strongly agreed that the Poor socio-economic infrastructure is a factor affecting the tax revenue generation capacity of FIRS in the North West Geo-Political Zone of Nigeria, 197 respondents representing 57% agreed, 06 respondents representing 02% were undecided while 64 respondents representing 18%, disagreed and 25 respondents representing 07%, strongly disagreed. These indicate that majority of the respondents (56+197) 253 representing (16+56) 72% agreed while (64+25) 89 respondents representing (18+07) 25% disagreed.

Item six on table 5.10c, shows that 65 respondents representing 18%, strongly agreed that the poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS, 175 respondents representing 50% agreed, 09 respondents representing 03% were undecided while 73 respondents representing 21%, disagreed and 26 respondents representing 08% strongly disagreed. These indicate that majority of the respondents (65+175) representing (18+50) 68% agreed while (73+26) 99 respondents representing (21+08) 29% disagreed.

Item seven on table 5.10c, shows that 66 respondents representing 18%, strongly agreed that the environmental challenges in the North West Geo-Political Zone affects the income ability and capacity of tax payers, 166 respondents representing 48% agreed, 15 respondents representing 04% were undecided while 53 respondents representing 15%, disagreed and 48 respondents representing 13%, strongly disagreed.

These indicate that majority of the respondents (66+166) 232 representing (18+48) 66% agreed while (53+48) respondents representing (15+13) 28% disagreed.

Item eight on table 5.10c, shows that 62 respondents representing 18%, strongly agreed that the income of tax payers in the North West Geo-Political Zone, fluctuates with seasonal changes thus affects FIRS tax revenue generation., 183 respondents representing 53% agreed, 15 respondents representing 04% were undecided while 48 respondents representing 13%, disagreed and 40 respondents representing 12%, strongly disagreed. These indicate that majority of the respondents (62+183) 245 representing (11+53) 64% agreed while (62+16) 78 respondents representing (18+05) 23% disagreed.

The summary of table 5.10c shows that majority of the respondents strongly posited that the income level of tax payers in the North West Geo-Political Zone especially in Zamfara state, is not sufficient enough to enhance its tax revenue generation, so also the other indices of poverty level, unemployment, infrastructure, socio-economic and environmental challenges. This is in agreement with NBS socio-demographic data for the zone, as one of those with highest incidence of poverty (p.230). The number of registered tax payers/stakeholders of 20,611 (p.67) as compared to the total population of 35,786,944 (p.4) in the zone also depicts this. The result shows that tax payers' income level in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue and has not significantly enhanced the amount of tax revenue generated by FIRS in the North West Geo-Political Zone.

Summary of the three States with their stakeholders

SPSS Analysis

Hypothesis 3 and 4:

- That the environmental factors in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.

- That the income level of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

Table 5.10c: PPMCC test on the Relationship of environmental factors+ Income level of tax payers and the performance of FIRS in tax Revenue Generation in the N.W. Zone.

		income of tax payer	revenue generated of tax
income of tax payer	Pearson Correlation	1	.854**
	Sig. (2-tailed)		.000
	N	348	348
revenue generated of tax	Pearson Correlation	.854**	1
	Sig. (2-tailed)	.000	
	N	348	348

**. Correlation is significant at the 0.01 level (2-tailed).

This means that there is a relationship between environmental factors, income of tax payer and revenue generated of tax. Positive environmental factors with increase in income of tax payers correlate with increase in FIRS tax revenue generation. Correlation coefficient r is 0.854 which shows a positive correlation, for the variables. This indicates that statistically, there is a significant correlation between income level of tax payers and FIRS performance in tax revenue generation. 0.000 ($p<0.01$). The null hypothesis is thus rejected and the alternate hypothesis accepted.

Majority of the respondents interviewed enumerated numerous environmental challenges that hinder the efficiency of FIRS in its tax revenue generation in the North West Geo-Political Zone. A careful examination of tables 5;11a-11c, reveal the various revenue generation targets set by FIRS for the North West Geo-Political Zone to be relatively low in comparison to that of Lagos and Abuja in tables 5;11d-11e. The performance trend follows a

similar pattern. The summary of revenue generation in the tables mentioned above agrees with the findings of poor performance and low revenue generation of FIRS in the North West Geo-Political Zone. These also complement the primary data results.

5.3.1 Analysis of Interview Results

The interview conducted with thirteen management staff of FIRS further buttressed the insufficiency in the number of FIRS staff in the zone, as 81% of the respondents in the interview conducted affirmed that FIRS lacks sufficient manpower, the necessary equipment, financial resources and all the necessary backing by the Federal Government, that will enable it achieve its goals of an enhanced revenue generation in the North West Geo-Political Zone. They felt that the performance FIRS in tax revenue generation is below expectation and can be improved. These findings agrees with those from the questionnaires, which shows that majority (over 70%) of the respondents affirm that FIRS does not have sufficient number of staff, working materials and finances that should enhance the amount of tax revenue it generates in the North West Geo-Political Zone, The interview respondents indicated the need for additional staff, staff training facilities on taxation, tax administration, ICT, office facilities, staff motivation, financial resources to this effect and a conducive working environment. This will help to assure job satisfaction and more innovations in tax strategies among FIRS staff.

Quality input ⟶ Quality throughput ⟶ Quality output

Staff quality ⟶ job satisfaction, ⟶ performance (improved tax revenue generation)

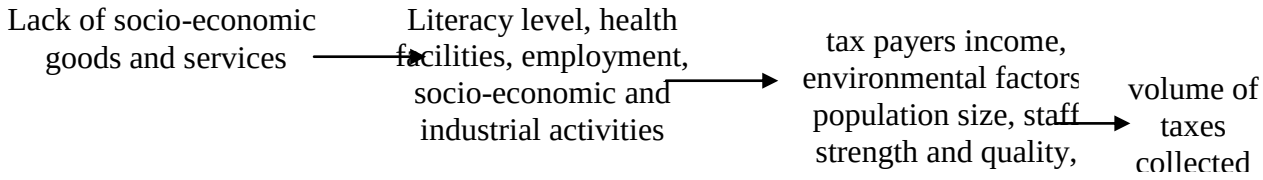
more innovations

and strategies

The system theory applied in this study (p64) stipulates human resources, material resources and social norms and laws as part of the inputs of the FIRS system. Insufficient staff strength and tax effort, working materials, finances and adequate manpower, as discovered in the analysis, have affected the major output of the FIRS system-the amount of tax revenue generated in the North West Geo-Political Zone. The analysis on quality of FIRS staff, however does not correlate with that of the analyzed demographical data on educational qualification of FIRS staff, which shows that, about 90% of them have HND, first degree and second degrees. This challenge is probably as a result of shortage in staff capacity, training, strategies, motivation and other challenges within (throughput) and outside the system.

On some of the strategies used by FIRS to increase its efficiency, in tax revenue generation in the North West Geo-Political Zone, majority of the respondents interviewed in Kano, listed the effective use of tax identification number, tax clearance certificate, E-payment etc. Other items listed as some of the techniques used by FIRS to increase its efficiency and tax revenue generation, include tax payers' education, and sensitization through television programs and radio jingles were listed. The respondents agreed that the methods used by FIRS in tax collection are neither tax payer friendly, efficient nor leak proof. They indicated the need for the following; education of the citizens, improved tax planning and strategies, tax system automation, tax enforcement, tax enlightenment, effective tax monitoring (good quality of staff) and provision of socio-economic goods and services by the government. About 77% of the respondents affirmed that there is a large number of low income earners, poverty which leads to tax evasion and avoidance, a large informal sector not captured in the tax net of FIRS, revenue linkages, poor control mechanism of tax leakages, poor planning, strategies and monitoring in the tax system, obsolete tax laws, poor prosecution of tax defaulters, unemployment and infrastructural deficit in the North West

Geo-Political Zone and as such, the income of the tax payers in the Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS? Lagos state is a role model which shares similar characteristics but with a more educated citizens, better level of development, socio-economic facilities, tax planning and strategies, tax enlightenment, tax enforcement, effective tax monitoring, tax compliance and provision of socio-economic goods and services by the government and a great tax revenue generation.



About 72% of the respondents interviewed listed, poverty, low literacy and income level of tax payers and low compliance level, poor tax enforcement, tax evasion, tax avoidance, poor linkages and collaboration among stakeholders, poor and few tax sources, inadequate data base of tax payers, limited coverage and a lot of untapped resources in the zone that hinder the efficiency of FIRS in its tax revenue generation in the North West Geo-Political Zone. The list her also include lack of tax awareness, ignorance of tax laws by tax payers, lack of patriotism by tax payers, corruption, security challenges with poor enforcement, low level of tax enlightenment and a general poor attitude to taxation. The fore-mentioned challenges, coupled with the virtual absence of the impact of government in the society exert undue pressures on tax payers which lowers their morale on taxation. 65% of the respondents mentioned the following inadequate staff capacity and quality, insufficient staff incentives and motivation, poor technology, corrupt practices among FIRS tax officials due to its poor reward system, poor disposition of tax payers due their socio-cultural factors as some of the major challenges. One respondent said ‘No tax enforcement within in Nigeria’

he said tax payment is optional' Nigeria. The respondents interviewed listed some the challenges in the field, as gathered from tax payers in the cause of performing their duties as follows; lack of accountability on the part of the government, poverty, environmental challenges, natural hazards and multiple taxation. **T**hey however suggested good governance and efficient investment of tax revenue for development, improved staff welfare/motivation/training, staff motivation and an enhanced remuneration, incentives, constant training of staff to check corruption and provide them with the necessary skills. There is also need for sufficient coverage of taxable incomes, provision of security for FIRS field staff. Continuous public enlightenment on taxation should be ensured to sensitize and improve the people's awareness. A strong tax enforcement team and serious punishment for violators and tax evaders.

Observation: A careful examination of the secondary data of tables 5.11a-11c below reveals the various revenue generation targets set by FIRS for the North West Geo-Political Zone to be relatively low in comparison to that of Lagos and Abuja in tables 5:11d-11e. The performance trend follows a similar pattern. This conforms with the findings from the inferential statistics from the primary data. The research discovered the main factors for the relatively low tax revenue generation in this zone to be partly due to poor tax administration, low tax capacity and lack of efficient use of tax revenue by the government. Table 12a further buttresses these challenges by states, the revenue generation figures shows Zamfara state to be the least in performance while that of Kano is the highest. This signifies that the greater the FIRS structures and socio-economic activities the higher the performance in tax revenue generation. The more urban states - Kano and Kaduna have a higher and a more developed tax base and tax capacity than Zamfara state. It can thus be deduced that the impact of government and socioeconomic development correlates significantly with the performance in

tax revenue generation. There is therefore a causal relationship between the taxable capacity and the level of economic development.

5.3.2 Analysis of Secondary Data

Table 5.11a: Tax Collections in billions of naira- Kaduna State FIRS

Tax	2008	2009	2010	2011	2012	2013
CIT	199,810,666.98	723,842,822.25	244,710,631.38	173,433,151.05	184,069,331.52	251,894,646.83
WHT	1,884,299,197.79	2,286,519,765.18	2,154,861,771.65	1,211,246,452.12	2,158,331,893.56	2,492,605,934.70
CGT	227,149.51	248,335.00	276,858.33	-	167,500.00	2,160,724.78
PIT	55,400.00	25,000.00	-	262,036.50	545,167.27	535,024.58
PAYE	180,654,46.55	175,810,746.72	88,127,972.59	99,973,204.34	187,464,988.38	155,872,225.32
POL	7,355,089.00	11,0020,000.00	14,515,000.00	9,650,000.00	20,260,500.00	20,661,436.00
VAT	2,129,125,638.02	1,957,665,692.88	2,333,544,776.60	1,310,188,970.24	2,517,294,758.30	2,618,963,213.05
EDT	58,986,329.94	360,717,795.67	106,008,505.66	55,691,016.43	117,048,016.40	136,415,961.28
NITDF	-	-	-	-	-	-
S/DUTIES	321,031.491.32	200,674,243.82	222,881,569.15	213,100,257.20	265,946,300.67	133,295,320.38
Total	**4,781,445,424.11**	**5,716,524,401.52**	**5,064,927,087.88**	**3,073,545,087.88**	**5,451,128,456.10**	**5,812,404,486.92**

The table above for Kaduna state FIRS indicates inconsistency and some epileptic growth in the different tax types and the total tax revenue generation of FIRS from 2008 to 2013. The tax revenue figures like those of withholding tax and value added tax, clearly reveal good tax potentials but certain indices are probably hindering the consistent performance. These may be due to administrative bottlenecks inadequate tax strategy or corruption.

Table 5.11a: Summary of Tax Collections in billions of naira- Kaduna State FIRS

State Kaduna	Expected Target for the Year	Total Tax Collected	Percentage Achievement
2008	6,830,636,320.16	4,781,445,424.11	**70**
2009	4,779,702,676.86	5,716,524,401.52	**119.6**
2010	5,755,598,960.64	5,064,927,085.36	**88.0**
2011	5,122,575,146.47	3,073,545,087.88	**60.0**
2012	3,074,522,535.87	5,451,128,456.10	**177.3**
2013	5,483,400,459.36	5,812,404,486.92	**106.0**

Culled from FIRS research and data records-Abuja

The summary above for Kaduna state FIRS indicates inconsistency and some epileptic growth in the tax revenue generation of FIRS from 2008 to 2013. The percentage achievement column clearly reveals this as the annual percentage achievement is high. The annual expected target and tax revenue collected show good tax potentials but certain indices are probably hindering the consistent performance. These may be due to administrative bottlenecks, inadequate tax strategy or corruption and environmental challenges.

Table 5.11b: Tax Collections in billions of naira - Kano State FIRS.

Tax	2008	2009	2010	2011	2012	2013
CIT	2,405,988,790.82	2,216,428,864.19	3,352,546,874.56	2,123,592,206.17	3,343,339,459.43	3,221,298,104.60
WHT	2,902,488,720.96	2,597,993,970.90	3,065,690.238.57	1,716,709,061.49	2,837,686,888.69	3,137,075,351.34
CGT	12,743,141.98	3,249,480.40	1,571,678.80	7,586,129.00	1,245,632.00	1,113,699.00
PIT	534,752.00	28,543,636.22	45,710,218.00	70,591.85	1,777,270.19	545,048.00
PAYE	353,937,865.34	196,490,319.30	184,355,963.06	268,349,301.07	290,155,466.17	379,029,907.05
POL	4,062,475.00	4,830,962.00	4,751,000.00	6,653,000.00	7,967,000.00	6,935,000.00
VAT	5,545,295,954.05	5,800,647,236.33	6,497,936,009,64	5,106,816,009.91	6,469,102,080.78	8,094,263,067.59
EDT	526,400,907.27	531,326,395.17	821,313,647.79	916,716,900.75	971,315,666.93	1,021,313,863.35
NITDEF	12,112,958.11	409,624.45	15,007,162.34	20,866,470.00	15,490,730.00	11,243,722.00
S/DUTIES	252,199,750.39	360,341,139.80	359,384,215.09	265,010,371.22	518,256.04	-
Total	**12,015,765,315.92**	**11,740,261,628.76**	**14,348,267.007.85**	**10,432,370,041.46**	**13,938,598,450.23**	**15,872,817,762.93**

Table 5.11b above for Kano state FIRS indicates some degree of relative consistency in its growth pattern in the different tax types and tax revenue generation of FIRS from 2008 to 2013. The tax revenue figures of all the tax types are relatively high and show good tax potentials. The suitable environmental factors have be greatly influenced this.

Table 5.11b: Summary of Tax Collections in billions of naira- Kano State FIRS

State Kano	Expected Target for the Year	Total Tax Collected	Percentage Achievement
2008	15,091,706,644.90	12,015,765,315.92	**80**
2009	12,016,644,451.14	11,740,261,628.76	**97.7**
2010	11,741,626,029.34	14,348,267,007.85	**122.2**
2011	14,489,402,835.36	10,432,370,041.46	**72.7**
2012	10,433,082,672.33	13,938,598,450.23	**133.6**
2013	13,938,598,450.23	15,876,063,634.81	**113.9**

Culled from FIRS research and data records-Abuja

The summary table above for Kano state indicates a fairly appreciable tax revenue value even though the growth pattern however exhibits some slight inconsistencies depicting an epileptic growth in the tax revenue generation of FIRS from 2008 to 2013. This can be attributed to lapses in tax administration and inability of FIRS to monitor closely in order to enforce a better revenue effort. This can be illustrated in line with the research objectives of quality of FIRS staff and strategies used by FIRS in tax administration.

Table 5.11c-Tax Collections in billions of naira.- Zamfara State FIRS

Tax	2008	2009	2010	2011	2012	2013
CIT	2,975,719.57	4,977,957.92	8,721,657.71	4,881,500.71	9,161,424.10	7,951,766,.65
WHT	1,293,289,936.09	158,905,355.49	379,858.449.54	674,647,991.81	1,003,306,944.19	1,972,027,420.38
CGT	-	-	-	-	281,000.00	-
PIT	13,058,.00	-	-	25,000.00	-	-
PAYE	51,857,314.04	47,982,301.00	36,496,815.00	114,625,017.00	132,329,808.00	102,048,711.11
POL	1,410,000.00	890.000.00	970,000.00	760,000.00	980,000.00	1,025,000.00
VAT	1,315,694,206.91	421,973,779.45	496,855,559.22	715,113,384.83	1,088,420,103.28	2,045,814,272.53
EDT	1,466,921.72	1,259,390.00	4,801,726.08	4,091,337.78	3,081,377.72	3,133,217.17
NITDF	-	-	-	-	-	-
S/DUTIES	-	-	-	-	-	-
Total	**2,665,707,156.33**	**635,988,784.63**	**927,704,207.55**	**1,514,144,232.13**	**2,237,560,657.29**	**4,132,000,3887.84**

$11c_1$ shows a relatively low performance with only withholding tax s its highest revenue earner. It has the poorest tax revenue collection in all the tax types among the three states and a very inconsistent growth in tax revenue generation for FIRS in Zamfara state. This data complements the findings of the study from the primary data, that shows Zamfara state as the least in performance among the three states, this is essentially as a result of poor environmental factors with its resultant effects n a poor tax structure, tax capacity etc.

Table 5.11c: Summary of Tax Collections in billions of naira- Zamfara State FIRS

State Zamfara	Expected Target for the Year	Total Tax Collected	Percentage Achievement
2008	1,165,603,875.00	2,665,707,156.33	**151.5**
2009	3,055,595,979.12	635,988,784.63	**021.3**
2010	2,046,676,371.00	927,704,207.55	**045.9**
2011	2,046,676,620.72	1,514,144,232.13	**074.0**
2012	3,152,388,000.00	2,237,560,657.29	**103.0**
2013	911,469,300.00	4,132,000,3887.84	**036.0**

Culled from FIRS research and data records-Abuja

The summary table above shows a relatively low tax target, poor tax revenue collection and a very inconsistent growth in tax revenue generation for FIRS in Zamfara state, the set target was only achieved once in 2008. Taxes collected are low, set targets are also low and unrealistic. This data complements the findings of the study from the primary data that shows Zamfara state as the least in performance among the three states.

Table :11d Summary of Tax Revenue Generation and Percentage Growth from the FIRS offices in Kaduna, Kano and Zamfara States between 2008-2013 in billions of naira.

	2008	**% Increase**	**2009**	**% Increase**	**2010**	**% Increase**	**2011**	**% Increase**	**2012**	**% Increase**	**2013**	**% Increase**
Kaduna	4.782	-	5.717	119.6	5.065	88	3.074	60	5.451	177.3	5.812	106.6
Kano	12.016	-	11.740	97.7	14.348	122.2	10.432	72.7	13.939	133.6	15.873	113.9
Zamfara	2.666	-	0.636	23.9	0.928	145	1.514	163.1	2.238	147.8	4.132	184.6
Total	**19.464**	**-**	**18.093**	**93.0**	**20.341**	**112.4**	**15.02**	**73.8**	**21.628**	**144**	**25.817**	**119.4**

Source Researcher's Survey, 2015

The summary of revenue generation in the table above agrees with the findings of low revenue generation of FIRS in the North West Geo-Political Zone. The previous year's achievements were not exceeded in 2009 and 2011 while a marginal increase was achieved in 2008, 2010 and 2013 achievement in the total. There is no significant growth in the tax revenue generation of FIRS in the North West Geo-Political Zone, as the increase of 12% in 2010, 44% in 2012 and 19% in 2013 will amount to an average annual increase rate of 15% in five years which is not significant. The trend of revenue generation is also revealed with Kano state leading, then Kaduna state and Zamfara state having the lowest revenue generation and performance in the trend. These also correlate with the findings of the primary data results of each state.

Table 5.11e: Abuja- Taxes Collected by FIRS in billions of naira.

Tax	2008	2009	2010	2011	2012	2013
CIT	3,255,111,026.48	4,258,586,549.29	7,001,265,000.15	9,843,660,208.39	13,875,644,835.42	17,395,302,934.25
WHT	35,975,675,323.51	44,734,177,701.99	67,217,374,552.07	72,819,488,225.28	70,608,520,302.60	92,147,866,909.20
CGT	727,106.00	117,652,383.29	301,466,000.39	314,774,061.27	249,630,548.96	78,132,461.50
PIT	101,845,373.90	181,957,178.36	156,657,030.82	251,507,471.95	430,142,883.91	353,956,950.17
PAYE	14,149,214,911.68	18,484,327,046.72	22,703,026,376.54	28,683,137,506.29	30,739,364,090.04	34,342,826,187.32
POL	34,013,220.00	61,174,356,.19	79,717,758.58	81,485,769.38	100,982,714.34	135,912,944.89
VAT	33,386,929,936.76	44,099,921,041.64	59,590,200,287.31	72,208,653,842.16	78,136,979,742.99	99,045,000,617.93
EDT	1,218,848,928.27	1,676,769,587.53	2,084,652,766.52	2,983,368,453.96	4,322,910,731.34	4,882,272,152.54
NITDEF	4,440,568.35	32,559,597.00	16,093,610.31	166,721,064.32	63,542,189.79	202,167,815.27
S/DUTIES	3,285,116,196.45	1,813,861,742.37	2,362,646,459.06	534,444,893.58	2,284,792,922.84	2,569,442,690.75
Total	**91,411,922,591.40**	**115,460,987,184.38**	**161,513,119,841.75**	**187,527,241,496.58**	**200,812,510,962.23**	**251,152,881,663.82**

This table shows a relatively consistent growth in all the tax types and tax revenue generation for FIRS Abuja with quite a bulky amount of revenue in all the tax types in comparison with that of the entire North West Geo-Political Zone. The amounts are all in billions of naira.

Table 5.11e: Summary of Tax Collections in billions of naira-Abuja FIRS

Year	Expected Target for the Year	Abuja: Total Tax Collected	Percentage Achievement
2008	83,101,747,810.363	91,411,922,591.40	**110**
2009	91,418,042,109.56	115,460,987,184.38	**126.3**
2010	115,366,514,172.671	161,513,119,841.75	**140.0**
2011	161,661,415,083.25	187,527,241,496.58	**116.0**
2012	187,675,243,889.93	200,812,510,962.23	**107.1**
2013	200,761,695,974.27	251,152,881,663.82	**125.1**

Culled from FIRS research and data records-Abuja

This summary table above shows a consistent growth in tax revenue generation for FIRS Abuja with quite a relatively remarkable percentage achievement in its annual revenue generation. All set targets are achieved and even exceeded.

Table 5.11f: - Tax Collections in billions of naira- Lagos state FIRS

Tax	2008	2009	2010	2011	2012	2013
CIT	122,349,820,179.60	207,508,784,861.00	215,099,193,533.35	201,878,901,447.73	267,041,344,790.30	244,901,914,801.82
WHT	97,709,108,265.72	115,035,121,109.69	145,977,915,860.15	167,618,258,012.59	190,111,602,649.67	217,590,781,579.44
CGT	892,028,185.85	1,143,385,522.53	714,063,923.06	439,702,362.90	1,267,838,893.29	1,253,383,616.71
PIT	254,669,684.38	40,035,940.75	75,594,843.19	30,728,095.15	205,348,133.39	149,459,095.16
PAYE	2,608,477,566.13	2,728,378,077.51	3,177,359,189.64	4,013,090,922.15	6,752,455,970.76	6,782,304,455.68
POL	30.302,274.09	47,664,689.45	65,465,769.87	78,083,461.11	80,640,055.67	88,386,354.37
VAT	134,694,051,498.13	172,125,197,855.25	203,879,946,920.29	233,792,337,325.34	253,983,773,268.07	278,644,144,070.43
EDT	16,565,631,098.38	28,398,872,626.61	25,974,544,912.38	30,520,154,585.74	31,932,941,643.95	30,840,153,970.33
NITDEF	2,786,989,373.87	6,091,272,301.20	4,882,229,755.51	8,372,172,671.54	8,553,053,732.75	9,650,055,743.37
S/DUTIES	5,165,284,298.17	2,410,575,488.88	2,810,789,285.94	2,283,928,589.57	2,575,155,707.64	2,573,083,305.26
Total	**383,056,362,424.32**	**535,529,288,432.77**	**602,657,103,993.38**	**649,027,357,473.82**	**762,404,154,845.49**	**792,473,666,992.57**

This table shows a very consistent growth in all the tax types and tax revenue generation for FIRS Lagos. The amount of revenue generated in all the tax types supersedes those all the others states discussed. The amounts are all in billions of naira and the figures are remarkably high for CIT, WHT and VAT tax types. This signifies a very large tax

capacity which can be attributed to the level of development and good environmental factors coupled with good strategies found in Lagos. It can be deduced from this data that the environmental factors and subsequently the income level of tax payer in Lagos has impacted on its tax capacity and these have an edge over the quality of staff and the strategy used in tax revenue collection.

Table 5.11f: Summary of Tax Collections in billions of naira- Lagos State FIRS

Year	Expected Target for the Year	Lagos: Total Tax Collected	Percentage Achievement
2008	319,213,635,353.60	383,056,362,424.32	**120**
2009	383,068,160,538.46	535,529,288,432.77	**139.8**
2010	538,086,699,994.08	602,657,103,993.38	**112.0**
2011	602,625,215,853.12	649,027,357,473.82	**107.7**
2012	648,854,599,868.50	762,404,154,845.49	**117.5**
2013	762,727,302,206.51	792,473,666,992.57	**103.9**

Culled from FIRS research and data records-Abuja

This summary table above shows all the set targets being exceeded annually with a relatively consistent growth rate in tax revenue generation for FIRS Lagos even though there is one inconsistent growth in 2011. The annual percentage achievement is fairly progressive.

Table 5.12a: Summary of Tax Revenue Generation and Percentage Achievement, of FIRS for Kaduna, Kano and Zamfara States, from 2008-2013 in billions of naira.

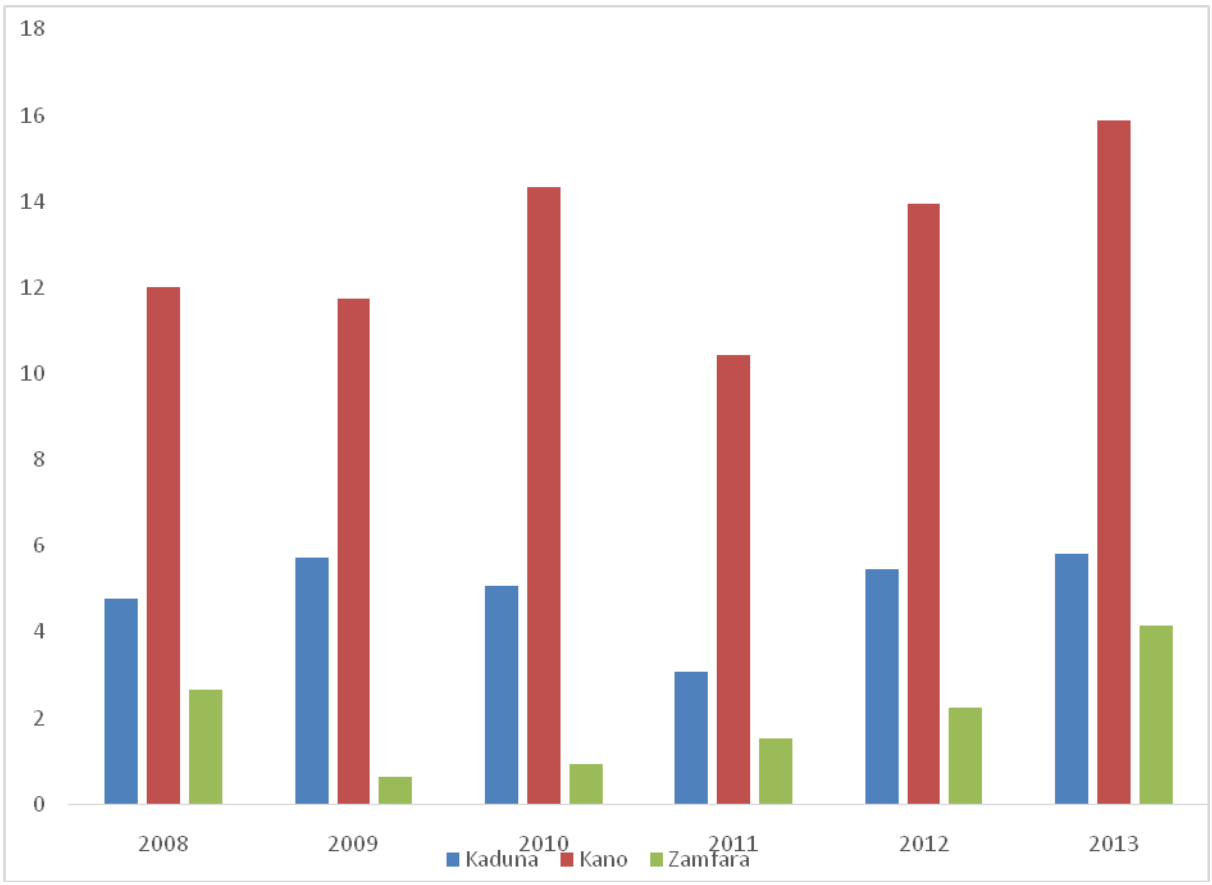
State	Kaduna		Kano		Zamfara	
	Total Tax Collected	% Achievement	Total Tax Collected	% Achievement	Total Tax Collected	% Achievement
2008	4,781,445,424.11	-	12,015,765,315.92		2,665,707,156.33	151.5
2009	5,716,524,401.52	**119.6**	11,740,261,628.76	**97.7**	635,988,784.63	**021.3**
2010	5,064,927,085.36	**88.0**	14,348,267,007.85	**122.2**	927,704,207.55	**045.9**
2011	3,073,545,087.88	**60.0**	10,432,370,041.46	**72.7**	1,514,144,232.13	**074.0**
2012	5,451,128,456.10	**177.3**	13,938,598,450.23	**133.6**	2,237,560,657.29	**103.0**
2013	5,812,404,486.92	**106.0**	15,872,817,762.93	**113.9**	4,132,000,3887.84	**036.0**
Total	**29,899,974,941.89**	**550.6**	**76,413,860,894.45**	**540.1**	**8,406,160,226.60**	**410.4**
Ave	**4,983,329,156.98**	**110.1**	**12,735,643.482.4**	**108.0**	**1,401,026,704.43**	**68.4**

Source Researcher's Survey 2015

Analysis of the summary table above indicate only one (2012) significant increase of 144% in the annual tax revenue generation of FIRS in the North West Geo-Political Zone. The previous year's achievements were not exceeded in years 2009 and 2011 while a marginal increase was achieved in 2008, 2010 and 2013 achievement in the total values of tax revenue generated. There is no significant growth in the tax revenue generation of FIRS in the North West Geo-Political Zone, as the increase of 112.4% in 2010, 144% in 2012 and 119.4% in 2013 will amount to an average annual increase rate of 15% in five years, which is not significant. The bar charts (figures 5.01-5.02) also reveal the trend of revenue generation and the performance of FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria. The bar charts further confirm a strong causal relationship between socioeconomic developments as it relates to the four variables of this research and the impact on FIRS performance in tax revenue generation in the North West Geo-Political Zone of Nigeria. Kano state FIRS, ranks highest in tax revenue generation among the three states

above, followed by Kaduna state, then Zamfara. it is obvious in this regard that the FIRS tax offices in more urban states have higher tax yields, as observed from the table, Kaduna state FIRS contests favorably with Kano in its tax revenue generation far above that of Zamfara. It is thus obvious that urbanization has a remarkable influence on tax revenue generation.

Figure 5.01 Bar Chart showing revenue generation pattern in Kaduna, Kano and Zamfara states



Source: Researcher's Field Survey, 2015

Table 5.13a: Abuja- Taxes Collected by FIRS in billions of naira.

Tax	2008	2009	2010	2011	2012	2013
CIT	3,255,111,026.48	4,258,586,549.29	7,001,265,000.15	9,843,660,208.39	13,875,644,835.42	17,395,302,934.25
WHT	35,975,675,323.51	44,734,177,701.99	67,217,374,552.07	72,819,488,225.28	70,608,520,302.60	92,147,866,909.20
CGT	727,106.00	117,652,383.29	301,466,000.39	314,774,061.27	249,630,548.96	78,132,461.50
PIT	101,845,373.90	181,957,178.36	156,657,030.82	251,507,471.95	430,142,883.91	353,956,950.17
PAYE	14,149,214,911.68	18,484,327,046.72	22,703,026,376.54	28,683,137,506.29	30,739,364,090.04	34,342,826,187.32
POL	34,013,220.00	61,174,356,.19	79,717,758.58	81,485,769.38	100,982,714.34	135,912,944.89
VAT	33,386,929,936.76	44,099,921,041.64	59,590,200,287.31	72,208,653,842.16	78,136,979,742.99	99,045,000,617.93
EDT	1,218,848,928.27	1,676,769,587.53	2,084,652,766.52	2,983,368,453.96	4,322,910,731.34	4,882,272,152.54
NITDEF	4,440,568.35	32,559,597.00	16,093,610.31	166,721,064.32	63,542,189.79	202,167,815.27
S/DUTIES	3,285,116,196.45	1,813,861,742.37	2,362,646,459.06	534,444,893.58	2,284,792,922.84	2,569,442,690.75
Total	**91,411,922,591.40**	**115,460,987,184.38**	**161,513,119,841.75**	**187,527,241,496.58**	**200,812,510,962.23**	**251,152,881,663.82**

Culled from FIRS research and data records-Abuja

This table shows a relatively consistent growth in all the tax types and tax revenue generation for FIRS Abuja with quite a bulky amount of revenue in all the tax types in comparison with that of the entire North West Geo-Political Zone. The amounts are all in billions of naira.

Table 5.113b: Summary of Tax Collections in billions of naira-Abuja FIRS

Year	Expected Target for the Year	Abuja: Total Tax Collected	Percentage Achievement
2008	83,101,747,810.363	91,411,922,591.40	**110**
2009	91,418,042,109.56	115,460,987,184.38	**126.3**
2010	115,366,514,172.671	161,513,119,841.75	**140.0**
2011	161,661,415,083.25	187,527,241,496.58	**116.0**
2012	187,675,243,889.93	200,812,510,962.23	**107.1**
2013	200,761,695,974.27	251,152,881,663.82	**125.1**

Culled from FIRS research and data records-Abuja

This summary table above shows a consistent growth in tax revenue generation for FIRS Abuja with quite a relatively remarkable percentage achievement in its annual revenue generation. All set targets are achieved and even exceeded.

Table 5.14a: Lagos- Taxes Collected by FIRS in billions of naira.

Tax	2008	2009	2010	2011	2012	2013
CIT	122,349,820,179.60	207,508,784,861.00	215,099,193,533.35	201,878,901,447.73	267,041,344,790.30	244,901,914,801.82
WHT	97,709,108,265.72	115,035,121,109.69	145,977,915,860.15	167,618,258,012.59	190,111,602,649.67	217,590,781,579.44
CGT	892,028,185.85	1,143,385,522.53	714,063,923.06	439,702,362.90	1,267,838,893.29	1,253,383,616.71
PIT	254,669,684.38	40,035,940.75	75,594,843.19	30,728,095.15	205,348,133.39	149,459,095.16
PAYE	2,608,477,566.13	2,728,378,077.51	3,177,359,189.64	4,013,090,922.15	6,752,455,970.76	6,782,304,455.68
POL	30.302,274.09	47,664,689.45	65,465,769.87	78,083,461.11	80,640,055.67	88,386,354.37
VAT	134,694,051,498.13	172,125,197,855.25	203,879,946,920.29	233,792,337,325.34	253,983,773,268.07	278,644,144,070.43
EDT	16,565,631,098.38	28,398,872,626.61	25,974,544,912.38	30,520,154,585.74	31,932,941,643.95	30,840,153,970.33
NITDEF	2,786,989,373.87	6,091,272,301.20	4,882,229,755.51	8,372,172,671.54	8,553,053,732.75	9,650,055,743.37
S/DUTIES	5,165,284,298.17	2,410,575,488.88	2,810,789,285.94	2,283,928,589.57	2,575,155,707.64	2,573,083,305.26
Total	**383,056,362,424.32**	**535,529,288,432.77**	**602,657,103,993.38**	**649,027,357,473.82**	**762,404,154,845.49**	**792,473,666,992.57**

Culled from FIRS research and data records-Abuja

This table shows a very consistent growth in all the tax types and tax revenue generation for FIRS Lagos. The amount of revenue generated in all the tax types supersedes those all the others states discussed. The amounts are all in billions of naira and the figures are remarkably high for CIT, WHT and VAT tax types. The amount of revenue generated in all the tax types supersedes those all the others states discussed. The amounts are all in billions of naira and the figures are remarkably high for CIT, WHT and VAT tax types. This signifies a very large tax capacity which can be attributed to the level of development and good environmental factors coupled with good strategies found in Lagos. It can be deduced from this data that the environmental factors and subsequently the income level of tax payer in Lagos has impacted on its tax capacity and these have an edge over the quality of staff and the strategy used in tax revenue collection.

Table 5.14b: Summary of Tax Collections in billions of naira- Lagos State FIRS

Year	Expected Target for the Year	Lagos: Total Tax Collected	Percentage Achievement
2008	319,213,635,353.60	383,056,362,424.32	**120**
2009	383,068,160,538.46	535,529,288,432.77	**139.8**
2010	538,086,699,994.08	602,657,103,993.38	**112.0**
2011	602,625,215,853.12	649,027,357,473.82	**107.7**
2012	648,854,599,868.50	762,404,154,845.49	**117.5**
2013	762,727,302,206.51	792,473,666,992.57	**103.9**

Culled from FIRS research and data records-Abuja

This summary table above shows all the set targets being exceeded annually with a relatively consistent growth rate in tax revenue generation for FIRS Lagos even though there is one inconsistent growth in 2011. The annual percentage achievement is fairly progressive.

Table 5.14a: Summary of Tax Collections in Abuja and Lagos State in billions of naira.

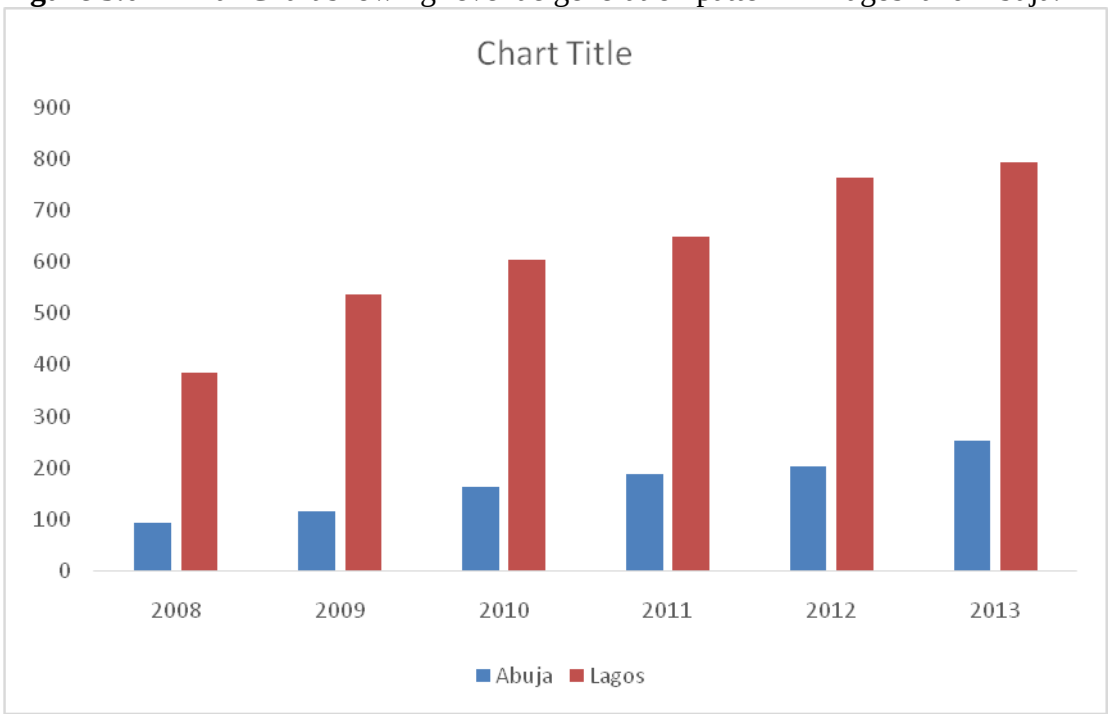
State	Abuja		Lagos	
Year	Total Tax Collected	Percentage Achievement	Total Tax Collected	Percentage Achievement
2008	91,411,922,591.40	-	383,056,362,424.32	-
2009	115,460,987,184.38	**126.3**	535,529,288,432.77	**139.8**
2010	161,513,119,841.75	**140.0**	602,657,103,993.38	**112.0**
2011	187,527,241,496.58	**116.0**	649,027,357,473.82	**107.7**
2012	200,812,510,962.23	**107.1**	762,404,154,845.49	**117.5**
2013	251,152,881,663.82	**125.1**	792,473,666,992.57	**103.9**
Total	1,007,878,663,740.1	**616.5**	3,125,147,934,162.3	**580.9**
Ave	167,979,777,290.01	**122.9**	520,857,989,027.05	**116.2**

Source Researcher's Survey, 2015

The analysis of the table above indicates a continuous achievement for both Abuja and Lagos with a remarkable peak in 2009 and 2010, for Abuja and Lagos respectively, in the annual tax revenue generation of FIRS.The table shows some level of consistency and

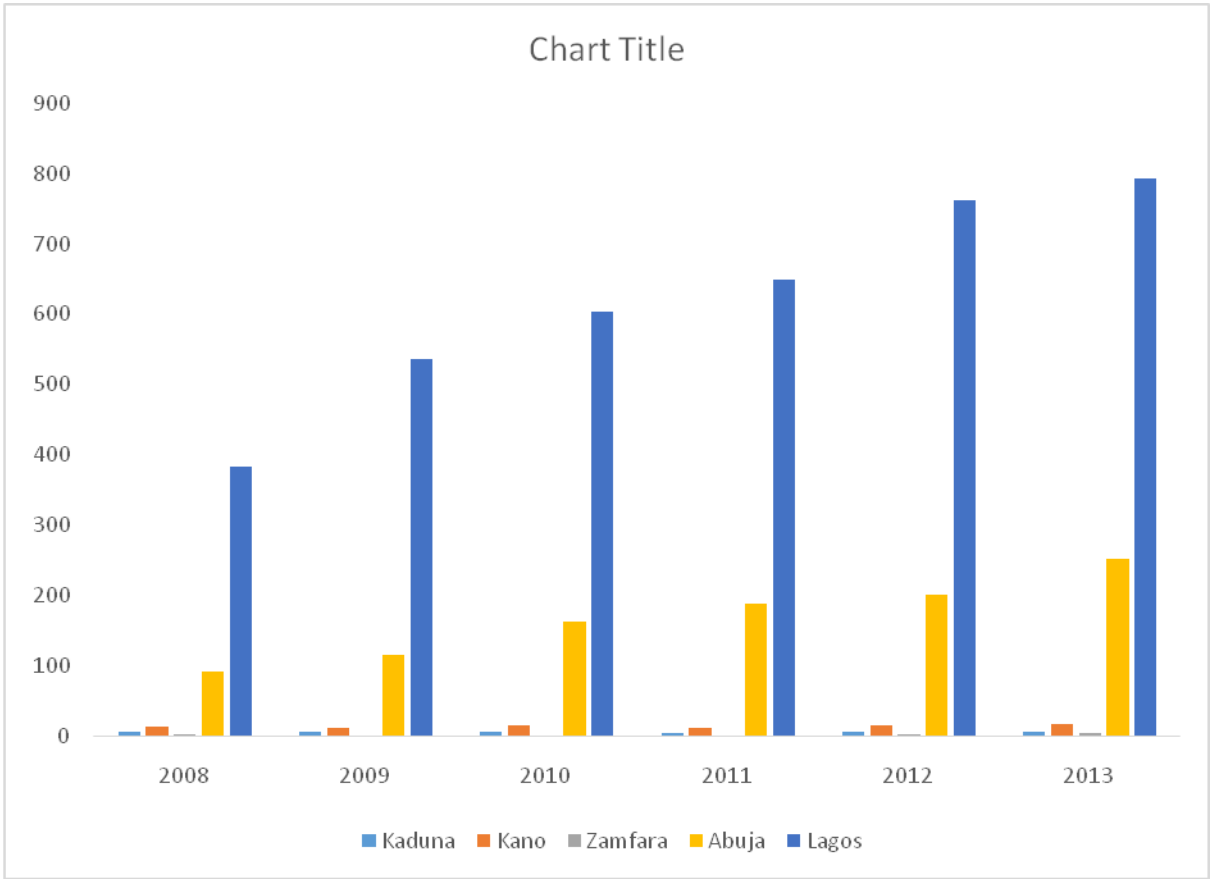
continuous growth in the tax revenue generation of FIRS from 2008 to 2013 when compared to that of the North West Geo-Political Zone.

Figure 5.02 Bar Chart showing revenue generation pattern in Lagos and Abuja.



Source: Researcher's Field Survey, 2015

Figure 5.03 Bar Chart showing revenue generation pattern in Kaduna, Kano and Zamfara Lagos states and Abuja.



Source: Researcher's Field Survey, 2015

5.3.3 Discussion on the Different Tax Types and Research Objectives based on Findings

The research findings from primary and secondary data reveal that both the quality of staff and the strategies used by them have a significant impact on the amount of tax revenue generated from the different taxes in the entire North West Geo-Political Zone of Nigeria. This trend is depicted in the amount of revenue generated in the different tax types. Those taxes that are collected at source like PAYE exhibit some degree of consistency, signifying the impact of strategy while the others like PIT with severe inconsistencies, show that the strategies have not significantly enhanced tax revenue generation in the entire North West

Geo-Political Zone of Nigeria. Despite the same strategies, Kano state FIRS shows relatively high tax values in all the tax types, probably because of the large volume of commercial activities and the willingness to pay taxes by tax payers. The environmental factors as mentioned earlier, probably has a bearing to this, because Abuja and Lagos FIRS show a very consistent growth in the amount of revenue generated in all the tax types. The amount of revenue generated in all the tax types supersedes those of all the states discussed in the North West Geo-Political Zone. The amounts are all in billions of naira and the figures are remarkably high for PIT and other tax types whose strategy of collection is not from source.

This there lore shows that environmental factors of population, education and urbanization, security and boarder with other nations do have significant impact on tax revenue generation. These also impact on socio-economic activities, income earnings, linkages and collaborations. It is believed in this regard that if the environmental factors are increased for rapid development in the North West Geo-Political Zone of Nigeria, it will be of significance and translate into an enhanced tax revenue generation.

A careful examination of the secondary data of tables 5.1 la-1lc below reveals the various revenue generation targets set by FIRS for the North West Geo-Political Zone to be relatively low in comparison to that of Lagos and Abuja in tables 5:1 ld-1 le. The performance trend follows a similar pattern. This conforms with the findings from the inferential statistics from the primary data. The research discovered the main factors for the relatively low tax revenue generation in this *zone to be partly due to poor tax administration, low* tax capacity and lack of efficient use of tax revenue by the government. Table 12a further buttresses these challenges by. states, the revenue generation figures shows Zamfara state to be the least in performance while that of Kano is the highest. This signifies that the greater the FIRS structures and socio-economic activities the higher the performance in tax revenue

generation. The more urban states - Kano and Kaduna have a higher and a more developed tax base and tax capacity than Zamfara state. It can thus be deduced that the impact of government and socioeconomic development correlates significantly with the performance in tax revenue generation. There is therefore a causal relationship between the taxable capacity and the level of economic development.

5.4 Test of Hypotheses

5.4.1 Test of Hypothesis 1:

H_1. That, there is no significant relationship between the quality of FIRS staff and its performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.

Pearson Product Moment Correlation Coefficient Pearson (PPMCC) test on quality of FIRS staff and its performance in tax revenue generation, in the North West Geo-Political Zone of Nigeria, shows a Correlation Coefficient Pearson r = 0.799 (P.184) signifying a positive correlation between quality of staff and tax revenue generation. The calculation of the coefficient of determination c/d is done below to estimate the proportion of the variation,

$c/d = r^2 = 0.799^2$

$r^2 = 0.6384$

This means that, with a Correlation Coefficient of 0.799, 63% of the variation in the performance of FIRS in tax revenue generation is determined by the quality of FIRS staff.

The calculation of the coefficient of determination also affirms that the null hypothesis is rejected and the alternate hypothesis accepted.

5.4.2 Test of Hypothesis 2:

H_2. That the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.

Pearson Product Moment Correlation Coefficient (PPMCC) test on tax strategies of FIRS and its performance in tax revenue generation, in the North West Geo-Political Zone of Nigeria, shows a Correlation Coefficient Pearson r = 0.827 (p.188) signifying a positive correlation between tax of strategy and tax revenue generation. The calculation of the coefficient of determination c/d is done below to estimate the proportion of the variation,

$c/d = r^2 = 0.827^2$

$r^2 = 0.6839$

This means that, with a Correlation Coefficient of 0.827, 68% of the variation in the performance of FIRS in tax revenue generation is determined by the tax strategy of FIRS. The calculation of the coefficient of determination also affirms that the null hypothesis is rejected and the alternate hypothesis accepted.

5.4.3 Test of Hypothesis 3 and 4:

H_3. That the environmental challenges in the North West Geo-Political Zone of Nigeria are not hindering FIRS' performance.

H_4. That the income level of tax payers in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue generated by FIRS?

Pearson Product Moment Correlation Coefficient (PPMCC) test, on how the environmental challenges and income level of tax payers affect the performance of FIRS in tax revenue generation, in the North West Geo-Political Zone of Nigeria, shows a Correlation Coefficient r = 0.854 (198) signifying a positive correlation between environmental factors

with income level of tax payers and tax revenue generation. The calculation of the coefficient of determination c/d is done below to estimate the proportion of the variotion,

$c/d = r^2 = 0.854^2$

$r^2 = 0.7293$

This means that, with a Correlation Coefficient of 0.854, 73% of the variation in the performance of FIRS in tax revenue generation is determined by the effect of environmental challenges and income level of tax payers. The calculation of the coefficient of determination also affirms that the null hypothesis is rejected and the alternate hypothesis accepted.

5.4 Summary of Major Findings

The research made adequate attempts in finding out some of the major challenges that hinder an enhanced tax revenue generation in the North West Geo-Political Zone of Nigeria alongside the set objectives and the hypotheses of the study. The following issues on tax revenue generation in the North West Geo-Political Zone of Nigeria were discovered from both primary and secondary sources.

i. The research revealed that the quality of FIRS staff in the North West Geo-Political Zone is not sufficient enough to enhance the amount of tax revenue it generates (see table 5.09a). Table 5.10a shows that majority (over 70%) of the respondents affirm this fact. There are both environmental and organizational challenges that affect FIRS performance tax revenue generation in the North West Geo-Political Zone of Nigeria. The interview results also revealed inadequate staff capacity and quality, poor staff enhancement, insufficient staff incentives and motivation, security challenges and corrupt practices among FIRS tax officials, as impediments to tax revenue generation in the North West Geo-Political Zone of Nigeria.

ii. The research discovered major impediments to tax revenue generation in the North West Geo-Political Zone, as listed in the interview schedule, to include lack of proper tax planning and strategies, tax system automation, tax enforcement, tax enlightenment, effective tax monitoring, research findings also revealed that the methods used by FIRS in tax collection are not totally tax payer friendly, efficient and leak proof and that there is need for proper Tax payers' education. The study identified tax leakages due to corruption on the part of both the tax administrators and tax payers, multiple taxation, poor tax control mechanism, challenges of the tax laws and poor enforcement of tax laws. Other factors listed as setbacks in FIRS tax administration strategies include poor prosecutions of tax offenders, inadequate informal sector tax coverage and low tax base and tax capacity. These have adversely affected the amount of tax revenue generated by FIRS in the North West Geo-Political Zone of Nigeria see tables 5.08b and 5.09b.It therefore shows that the tax administration strategies used by FIRS in administering taxes have not significantly enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.

iii. The results from the analyzed data of the study based on the set hypothesis reveals that the income level of tax payers has not significantly enhanced the amount of tax revenue generated by FIRS in the North West Geo-Political Zone of Nigeria. It revealed that the income level of tax payers in the North West Geo-Political Zone is low not sufficient enough to enhance the amount of tax revenue generated by FIRS and .has not significantly enhanced the amount of tax revenue generated by FIRS in the Zone. A large part of the income of tax payers is low and not easily accessible thus not available (captured) in the tax net of FIRS see table 5.07c. Compliance is equally low leading to tax evasion and tax avoidance. The study further identified the

indices of poverty, unemployment, insecurity, infrastructure, socioeconomic and environmental challenges as major impediments in the performance of FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria see table 5.10c The results from the analyzed secondary data of the study equally supported these findings as it showed that there is virtually no significant increase in the annual tax revenue generation of FIRS in the North West Geo-Political Zone in comparison to those of Lagos and Abuja. as observed in the secondary data in comparison to that of Lagos and Abuja which shows consistent remarkable growth and achievement (see tables 5.11a-e). The study in its interview results also identified low literacy level of tax payers, poverty, low income level, low compliance level, lack of awareness, ignorance of tax laws by tax payers, lack of patriotism by tax payers and general low level of tax enlightenment with poor enforcement as some of the major challenges that hinder the efficiency of FIRS in its tax revenue generation in the North West Geo-Political Zone of Nigeria. Okwonkwor (2012) summarized some of the root cause of such incompetence as ignorance and improper implementation of tax policy by the government.

This is in agreement with NBS socio-demographic data for the zone, as one of those with highest incidence of poverty (p.230). The number of registered tax payers/stakeholders of 20,611 (p.67) as compared to the total population of 35,786,944 (p.4) in the zone also depicts this.

iv. The summary of table 5.10c shows that majority of the respondents strongly posited that the environmental challenges in the North West Geo-Political Zone especially in Zamfara state, has affected its socio-economic activities and tax revenue generation, so also the poverty level, unemployment, infrastructure. Commercial taxes are PIT,

CIT and WHT are higher in Kano and Kaduna state than in Zamfara. Abuja and Lagos also reveal this trend in the amount of revenue they generate in the different tax types. This is in agreement with NBS socio-demographic data for the zone, as one of those with highest incidence of poverty (p.230). The number of registered tax payers/stakeholders of 20,611 (p.67) as compared to the total population of 35,786,944 (p.4) in the zone also depicts this. The result shows the environment is a major factor tax revenue generation.

v. The pattern of tax revenue generation reveals that Kano state FIRS, ranks highest being the largest tax deport in the entire north, followed by Kaduna state, then Zamfara. It is obvious as observed from the secondary data, that Kaduna state FIRS contests favorably with Kano in its tax revenue generation far above that of Zamfara from 2008-2015, (see table5.12a). The PPMCC r value for the three states: Kaduna r= , p. , Kano r= , p. , Zamfara r= , p. further buttresses these differences showing lower r-values, of moderate correlation for states that are more urbanized. This shows that urbanization has a remarkable influence on tax revenue generation The research findings from the literature review, primary and secondary data are in congruency and are, as portrayed by Rabiu (1991) that developing countries like Nigeria have suffered so much setbacks of low degree of tax revenue generation huge tax leakages. Jumare (2006) equally stressed how inefficient tax revenue collection influences tax evasion. He added that the method or mode of revenue collection is often a crucial determinant of a number of lapses associated with revenue collection. Okoroanyanwu (2011) also affirmed that Nigeria and other African countries collect little or nothing from taxes due to high levels of tax evasion and that the effect is

evident in the lack of resources for development and the near dependence on foreign countries for aids and loans.

There is thus a dire need to find a lasting solution these challenges for an enhanced performance by FIRS in tax revenue generation in the North West Geo-Political Zone of Nigeria.

CHAPTER SIX

SUMMARY, CONCLUSION AND RECOMMENDATIONS

6.1 Introduction

The study evaluated the performance of FIRS in tax revenue generation in the North West Geo-Political Zone, with the sole aim of finding out how significantly FIRS tax administration strategy has influenced tax revenue generation in the Zone. It also investigated the factors responsible for the relatively low tax revenue generation in the Zone. The analysis carried out in the cause of the study indicated that

6.2 Summary of the Study

The summary of the research findings are as follows:

i. The overall analysis of data indicated that FIRS does not have sufficient quality staff, and equipment. These has made the work tedious and challenging thus affecting the commitment of FIRS staff to their duty, also mentioned were corrupt practice prevalent among both FIRS tax officials and tax payers alike. These findings agree with those of Sanni (2007),which assert that limited administrative capacity forms a binding constraint on the tax structure and on how taxes are administered as well as its yields. He stated that any lapses in this can lead to the emergence of gaps between the potential and actual tax base and widespread tax evasion and tax avoidance. FIRS thus requires additional financial resources, equipments and quality staff to beef up its staff capacity and quality in order to further enhance its performance in tax revenue generation in the North West Geo-Political Zone of Nigeria. The research analysis also revealed poor enhancement, motivation and lack of incentives for staff and the need for improvement in FIRS general staff welfare. This findings agreed with those

of already reported empirical studies, which said that Nigerian tax officials are not adequately rewarded.

ii. The results of the correlation coefficient test on the various FIRS strategies used by FIRS in enhancing tax revenue generation in the North West Geo-Political Zone of Nigeria on page 216, confirm the evidence of a positive causal relationship between the strategies used by FIRS and its performance in tax revenue generation in the North West Geo-Political Zone of Nigeria. The literacy level, tax enlightenment and compliance of tax payers was also found to be poor and in agreement with NBS(appendix XX) records on literacy level of the North West Geo-Political Zone of Nigeria.

iii. The tax revenue generation of FIRS in this zone is low and its growth over the years is not significant especially in Zamfara state. Kano state was found out to be the highest tax revenue sources of FIRS in the zone but without any significant growth over the years. Kaduna state was second and lastly Zamfara state but with the same trend over the years. The study also showed that FIRS lacks sufficient coverage and has a poor and inadequate database of taxable persons in the North West Geo-Political Zone of Nigeria. The analysis revealed that tax revenue sources covered by FIRS in the North West Geo- Political Zone are not enough in number and are poor sources, and that there are leakages of FIRS tax revenue due to corrupt practices by both tax payers and FIRS staff. It also showed that there a lot of taxes not captured in the tax net and unexploited tax revenue sources.

iv. .Other challenges revealed by the research analysis include poverty level of tax payers, poor income earnings, inconsistencies and poor accessibility to taxable incomes, low industrial and employment activities, poor socio-economic activities,

poor infrastructure and environmental challenges. These indices have contributed in making tax payment a burden to tax payers. The tax payers are saddled with lack in all ramifications coupled with security challenges, natural hazards, lack of transparency and accountability on the part of the government. They become discouraged and disenchanted thus develop low morale, apathy and resentment towards taxation which in turn affects their attitude towards taxation and compliance level. The benefit received theory of taxation posits that the government performs its vital role in governance to the benefit of the society to encourage it fulfill its civic responsibility. This theory proceeds on the assumption that there is basically an exchange relationship between tax-payers and the state. The state provides certain goods and services to the members of the society and they in turn contribute to the cost of these supplies in proportion to the benefits they have received The study discovered that the amount of tax revenue generated by FIRS in the North West Geo-Political Zone of Nigeria is significantly related and enhanced by the quality of FIRS staff, strategies used, infrastructure and socio-economic facilities available.

v. In summary major challenges identified in the performance of FIRS in the North West Geo- Political Zone of Nigeria, include inadequate tax data base, a very large informal sector not captured in the tax net, narrow tax base, large future tax prospects, corruption, insecurity and ignorance of tax laws, also low tax compliance level of tax payers, poor enforcement, poor prosecution and penalties for tax defaulters, poverty, low income earnings, low illiteracy, low level of tax enlightenment and a general low morale of tax payers due to the virtual absence of government in their environment.

6.3 Conclusion

The study focused on the evaluation of the performance of FIRS in tax revenue generation in the North West Geo-Political Zone, from 2008-2013. The study considered four variables quality of FIRS staff, strategies used by FIRS in tax revenue generation, environmental factors and income level of tax payer as they impact on FIRS performance in tax revenue generation in the North West Geo-Political Zone. The findings from the analysis study revealed that the quality of FIRS staff, its tax revenue generation strategies, environmental factors and the poor income level of its tax payers have a significant relationship with the tax revenue generated by FIRS in the North West Geo-Political Zone of Nigeria. The implication of this is the fact that when the four indices are not fully efficient, the tax revenue generated in the zone is adversely affected. The findings from Pearson correlation on the three hypotheses using Statistical Package for Social Science (SPSS) also revealed that FIRS tax system is not efficient in its totality as tax revenue yield in this zone are relatively low. The use of bar charts in the analysis of the secondary data further buttressed these findings. This was highlighted by the behavior of the variables which showed that FIRS administration needs to be further strengthened. These findings are in agreement with the findings of Onoja and Audu (2012) that, the tax revenue generation machinery of government in Nigeria is not efficient, and should be strengthened to enhance performance. It also indicated and attributed this to the fact that enforcement of tax laws in Nigeria has not been strict, and that for the same reason, leakages abound.

The analysis of the study also revealed that the amount of tax revenue generated by FIRS in the North West Geo-Political Zone is significantly related to the quality of FIRS staff, its tax revenue generation strategy and the income level of its tax payers. The implication of this is the fact that when the three indices are not fully efficient, the tax

revenue generated in the zone is adversely affected. It showed that FIRS tax system is not efficient in its totality as tax revenue yield in this zone are relatively low. This was highlighted by the behavior of the variables which indicated that the presence of government and infrastructural development which are key factors in tax revenue generation are not adequately felt in the Zone which discourages tax payers. It also attributed this to the fact that enforcement of tax laws in Nigeria has not been strict, and that for the same reason, leakages abound. This is a general picture of the performance of FIRS in the North West Geo-Political Zone. The success story of FIRS performance in tax revenue generation in Nigeria, is thus not all inclusive because it has not made remarkable impact in the North West Geo- Political Zone. It is hoped that all governments in Nigeria will critically look inward, and come out with more effective strategies of tax revenue generation in Nigeria. This is bound to give the necessary impetus to the tax laws and it is hoped that our tax system will henceforth grow at a faster pace. It is hoped that future researches in this field, will further proffer additional solutions to overcoming some of the challenges not addressed explicitly by this study.

6.4 Recommendations

The following recommendations were made based on the findings of the study. These suggestions will offer practical solutions for improving some salient administration issues in FIRS to enhancing tax revenue generation in the North West Geo-Political Zone of Nigeria and the country at large.

i. Administrative Competence is required to achieve optimal success as it is the bedrock of every successful organization. FIRS require more staff, in order to beef up its staff capacity and to cope with the changing economic trend, FIRS should have new innovations, regular transformation strategies and practical

implementation plan that will improve the basic techniques of strengthening a corrupt-free and efficient administrative machinery with personnel who are adequate in number and motivated to carry out their jobs diligently and effectively. This will enable appreciable progress in the quality of FIRS staff and subsequently performance. This will enthrone the most cost effective administration and control system. The presumptive tax strategy, tax clearance certificate (TCC),tax identification number (TIN), Self-assessment tax, integrated tax systems should be further enhance/implemented in order to ensure that the all taxable incomes especially those from the informal sectors are captured in FIRS tax net for an improved tax revenue generation in the North West Geo-Political Zone. Tax revenue generation is a function of tax administration, thus the tax structure development must be enhanced periodically in line with economic development and at all levels of government. An effective tax administration system designed to enhance revenue collection requires the commitment and dedication of all the stakeholders involved-the government, FIRS and the tax payers. There is need for more FIRS units with corresponding technology to ensure full coverage of all taxable income in the Zone. The FIRS should be made to be a simpler and clearer tax system and the tax payer to be seen as friends/business partner. Security and welfare of FIRS staff and their vital needs should always be attended to, through regular training and retraining of staff. The remuneration of FIRS staff, their welfare and general working conditions should be reviewed and improved periodically. These should be made a priority as it will motivate them to work hard and diligently too.

ii. All business thrive on strategies which in turn thrive on the availability of data and information, tax administration cannot be an exception the introduction of ICT in governance will enhance the performance of tax administration. An efficient ICT deployment visa-vie policies , assessments, collections, enforcements, tax laws etc will make the processes and procedures of tax administration transparent, efficient, reliable and easy. It will also provide a robust tax payer profile/database. A complete automation of the entire FIRS tax system is thus recommended for an enhanced performance.

iii. The use of ICT should be enforced by the Federal government, state governments and local government and in all sectors of the economy, this will help to check all anomalies in data like birth records, health records, national identity card, telephone directory, residential addresses etc, it will help in enhancing a well-equipped national data base and indeed tax data capture. Modernization and total automation of all FIRS procedures and indeed the entire national systems in line with global standards will introduce new technology that will further seal off leakages in tax administration in Nigeria as it will ensure that all taxable incomes are captured in FIRS data bank and in its tax net. This will help a great deal in the total harmonization of tax data in Nigeria for an efficient future tax projections It will also ensure adequate information coverage of taxpayers and the general public and track down those who are evading tax. The government should also improve tax payer convenience in the assessment and payment process while at the same time entrenching effective and modern human resource management practices in the tax authorities. It should also put an end to multiple taxation.

iv. FIRS should establish a collaboration with stake holders and relevant bodies all tiers of government, CBN, custom service and other cooperate bodies to enhance its cooperate social responsibilities for creativity and national development. It should facilitated increased inter-agency collaboration among the three tiers of government on taxation for an enhance performance at all the levels. Government fiscal policy should ensure a convergence of policies with practice in tax issues, frequent public enlightenment campaign, good information management and the development of treaties of cooperation among all stake holders. This will help to resolve contentious issues in tax administration and help reduce tax leakage. There are also structural constraints, economic instability, poor financial management, large informal sector, unemployment and lack of expertise capacity in tax administration to enforce compliance. Afueberoh (2013) stated that Structural constraints limits government's ability of implementing any policy meant to enhance sustainable development goals and to the detriment of national development. A sustained tax reforms will highlight commitment of Government to develop credible tax systems for the benefit of all. Political constraints, political instability, Policy inconsistencies and security lapses must be checked to ensure stability and good governance. The nation must rise up and close ranks and tackle its numerous challenges. The government should make more efforts in providing quality and sufficient socio-economic services for its citizens and improve on the existing amenities (water supply, electricity, schools, hospitals, roads etc) to ensure rapid development and tax compliance. The government should minimize regional disparity though concessions for industries established or activities

carried out in less developed regions. It should develop educational programs and projects that will meet the needs of the society.

v. FIRS Gauge (2011) said it recorded breakthroughs in its revenue generation that year because it prosecuted more tax offender. It should cultivate the act of building staff integrity by appropriate and lawful disciplinary handling of airing staff. The government should also review existing tax laws to align them with current macroeconomics target for the promotion of fiscal responsibility and sustain ability. The enforcement of tax laws and prosecution of tax offenders must be continued and to further sensitize the public. FIRS should also establish intelligence unit to track down tax defaulters, impose stiff penalties for such tax defaulters and airing staff to serve as a deterrent to others. There should be more frequent audits of all FIRS records in the country at large for proper monitoring and to prevent leakages. More offices should be created, to enhance wider tax coverage and efficiency of FIRS in the Zone.

vi. There is need for the North West Geo-Political Zone to establish its own sustainable revenue system driven by its own domestic bases in the face of poor revenue sources as identified in the research findings. The Federal, State and Local governments should make effort in agricultural development, entrepreneurship programs and establishment of extractive industries in order to attract direct and indirect taxes, redistribute wealth and entrench a more equitable tax system. The existing industrial sector should be reorganized and refocused to impact substantially on the local economies and on the lives of the people such that they are economically empowered for an enhanced sustainability. Capacity building initiatives should always be put in place by the government at all levels.

It should establish human capacity building centers for entrepreneurship programs to alleviate unemployment, poverty, hardships and hunger. This should be encouraged early in life and given greater vitality. A deliberate policy of entrepreneurship development will enable people identify and apply their talents and skills within the context of opportunities. It will also improve the capacity of the people, empower them and also help to improve their investment. There is also a need for increase in government commitment to high level technical training and capacity building for tax administrators and tax payers.

vii. Prudent management and productive use of financial resources should be encouraged and public waste of funds should be discouraged. Government should use tax revenue judiciously to impact on the economy; it should embark on a massive infrastructural and socioeconomic development, especially in the rural areas of the nation. This will motivate tax payers to perform their civic obligations (of paying taxes) voluntarily. There must be transparency and accountability on the part of government officials in the management of tax revenues for the benefit of the citizens and Nigeria in general ie accountability for tax revenue and expenditure. There is also need to address different dimensions of development, improvements in the area of universal education and provision of adequate health services in the rural areas in order to help eradicate extreme poverty and hunger.

viii. The findings of the study revealed that there are many unexploited tax sources in the zone. Widening of the tax base will greatly improve tax revenue generation and this can be established through human capacity development, aggressive agricultural and infrastructural development by the government especially in rural areas. This will help to diversify the sources of revenue in order to attract more

taxes for the government. The government should explore other tax sources in the urban areas such as property tax which can be utilized to modernize the unreached tax sources in the rural areas. There is still much room for improvement in FIRS performance in its existing tax revenue sources in the North West Geo-Political Zone of Nigeria. FIRS should have the capacity and ability to effectively administer and manage both new and old sources of tax revenue in the Zone. It should set a policy and machinery in place to always identify gaps in skills and tax sources to ensure that these are constantly addressed. Taxation holds the key to a sustainable system of revenue generation, there is therefore need for paradigm shift in the attitude of tax payers toward taxation to cultivate a tax culture in the citizens at all levels of government. Tax systems of FIRS should be improved to be tax payer friendly and tax payers' participation should be encouraged in order to build a reputable tax system in Nigeria and to improve the loyalty of the citizens through circular and non-circular bodies. Tax Incentives and favourable business environment. Incentives may be granted on industry basis or on tax type to foreign investors to develop the Nigeria economy, especially in the rural areas. The relationship should be reciprocal, not exploitative. Foreign investors enjoying incentives are expected to voluntarily plough back into the Nigerian economy. Such incentives should be reviewed regularly to confirm if they are serving the expected purpose. The benefit of this to the Nigerian economy exceeds the cost of taxes foregone. Nigerian Government should guarantee the security of investments and investors. The investors should be made to discharge their obligations (tax, corporate social responsibility accordingly etc).

ix. Tax efforts should not however concentrate only on generating more and more revenue in the North West Geo-Political Zone but the cost benefit of doing this should be measured. In conclusion, one is persuaded to say that in the mobilization of revenue to meet up with government commitment, caution must be taken so as not to discourage investors or potential businessmen and Industrialists that will be catalysts of growth and development.

We are all stakeholders in the tax system and the responsibility of raising and managing government revenue is a collective responsibility for all of us. Taxation holds the key to providing a sustainable source of funds for the Nigerian government, there is therefore need for all hands to be on deck to in order to achieve an effective and efficient tax administration system that will propel Nigeria into the comity of nations.

6.5 Policy Recommendation

Revenue generation takes hard work, it requires deliberate and sometimes unpopular choices; accountability, good governance and patriotism, the government should always consider taxpayers and other key stakeholders' interests in fiscal policy formulation and implementation in order to achieve improved tax compliance rate in the country. In order words, since taxes are statute derive, government should encourage far reaching consultations across board spectrum, of the economy in tax laws formulation and implementation .Adoption of a cooperative approach to governance should be encouraged.

Professionals are usually the vanguard of development initiatives in most developed economies, Nigerian tax professionals should be made to take leading roles in tax issues in the country to develop a competent tax policy and a tax system for Nigeria, that will stand the test of time and be competent globally.

The government should ensure enforcement of tax laws, to minimize the incidence of evasion, willful default, diversion of tax revenue and corrupt practices by tax payers and tax officials. Tax laws and tax provisions must be reviewed periodically and stiff penalties enforced, for tax defaulters and airing staff. Government should adequately fortify the disciplinary unit of Joint Tax Board.

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APPENDIX I

QUESTIONNAIRE

Department of Public Administration,
Faculty of Administration,
Ahmadu Bello University, Zaria.
22nd October, 2014

Federal Inland Revenue Service (FIRS),

_____,

Nigeria.

Dear Sir/Madam,

LETTER OF INTRODUCTION

I am a doctoral student of the above named department and university. I wish to solicit your kind response to this questionnaire which is specially designed for the purpose of obtaining information on a PhD research on the "Evaluation of the Performance of Federal Inland Revenue Service (FIRS) in Tax Revenue Generation in North West Geo-Political Zone of Nigeria (2008-2013)".

The information given will be kept confidential and used strictly for this research purpose alone. I will be grateful if the questions in this questionnaire are answered objectively and correctly. Absolute confidentiality is assured.

Thanks for your anticipated cooperation.

Yours Faithfully

Rahila K. Barnabas
Ph.D/Admin/10571/2007-2008

APPENDIX I1

QUESTIONAIRE SCHEDULE

Evaluation of the Performance of Federal Inland Revenue Service (FIRS) in Tax Revenue Generation in the North West Geo-Political Zone of Nigeria

Questionnaire for FIRS Staff and Stakeholders in the North West Geo-Political Zone of Nigeria

SECTION A: Bio-Data of Respondents

Instructions: Answer questions 1-4 by ticking (√) the option of your choice.

1. Gender: (a) Male [ ] (b) Female [ ]
2. Age: (a) 21-30 [ ] (b) 31-40 [ ] (c) 41- 50 [ ]
   (d) 51 and above [ ]
3. Educational Qualification
   (a) SSCE [ ]
   (b) NCE, OND, ND [ ]
   (c) HND, Degree [ ]
   (d) Post Graduate [ ]
4. Marital Status
   (a) Married [ ] (b) Unmarried [ ]
   (c) Divorced [ ] (d) Separated [ ]
   (e) Widowed [ ]
5. Profession / Occupation
   (a) Public servant [ ] (b) Student [ ]
   (c) Farming [ ] (d) Business [ ]
   (e)Others (specify) ……..

SECTION B: Quality of FIRS Staff as it Affects its Tax Revenue Generation in North West Geo-Political Zone.

Instructions: Answer question 1-8 by ticking (√) the option of your choice.

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed
SD – Strongly Disagreed

SN	VARIABLE	SA	A	U	D	SD
1.	FIRS has sufficient human, material and financial resources that maximizes its efficiency in revenue generation in the North West Geo-Political Zone.					
2.	FIRS has sufficient skillful manpower for an efficient tax revenue generation in the Zone.					
3..	The staff capacity of the various FIRS offices in the North West Geo-Political Zone, is adequate enough to ensure an efficient tax revenue generation.					
4.	The remuneration of FIRS staff is adequate enough to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?					
5.	The various trainings undertaken by FIRS staff are relevant and effective to enhance their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria?					
6.	The job of FIRS staff, though challenging is interesting, satisfying and has helped to develop them for greater performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.					
7.	FIRS staff welfare is properly taken care of, and they are adequately motivated to ensure their performance in tax revenue generation in the North West Geo-Political Zone of Nigeria.					
8.	FIRS staff in the zone are fully committed and dedicated to their work and are free from any acts of indiscipline.					

SECTION C: Strategies of FIRS in Tax Revenue Generation in the North West Geo-Political Zone.

Instructions: Answer question 1-7 by ticking (√) the option of your choice.**SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed SD – Strongly Disagreed**

SN	VARIABLE	SA	A	U	D	SD
1.	The planning strategy of FIRS for tax revenue generation is effective in the North West Geo-Political Zone of Nigeria.					
2.	The location, office space and organization structures of FIRS are adequate for an efficient tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.					
3.	The public enlightenment strategy of FIRS is effective in enhancing its tax revenue generation in the North West Geo-Political Zone of Nigeria.					
4.	The bank payment strategy of FIRS is convenient and effective and has enhanced its tax revenue generation in the North West Geo-Political Zone of Nigeria.					
5.	The presumptive tax strategy of FIRS is effective in capturing the informal sector and enhances its tax revenue generation in the North West Geo-Political Zone of Nigeria.					
6.	The laws sanctioning tax avoidance and evasion are effective in enhancing FIRS tax revenue generation in the North West Geo-Political Zone of Nigeria.					
7.	FIRS has adequate security cover for its field staff (tax officers) for tax enforcement in the North West Geo-Political Zone of Nigeria.					
8.	FIRS has an efficient tax control mechanism for checking any form of fraud by its staff and /or tax payers in the North West Geo-Political Zone of Nigeria.					

SECTION D: Effect of tax Payers Income on FIRS Tax Revenue Generation

Instructions: Answer question 1-5 by ticking (√) the option of your choice.

SA – Strongly Agreed; A- Agreed; U – Undecided; D – Disagreed
SD – Strongly Disagreed

SN	VARIABLE	SA	A	U	D	SD
1.	The North West Geo-Political Zone is characterized by the availability of a large number of taxable incomes that enhances the tax revenue generation of FIRS in the zone.					
2.	The incomes of tax payers in the North West Geo-Political Zone are easily accessed by FIRS, and enhance its tax revenue generation.					
3.	Industrial and employment activities are relatively low for an enhanced tax revenue generation by FIRS in the North West Geo-Political Zone of Nigeria.					
4.	Poor socio-economic infrastructure is a factor affecting the tax revenue generation capacity of FIRS in the North West Geo-Political Zone of Nigeria					
5.	The poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS.					
6.	The poverty level of tax payers in the North West Geo-Political Zone has adversely affected taxable incomes and tax revenue generation of FIRS.					
7.	Environmental challenges in the North West Geo-Political Zone affects the income ability and capacity of tax payers					
8.	The income of tax payers in the North West Geo-Political Zone, fluctuates with seasonal changes thus affects FIRS tax revenue generation.					

APPENDIX III

Interview Questions for FIRS Management Staff

SECTION A

Date of Interview…….……....

Status of Interviewee …….……

Gender of Interviewee ……..……

SECTION B

Quality of FIRS Staff as it Affects its Tax Administration and Tax Revenue Generation in North West Geo-Political Zone

1. 2 What, can you say about the sufficiency of personnel, facilities and financial resources of FIRS in the North West Geo-Political Zone of Nigeria, with regard to its efficiency in tax revenue generation?.....

…….

2. Are your staff adequately motivated in terms of remuneration ,training and general staff welfare to enhance their performance in tax revenue generation in the North West Geo-Political

Zone?.....

……..

SECTION C

Strategies used by FIRS in Tax Administration

1. What are some of the strategies used by FIRS to increase its efficiency in tax revenue generation FIRS in the North West Geo-Political Zone of Nigeria?.....
2. Are these strategies effective in checking and tax avoidance and tax evasion in order to enhance the tax revenue generation of FIRS in the North West Geo-Political Zone of Nigeria?.....

SECTION D

Effect of Tax Payers Income on FIRS Tax Revenue Generation

1. Do you think the North West Geo- Political Zone has a large number of income earners as tax payers for an enhanced tax revenue generation by FIRS?

2. Are the income of tax payers sufficient enough to enhance FIRS tax revenue generation in the North West Geo- Political Zone?

3. What are some of the major challenges that hinder the efficiency of FIRS in its tax revenue generation process in the zone and what in your own opinion can be done to further enhance its efficiency?

APPENDIX IV

Table A2: Poverty Incidence using 2900 Calorie Limit plus Component of Non - food Expenditure.

Poverty Incidence Using 2900 Calorie Limit Plus A Component of Non-food Expenditure Of 8385 Naira By State			Dollar Per Day Based On An Purchasing Adjusted Power Parity By State		
State	Poor	Non-Poor	State	Poor	Non-Poor
Abia	32.36	67.64	Abia	28.01	71.99
Adamawa	71.61	28.39	Adamawa	68.91	31.09
AkwaIbom	50.83	49.17	AkwaIbom	46.04	53.96
Ana m bra	32.12	67.88	Anambra	30.36	69.64
Bauchi	77.03	22.97	Bauchi	76.51	23.49
Bayelsa	33.33	66.67	Bayelsa	26.29	73.71
Benue	48.76	51.24	Benue	42.84	57.16
Borno	50.56	49.44	Borno	48.65	51.35
Cross River	55.04	44.96	Cross River	51.64	48.36
Delta	64.52	35.48	Delta	62.28	37.72
Ebonyi	51.88	48.12	Ebonyi	46.06	53.94
Edo	47.02	52.98	Edo	44.31	55.69
Ekiti	39.27	60.73	Ekiti	35.51	64.49
Enugu	36.76	63.24	Enugu	33.89	66.11
Gombe	70.04	29.96	Gombe	66.34	33.66
Imo	28.10	71.90	Imo	26.46	73.54
Jigawa	90.91	9.09	Jigawa	89.54	10.46
Kaduna	**40.88**	**59.12**	**Kaduna**	**37.72**	**62.28**
Kano	**49.73**	**50.27**	**Kano**	**46.70**	**53.30**
Katsina	62.19	37.81	Katsina	60.42	39.58
Kebbi	89.00	11.00	Kebbi	86.20	13.80
Kogi	89.62	10.38	Kogi	87.46	12.54
Kwara	81.73	18.27	Kwara	79.85	20.15
Lagos	66.96	33.04	Lagos	64.05	35.95
Nassarawa	52.87	47.13	Nassarawa	48.17	51.83
Niger	60.48	39.52	Niger	56.01	43.99
Ogun	30.99	69.01	Ogun	29.84	70.16
Ondo	47.31	52.69	Ondo	41.47	58.53
Osun	24.67	75.33	Osun	22.66	77.34
Oyo	20.95	79.05	Oyo	19.28	80.72
Plateau	54.91	45.09	Plateau	46.78	53.22
Rivers	46.40	53.60	Rivers	43.12	56.88
Sokoto	74.53	25.47	Sokoto	70.54	29.46
Taraba	57.98	42.02	Taraba	54.07	45.93
Yobe	78.22	21.78	Yobe	74.12	25.88
Zamfara	**76.40**	**23.60**	**Zamfara**	**73.38**	**26.62**
FCT	51.43	48.57	FCT	46.98	53.02
Total	54.7	45.3	Total	51.55	48.45

Source: National Bureau for Statistics, NBS, 2008

APPENDIX V

Table for Determining Sample Size from a Given Population

N	S	N	S	N	S
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1 900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	J08	750	254	15000	375
160	113	SOO	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	1000000	384

Note —Nis population size. S is sample size.

Source: Krejie and Morgan (2013)

APPENDIX VI

Annual Crude Oil Production of Nigerian in Barrels

Year	Production	Change
1990	1,810.00	5.48 %
1991	1,891.80	4.52 %
1992	1,943.00	2.71 %
1993	1,960.00	0.87 %
1994	1,930.90	-1.48 %
1995	1,992.75	3.20 %
1996	2,000.53	0.39 %
1997	2,132.45	6.59 %
1998	2,153.46	0.99 %
1999	2,129.86	-1.10 %
2000	2,165.00	1.65 %
2001	2,256.16	4.21 %
2002	2,117.86	-6.13 %
2003	2,275.00	7.42 %
2004	2,328.96	2.37 %
2005	2,627.44	12.82 %
2006	2,439.86	-7.14 %
2007	2,349.64	-3.70 %
2008	2,165.44	-7.84 %
2009	2,208.31	1.98 %
2010	2,455.26	11.18 %
2011	2,550.35	3.87 %
2012	2,520.00	-1.19 %
2013	2,367.37	-6.06%

Source; www. indexmundicom/energy.aspx

APPENDIX VII

Price of Nigerian Crude Oil in Dollars per Barrel

1991	24.68	20.48	19.44	19.12	19.35	18.38	19.44	20.20	21.10	22.55	21.63	18.99
1992	18.58	18.28	18.10	19.59	20.47	21.42	20.83	20.33	20.84	20.76	20.00	18.42
1993	17.95	19.06	19.33	19.21	18.90	18.00	17.46	17.42	16.73	17.02	15.80	14.21
1994	15.02	14.00	14.27	15.65	16.77	17.32	18.02	16.69	16.35	17.01	17.13	16.18
1995	17.13	17.43	17.19	18.96	18.66	17.66	15.97	16.48	16.91	16.54	17.28	18.37
1996	18.63	18.53	20.44	21.49	20.13	19.25	19.90	21.13	22.80	24.71	24.43	24.39
1997	23.45	21.53	19.02	17.97	18.99	18.22	19.12	18.98	19.35	20.03	19.11	17.39
1998	15.21	13.77	13.56	13.86	14.13	11.57	11.77	12.23	13.92	12.58	10.64	10.29
1999	10.78	10.50	13.67	16.12	15.46	16.50	18.81	20.69	22.68	22.19	W	W
2000	W	29.07	26.09	24.34	28.85	30.04	28.93	31.06	30.54	30.71	31.92	25.45
2001	26.46	26.82	24.70	W	28.74	27.63	24.98	25.78	24.60	20.14	19.02	19.08
2002	19.63	20.73	24.39	25.66	W	24.39	26.01	27.28	28.56	27.28	24.93	29.98
2003	31.76	33.64	30.82	25.27	27.03	27.79	29.14	30.08	27.28	30.02	29.78	30.60
2004	31.19	32.03	33.79	34.28	38.11	35.63	39.80	43.18	44.82	49.15	43.14	40.22
2005	44.43	48.24	53.76	51.72	49.59	55.81	59.03	65.78	63.73	60.89	56.11	59.33
2006	63.73	60.20	64.05	71.85	70.83	69.96	75.63	72.67	62.74	58.62	61.20	62.24
2007	56.03	58.32	64.88	69.72	71.40	75.55	79.08	74.08	80.10	88.88	94.71	96.18
2008	93.59	98.72	107.04	114.87	127.35	140.01	134.58	117.21	95.68	67.28	51.45	44.02
2009	46.26	45.02	50.34	54.00	59.02	69.00	69.73	72.37	69.65	76.01	77.58	76.06
2010	75.91	76.07	81.27	85.94	74.28	75.61	79.63	75.70	80.93	84.59	86.61	93.68
2011	99.86	109.07	117.98	126.05	117.66	119.13	119.68	115.61	115.43	114.46	115.35	W
2012	114.12	124.31	128.10	W	110.79	98.96	103.86	114.62	111.74	W		W
2013	W	W	111.03	W	106.45	W	W	W				

W= Withheld to avoid disclosure of individual company data.

APPENDIX VIII

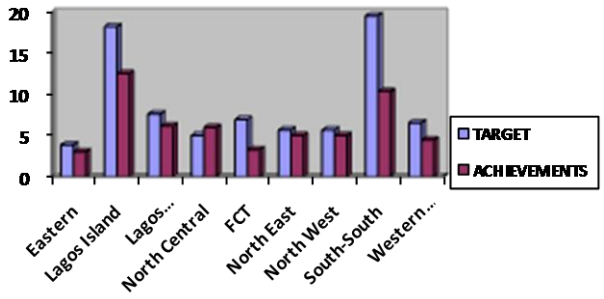
Table 1.0 Regional Collection Table (In billions of naira)

Region	Targets	Achievements	%
Eastern Region	3.8325	2.9814	77.79%
Lagos Island	18.1557	12.4920	68.80%
Lagos Mainland	7.5774	6.1218	80.79%
North Central	5.0028	5.9618	119.17%
FCT	6.9276	**3.5677**	51.50%
North East	5.6409	**5.2556**	93.1%
North West	5.6307	**4.9888**	88.60%
South-South	19.4856	10.2896	52.81%
Western Region	6.5151	4.4341	68.06%

Source: FIRS Annual Performance Reports and Accounts (2011).

Regional Collection Bar Chart 2011

Figure 1



APPENDIX IX

Table 4.1 Collection Analysis for all Regions

REGIONS/LTO	PPT	CIT	VAT	EDT	PIT/POL	TOTAL
LTO	1,352,240,333,801.02	134,137,772,896.10	52,272,825,485.00	20,433,548,984.49	542,597,212.15	1,559,627,078,378.76
Lagos	0.00	13,729,765,024.80	20,425,851,323.00	711,736,467.37	447,529,935.97	35,314,882,751.14
West	0.00	2,692,159,963.20	6,476,946,059.00	108,273,926.42	118,412,803.73	9,395,792,752.35
Eastern	0.00	1,301,485,001.40	4,704,511,225.00	47,228,381.25	77,219,773.63	6,130,444,381.28
S/South	0.00	12,500,035,306.50	12,391,957,835.00	143,852,264.57	159,892,568.36	25,195,737,974.43
N/Central	0.00	6,349,646,732.10	6,742,984,532.00	104,208,225.87	3,532,470,314.99	16,729,309,804.96
N/West	0.00	5,044,445,055.00	6,796,122,408.00	169,317,565.98	58,160,396.83	12,068,045,425.81
N/ East	0.00	833,089,050.70	1,522,329,110.00	3,610,520.90	59,563,023.94	2,418,591,705.54
Sub-Total	1,352,240,333,801.02	176,588,399,029.80	111,333,527,977.00	21,721,776,336.85	4,995,846,029.60	**1,666,879,883,174.27**
Import VAT			71,632,701,086.41			71,632,701,086.41
Grand Total	**1,352,240,333,801.02**	**176,588,399,029.80**	**182,966,229,063.41**	**21,721,776,336.85**	**4,995,846,029.60**	**1,738,512,584,260.68**

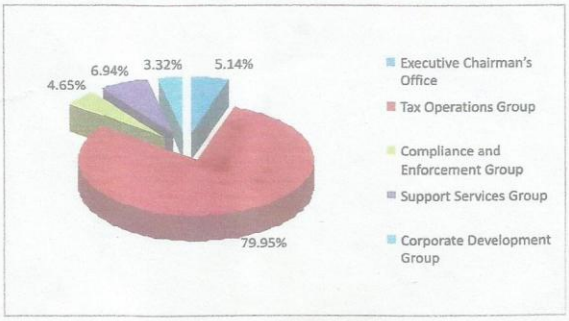
APPENDIX X

Chairman's Office and the Groups are presented in Table 2.0 and Figure 2.0 below:

TABLE 2.0: STAFF DISTRIBUTION BY GROUP

S/N	Group	Number of Staff	Percentage (%)
1	Executive Chairman's Office	327	5.14
2	Tax Operations Group	5, 082	79.95
3	Compliance and Enforcement Group	296	4.65
4	Support Services Group	441	6.94
5	Corporate Development Group	210	3.32
	Total	6, 356	100.00

FIGURE 2.0 STAFF DISTRIBUTION BY GROUP



APPENDIX

TABLE 234: PERCENTAGE OF LITERATE ADULTS, 15 YEARS AND ABOVE, 2003 - 2007

States	2003	2004	2005	2006	2007
Abia	82.3	82.33	82.4	82.33	89.3
Adamawa	50.83	54.33	57.2	54.33	56.5
Akwa Ibom	84.8	84.99	85.2	84.99	84.7
Anambra	79.09	78.38	78.6	78.38	86.6
Bauchi	60.51	54.17	54.9	54.17	62.4
Bayelsa	21.35	20.5	25.1	20.5	81.8
Benue	65.52	68.23	70.3	68.23	75.5
Borno	31.32	33.9	38.9	33.9	51.1
Cross River	77.74	77.17	79	77.17	77.5
Delta	84.85	87.04	90.5	87.04	81.0
Ebonyi	64.37	66.28	67.3	66.28	66.3
Edo	82.73	83.87	85.8	83.87	86.7
Ekiti	75.05	77.24	79.1	77.24	72.6
Enugu	72.68	73.27	74.2	73.27	79.4
Gombe	40.29	45.31	55.4	45.31	74.7
Imo	79.6	83.61	85	83.61	82.7
Jigawa	32	38.31	49.3	38.31	60.9
Kaduna	54.53	56.67	63.3	56.67	61.7
Kano	42.07	46.8	50.4	46.8	79.5
Katsina	32.24	35.98	39.1	35.98	25.9
Kebbi	30.22	31.63	40.6	31.63	24.9
kogi	61.12	62.33	65.8	62.33	64.8
Kwara	61.34	61.21	62.5	61.21	53.7
Lagos	92.29	94.43	94.7	94.43	91.1
Nassarawa	48.11	48.45	51.9	48.45	56.7
Niger	30.6	29.67	32.3	29.67	41.3
Ogun	65.04	64.38	69.2	64.38	73.4
Ondo	75.22	74.83	77.7	74.83	83.9
Osun	69.31	71.05	72.1	71.05	75.7
Oyo	69.19	69.8	71.5	69.8	70.1
Plateau	55.18	52.34	55.4	52.34	71.3
Rivers	85.74	86.67	88.6	86.67	89.6
Sokoto	24.49	27.27	34.7	27.27	42.2
Taraba	48.61	49.23	51	49.23	44.6
Yobe	15.24	16.82	20.5	16.82	19.4
Zamfara	18.39	18.95	26.9	18.95	30.7
FCT, Abuja	63.51	61.66	68.1	61.66	70.0
Nigeria	59.8	62.37	63.1	62.37	69.3

Source: National Bureau of Statistics

APPENDIX XII

National Policy

S/N	OFFICES	OFFICE ADDRESS	LAND LINE	GSM
1	Lagos Region	Elephant House, 214 Broad Street, 8th Floor, Lagos	01/4738137, 01/2660823	08033252255
2	South -South Region	288, Aba/PH Express Way, Rumuokuru Junction, Port Harcourt	084/572685, 084/610250	08033303489, 08055459860
3	North Central Region	Sudun Crescent, Zone 6 Wuse, Abuja		08037021425
4	North West Region	No.7, Katsina Road, PMB 2058, Kaduna	062/210715	08033250652
5	Western Region	13 Lekan Alabi Close, Abayomi Iwo Road, Ibadan	02/8102412, 02/7512611	08033046113
6	Eastern Region	2nd Floor Re-Insurance Building, GRA Enugu	042/253143	08033427290
7	North East Region	No.77 Sir Kashim Ibrahim Road, West End Round About, Maiduguri, Borno State	076/235026	08033055657
A	Lagos Region	Elephant House, 214 Broad Street, 8th Floor, Lagos	01/4738137, 01/2660823	08033252288
1	AGEGE	109 Abeokuta/Lagos Expressway, Adealu, Dopemu, Lagos	10/8112808	08043195314
2	ALABA	148 Olojo Drive, Ojo Town, Lagos	01/886041	
3	ALIMOSHO	Bamgbola House 109 Abeokuta Express way, Adealu B/S, Lagos	01/7743858	08023263872
4	APAPA	34 Creek Road, Apapa, Lagos	01/8504140	
5	AJAH	KM Sangotedo Ajah, Lagos	01/4819498	08023112232
6	BROAD STREET	14 Broad Street, Lagos	01/8971907	08037032669
7	IKEJA	76 Allen Avenue, Ikeja, Lagos	01/4938317	08028116845
8	IKOYI	No.1 St Gregory's Road Obalende, Lagos		08033185644
9	IKORODU	No.1 Kawa Alabi Street, Off Lagos Road, Ikorodu, Lagos	01/7747538	08037201162
10	ILUPEJU	2 Olusoji Idowu Street, Ilupeju, Lagos	01/4976169	08033013259
11	ISOLO	45 MM Int. Airport Road, Lagos	01/7746527	08033507331
12	FESTAC TOWN	1st Avenue, House 25 By 'E' Close Festac Town, Lagos	01/4715887	08037056125
13	VICTORIA ISLAND	3/5 Adeyemo Alakija (NUJ) House, Lagos	01/7737951	08033423675
14	SURULERE	3/5 Imam Dauda Street, Off Eric Moore, Surulere, Lagos	01/7919757	08033329549
15	YABA	233, Herbert Macaulay Street, Yaba, Lagos	01/8115381	08033279961
16	STAMP DUTIES	Mosaic House, Tinubu, Lagos	01/2664682	

APPENDIX XIII

FIRS National Director

B	South- South	No.228, Aba, Rumuokwurushi Junction, Port Harcourt.	084/572685, 084/610250.	08033303489, 08055459860
17	Benin	53, Airport Road Benin City, Edo State	052/250477	08036126121
18	Ikom	10,Calabar Road,Ikom		08027020970,
19	Yenegoa	Otiotio Street, Yenegoa	089/490384	08053272181, 08035520920
20	Warri	274,Effurun/Sapele Road, Effurun, Warri	053/256455	08056156487
21	Sapele	125,Sapele/Warri Road, Sapele, Delta State.	054/342488	08037351516, 08033169974
22	Uyo	149,Ikot Ekpene Road, Uyo	085/200118, 085/201663	
23	Port Harcourt	No.10, Moscow Road, Port Harcourt	084/233387	08033267777
24	Asaba	Plot 4,Govel House/ Anwal Road, Asaba	056/272173	08033269966
25	Auchi	Km33,Okene/Benin Express Road, Asaba		08054157747
26	Calabar	7,IBB Way, Calabar	087/230230	
27	Rumukurushi	No.228,Aba, Rumuokwurushi Junction, Port Harcourt.	084/612951	08063806243
28	Stamp Duty	Oromenile Street, D/Line, Port Harcourt	084/572647	08033780545
E	North Central Region	Adj. Federal Secretariat, Jos		08037021425
30	Bauchi	Federal Low Cost Housing, Bauchi	077/541753, 541706	08034543140
31	Jos	Adjacent Fed.Sec.Complex T/Wada,Jos	073/5463848	08034477070
32	Pankshin	70,Special Site,P.M.B004,Pankshin	070/20252	08035989079
33	Lokoja	Ganaa Junction P.M.B.1116 Lokoja -Kogi State.	058/220953	08033827924
34	Lafia	Lubuna House,Makurdi Road,Lafia	047/221291	08037159486
35	Azare	Old Kano Road,Azare		08036059054
36	Kontagora	Kontagora		08035098145
37	Makurdi	Jonah Jang Crescent Road,Makurdi	067/220717	
38	C/Area	Owena House,Central Area,Abuja		08037874607
39	Gwagwalada	FCT Secretariat Gwagwalada	09/8821200	08028388835
40	Garki	City Plaza Ahmadu Bello Way,Abuja		08036348399
41	Suleja	No.2 Hassan Dalhatu Road,Suleja		0804316477
42	Wuse	Sudan Street ,Wuse Zone 6,Abuja		
43	Minna	Adj NACB Building, Minna, Niger State	066/446729	08028388835
44	Stamp Duty	Shippers Plaza, Wuse Zone 5 ,Abuja		08033286781

APPENDIX XIV

FIRS National Directory

C	**North West Region**	No 7, Katsina Road. P.M.B Kaduna	062/210715	08033250852
45	**Kaduna South**	C17 Kachia Road, Kaduna	062/372853	08037143686
46	**Kaduna North**	No 3 Broadcasting Road, Kano	062/217129	08023982832
47	**Kano I**	55 Club Road, Kano	064/630394	08032872008
48	**Kano II**	1,Zoo Road,Kano	064/666137	08036044349
49	**Katsina**	254A, IBB Way, Katsina	065/434502	08046126957
50	**Birnin kebbi**	Opp Adamu Aleiro Housing Estate Gwadagaji.	068/321604	08033143209, 08045237117
51	**Gusau**	No 6,Gwari Crescent, U/Rimi, Kaduna	062/239736	08035897954
52	**Zaria**	1,Kaduna Road,Zaria	069/334941	08036224519
53	**Sokoto**	Kano Road, Sokoto	060/236560	08036205411
54	**Dutse**	9, Bagudu Road, Dutse	064/721186	08034528044
55	**Funtua**	156 Zaria Road, Funtua	69770706	08045223023
56	**Kafanchan**	26,U/Rimi,Kafachan		08035729308
57	**Hadejia**	1A,Nguru Road		08024361260
58	**Stamp Duty**	2,Park Road,Gusau	063/201167	08028412147
59	**VAT Tribunal**	7, Katsina Road Kaduna	062/244701	08034531436
D	**Western Region**	MKO Abiola Way,Ring Road Ibadan,Oyo State.	02/8102412, 02/7152611	08033046113
60	**Ibadan**	13, Lekan Alabi Close Alh. Olawore Omookurun House, Abayomi Iwo Rd., Ibadan.		
61	**Adeoyo Ibadan**		02/2313471, 02/313782	08033108764
62	**Abeokuta**	Oke Mosan, Opp Govt.Office, IBB Boulevard, Abeokuta, Ogun State	039/241141, 039/242761 (Res.)	08055850586, 08042148210
63	**Ilorin**	I Obbo Road, Behind 1st Bank Plc, off Unity Road Ilorin,Kwara State.	031/221746, (Off) 031/221128	
64	**Sagamu**	62, Oba Awolesi Erinwole ii Road,GRA Sagamu, Ogun State	037/430429	08037195893
65	**Akure**	Alfred Rewane Road,Alagbaka, Akure, Ondo State	034/240676	08030412757
66	**Ado Ekiti**	79,Iyin Raod, Basiri Area P.M.B. 5359,Ado-Ekiti	030/251061	08035053730
67	**Otta**	KM1, Idiroko Road Tanitolorun House, Sango Otta, Ogun State		08023358028
68	**Oyo**	Akunlemu Area, Awe Road Junction ,Ogbomosho Road P.M.B 1099		08033263373
69	**Oshogbo**	Ibadan/Gbongan Road ,P.M.B 4474,oshogbo	037/430429	08033908418, 08052176634
70	**Ikare-Akoko**	I/156 Jubilee Road ,Ikare Akoko, Ondo State	050/41216	08037080725
71	**Ore**	Opp. Govt Field,63 Okitipupa Road,Ore, Ondo State.	059/41216	08037168916, 08043215155
72	VAT Tribunal	54,Adebayo Street,Kongi Layout, New Bodija	02/8103258	08034781548

APPENDIX XV

FIRS National Policy

	Eastern Region	2nd Floor Re- insurance Building, GRA. Enugu	042/253143	08033427290
73	**Aba**	104,Hospital Road, Aba	082/228045	08053456818
74	**Enugu**	7,Ridgway Road, P.M.B 1093,Enugu	042/255594	08045254836
75	**Udi**	45, Topdown Flyover, 9th Mile Corner, Udi, Enugu State.		0803353474
76	**Awka**	43,Nnamdi Azikiwe Avenue, Behind ,UBN Plc.Awka	048/552674, 048/553883	08033861017
77	**Abakaliki**	37,Ogoja Road Abakaliki, Ebonyi State.	043/220138	08030998709
78	**Onitsha**	30,Iboku Street, Onitsha Anambra State.	046/217053	08035606381
79	**Enugu**	23,Ogboeze Street, Independence Layout, Enugu	042/450902	08035044630
80	**Nnewi**	14, Owerri Road, Nnewi Anambra State.	046/462596	08037204356
81	**Osisioma**	137,Aba- Owerri,Road, Aba, Abia State	082/350359	08033444081
82	**Umuahia**	108,Aba Road, P.M.B 7285,Umuahia,Abia State.	088/2225611	08055658663
83	**Orlu**	No. 11, Station Road, Orlu, Imo State	048/553883	08055658574
84	**Aboh Mbaise**	P.M.B. 1004, Enyiogogu, Aboh Mbaise		
85	**VAT Tribunal**	K M 3 Owerri/ Onitsha Road Owerri	083/230865	08033200498
	North East Region	No.77 Sir Kashim Ibrahim Road, West End Round About, Maiduguri	076/235026	08033055657
86	**Maiduguri**	Airport Road, P.M.B.1175, Maiduguri, Borno State.	076/231292	0803304198
87	**Yola**	Galadima Aminu Way P.M.B. 2115, Jimeta Yola Adamawa State.	075/625595	08036164057
88	**Jere**	No 7, Forestry Quarters, Road West End Round About, Maiduguri	074/420769	08036164057
89	**Potiskum**	N o 159, Mohammed Idris Way. P.M.B 1041 Postiskum, Yobe State.	074/420769	08043942204, 08036826418, 08023106506
90	**Mubi**	No 46, G.S.S. Road,P. M.B 47, Mubi, Adamawa State.	075/882823	08036107760
91	**Gombe**	Sabon Line Opp. Chimax Inter- biz, Gombe State	072/223770	08037321498
92	**Damaturu**	Postikum Road, Opp N.T.A, P.M.B,1094,Damaturu,Yobe State	075/522208	08036161686
93	**Jalingo**	No 7 Badre Way, P.M.B 1108, Jalingo, Taraba State.	079/223766	08035678060
94	**Wukari**	Adjacent to NITEL Office, Takum Roed, Wukari, Taraba State		0804316337

APPENDIX XVI

Area of Nigeria by State

State	Hectares	Square Kilometres	Acres	Square Miles
Abia	490,000	4,900	1,205,400	1,914.06
Adamawa	3,870,000	38,700	9,520,200	15,117.19
Akwa Iboom	690,000	6,900	1,697,400	2,695.31
Anambra	486,500	4,865	1,196,790	1,900.39
Bauchi	4,911,900	49,1 1 9	12,083,274	19,187.11
Bayelsa	905,900	9,059	2,228,514	3,538.67
Benue	3,080,000	30,800	7,576,800	12,031.25
Borno	7,260,900	72,609	17,861,814	28,362.89
Cross River	2,178,700	21,787	5,359,602	8,510.55
Delta	1,710,800	17,108	4,208,568	6,682.81
Ebonyi	640,000	6,400	1,574,400	2,500.00
Edo	1,918,700	19,187	4,720,002	7,494.92
Ekiti	543,500	5,435	1,337,010	2,123.05
Enugu	753,400	7,534	1,853,364	2,942.97
Gombe	1,710,000	17,100	4,206,600	6,679.69
Imo	528,800	5,288	1,300,848	2,065.63
Jigawa	2,328,700	23,287	5,728,602	9,096.48
Kaduna	4,248,100	42,481	10,450,326	16,594.14
Kano	2,028,000	20,280	4,988,880	7,921.88
Katsina	2,356,100	23, 561	5,796,006	9,203.52
Kebbi	3,698,500	36,985	9,098,310	14,447.27
Kogi	2,774,700	27,747	6,825,762	10,838.67
Kwara	3,570,500	35,705	8,783,430	13,947.27
	367,100	3,671	903,066	1,433.98
Nasarawa	2,873,500	28,735	7,068,810	11,224.61
Niger	6,892,500	68,925	16,955,550	26,923.83
Ogun	1,640,000	16,400	4,034,400	6,406.25
Ondo	1,582,000	15,820	3,891,720	6,179.69
Osun	902,600	9,026	2,220,396	3,525.78
Oyo	2,650,000	26,500	6,519,000	10,351.56
Plateau	2,714,700	27,147	6,678,162	10,604.30
River	1,057,500	10,575	2,601,450	4,130.86
Sokoto	2,782,500	27,825	6,844,950	10,869.14
Taraba	5,628,200	56,282	13,845,372	21,985.16
Yobe	4,660,900	46,609	11,465,814	18,206.64
Zamfara	3,793,100	37,931	9,331,026	14,816.80
FCT (Abuja)	760,700	7,607	1,871,322	2,971.48
TOTAL	909890			

Source: Officer of the Surveyor – General

APPENDIX XVII

Population of Nigeria by State, Sex and Percentage Distribution, 2006

State	Male	%	Female	%	Total	%
Abia	1,434,193	1.0	1,399,806	1.0	2.833.999	2.0
Adamawa	1,606,123	1.1	1,561,978	1.1	3.168,101	2.3
Akwa Ibom	2,044,510	1.4	1,875,698	1.4	3,920,208	2.8
Anambra	2,174,641	1.5	2,007,391	1.5	4.182,032	3.0
Bauchi	2,426,215	1.7	2,250,250	1.6	4,676,465	3.3
Bayelsa	902,648	0.6	800,710	0.6	1.703.358	1.2
Benue	2,164.058	1.5	2,055,186	1.5	4,219,244	3.0
Borno	2,161,157	1.5	1,990,036	1.5	4.151.193	3.0
Cross River	1,492,465	1.0	1,396,501	1.0	2,838.966	2.1
Delta	2,074.306	1.4	2,024,085	1.5	4,098,391	2.9
Ebonyi	1,040,984	0.7	1.132,517	0.8	2,173,501	1.6
Edo	1,640,461	1.1	1,57.7,871	1.2	3.218.332	2.3
Ekiti	1,212,609	0.8	1,171,603	0.9	2,384,212	1.7
Enuqu	1,624,202	1.1	1,633,096	1.2	3,257,298	2.3
Gombe	1,230,722	0,9	1.123,157	0.8	2,353,879	1.7
Imo	2,032,286	1.4	1,902,613	1.4	3,934,899	2.8
Jigawa	2.215,907	1.5	2,132,742	1.6	4.348,649	3.1
Kaduna	3,112,028	2.2	2,954,534	2.2	6,066,562	4.3
Kano	4,844,128	3.4	4,539,554	3.3	9,383,682	6.7
Katsina	2,978,682	2.1	2,813,896	2.1	5,792^578	4.1
Kebbi	1,617,498	1.1	1,621,130	1.2	3,238,628	2.3
Kogi	1.691,737	1.2	1,586,750	1.2	3,278,487	23
Kwara	1,220,581	0.9	1,150,508	0.8	2,371,089	1.7
Lagos	4,678,020	3.3	4,335,514	3.2	9,013,534	6.4
Nassarawa	945.556	0.7	917,719	0.7	1 ,863,275	1.3
Niger	2,032.725	1.4	1,917,524	1.4	3,950,249	2.8
Ogun	1,847,243	1.3	1,880,855	1.4	3,728,093	2.7
Ondo	1,761,263	1.2	1,679,761	1.2	3,441,024	25
Osun	1,740,619	1.2	1.682.91U	1.2	3,423,535	24
Oyo	2,809,4*0	2.0	2,781,7^3	2.0	5,591.229	40
Plateau	1,593,033	1.1	1,585.679	1.2	3,178.712	2.3
Rive	2,710.605	1.9	2,474,735	1.8	5,185,400	3.7
Sokoto	1,872.069	1.3	1,824,930	1.3	3,696,999	2.6
Taraba	1,199,849	0.8	1,100,887	0,8	2.300.736	1.6
Yobo	1,206,003	0.8	1.115,588	0.8	2,321, 591	1.7
Zamfara	1,630,344	1.1	1,629,502	1.2	3,259.846	2.3
Abuja FCT					01425201	
TOTAL						**139723182**

Source: National Population Commission

APPENDIX XVIII

Trends in Poverty by Zones (1980-2004)

Zone	1980	Rank	1985	Rank	1992	Rank	1996	Rank	2004	Rank
South South	12.2	1	45.7	3	40.8	2	58.2	2	51.3	3
South East	12.9	3	30.4	1	41.0	3	52.5	1	34.1	1
South West	12.4	2	38.6	2	42.1	4	60.9	3	43.2	2
North Central	32.2	4	50.8	4	46.0	5	64.7	4	63.4	4
North East	35.6	5	54.9	6	54.0	6	70.1	5	67.6	6
North West	37.7	6	52.1	5	36.5	1	77.2	6	63.9	5

Source: NCS -- 1980, 1985, 1992, 1996; NLSS, 2004

Appendix 6B

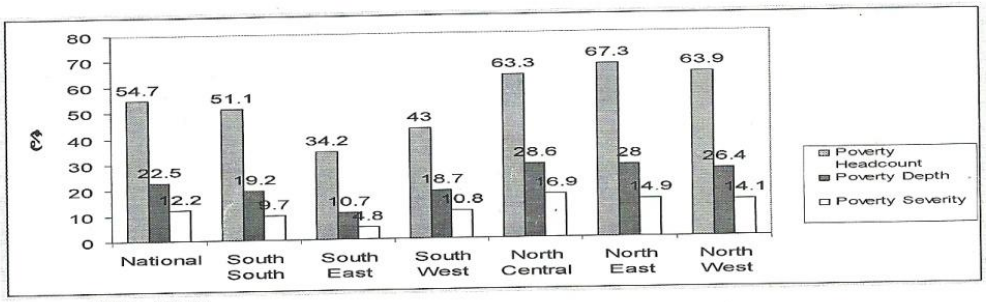
Double Poverty Line Table By Zone

ZONE	CORE POOR		MODERATE POOR		NON-POOR	
	1996	2004	1996	2004	1996	2004
South South	23.4	17.0	34.8	18.1	41.8	64.9
South East	18.2	7.8	35.3	19.0	46.5	73.3
South West	27.5	18.9	33.4	24.2	39.1	57.0
North Central	28.0	29.8	36.7	37.2	35.4	33.1
North East	34.4	27.9	35.7	44.3	29.9	27.8
North West	37.3	26.8	39.9	44.4	22.8	28.8

Source: NBS, 2005

Appendix 6C

Poverty Head-Count, Depth And Severity By Zone



Source: NBS, 2007

APPENDIX XIX

Poverty and Inequality by State

Poverty And Inequality By State

State	Population Share	Poverty Head Count	Poverty Gap	Poverty Severity	Gini Index
Abia	3.3	32.4	10.7	3.4	47%
Adamawa	3	71.6	34.3	16.2	47%
Akwa ibom	3.4	50.8	18	6.4	50%
Anambra	4	32.1	8.6	2.3	48%
Bauchi	4.1	77	33.1	14.1	48%
Bayelsa	1.4	33.3	11.8	4.3	48%
Benue	3.9	48.8	15.5	4.9	55%
Borno	3.6	50.6	19.6	7.2	40%
Cross_Rivers	2.7	55	23.7	9.5	51%
Delta	3.7	64.5	24.9	9.6	47%
Ebonyi	1.6	51.9	19.2	7.6	41%
Edo	3.1	47	19.8	7.7	46%
Ekiti	1.7	39.3	12	3.6	51%
Enugu	2.9	36.8	12	3.8	44%
FCT	0.8	51.4	22.4	8.6	44%
Gombe	2.1	70	29.8	12.6	43%
Imo	3.5	28.1	8.8	2.8	51%
Jigawa	4.1	90.9	47.3	24.6	44%
Kaduna	5.6	40.9	12.7	3.8	42%
Kano	8.2	49.7	18	6.2	43%
Katsina	5.3	62.2	25	9.9	41%
Kebbi	2.9	89	41.1	19	41%
Kogi	3	89.6	56.2	35.3	56%
Kwara	2.2	81.7	43.5	23.5	48%
Lagos	8.1	67	35.6	18.9	64%
Nassarawa	1.8	52.9	17	5.5	47%
National	126.4	54.7	22.8	9	49%
Niger	3.4	60.5	22.3	8.1	46%
Ogun	3.3	31	10	3.1	53%
Ondo	3.7	47.3	15.4	5.1	50%
Osun	3.1	24.7	6.9	1.9	50%
Oyo	4.9	21	5.9	1.7	43%
Plateau	2.9	54.9	21.7	8.4	44%
Rivers	4.7	46.4	18.7	7.1	48%
Sokoto	3.4	74.5	34.7	15.6	33%
Taraba	2.1	58	21	7.7	51%
Yobe	2	78.2	33.1	14.4	45%
Zamfara	2.9	76.4	32.4	13.7	34%

Source: NBS, 2007

APPENDIX XX

Poverty Incidence Using 2900 Calorie Limit Plus A Component of Non-food Expenditure Of 8385 Naira By State			Dollar Per Day Based On An Adjusted Purchasing Power Parity By State		
State	**Poor**	**Non-Poor**	**State**	**Poor**	**Non-Poor**
Abia	32.36	67.64	Abia	28.01	71.99
Adamawa	71.61	28.39	Adamawa	68.91	31.09
Akwa Ibom	50.83	49.17	Akwa Ibom	46.04	53.96
Anambra	32.12	67.88	Anambra	30.36	69.64
Bauchi	77.03	22.97	Bauchi	76.51	23.49
Bayelsa	33.33	66.67	Bayelsa	26.29	73.71
Benue	48.76	51.24	Benue	42.84	57.16
Borno	50.56	49.44	Borno	48.65	51.35
Cross River	55.04	44.96	Cross River	51.64	48.36
Delta	64.52	35.48	Delta	62.28	37.72
Ebonyi	51.88	48.12	Ebonyi	46.06	53.94
Edo	47.02	52.98	Edo	44.31	55.69
Ekiti	39.27	60.73	Ekiti	35.51	64.49
Enugu	36.76	63.24	Enugu	33.89	66.11
Gombe	70.04	29.96	Gombe	66.34	33.66
Imo	28.10	71.90	Imo	26.46	73.54
Jigawa	90.91	9.09	Jigawa	89.54	10.46
Kaduna	40.88	59.12	Kaduna	37.72	62.28
Kano	49.73	50.27	Kano	46.70	53.30
Katsina	62.19	37.81	Katsina	60.42	39.58
Kebbi	89.00	11.00	Kebbi	86.20	13.80
Kogi	89.62	10.38	Kogi	87.46	12.54
Kwara	81.73	18.27	Kwara	79.85	20.15
Lagos	66.96	33.04	Lagos	64.05	35.95
Nassarawa	52.87	47.13	Nassarawa	48.17	51.83
Niger	60.48	39.52	Niger	56.01	43.99
Ogun	30.99	69.01	Ogun	29.84	70.16
Ondo	47.31	52.69	Ondo	41.47	58.53
Osun	24.67	75.33	Osun	22.66	77.34
Oyo	20.95	79.05	Oyo	19.28	80.72
Plateau	54.91	45.09	Plateau	46.78	53.22
Rivers	46.40	53.60	Rivers	43.12	56.88
Sokoto	74.53	25.47	Sokoto	70.54	29.46
Taraba	57.98	42.02	Taraba	54.07	45.93
Yobe	78.22	21.78	Yobe	74.12	25.88
Zamfara	76.40	23.60	Zamfara	73.38	26.62
FCT	51.43	48.57	FCT	46.98	53.02
Total	54.7	45.3	**Total**	51.55	48.45

Source: NBS, 2005

APPENDIX XXI
National Unemployment Rates by State as at 31st December, 2003-2007

State	2003	2004	2005	2006	2007
All Nigeria	14.8	13.4	11.9	13.7	14.6
Abia	11.4	9.7	7.9	13.5	10.9
Adamawa	11.9	16.7	21.4	17.9	11.9
Akwa Ibom	14.4	14.4	14.4	15.3	13.5
Anambra	9.1	9.5	9.8	10.8	11.1
Bauchi	20.5	25.1	29.7	23.9	7.3
Bayelsa	7.1	14.0	20.9	16.0	6.9
Benue	4.8	11.7	18.6	10.8	67.4
Borno	0.8	3.6	6.3	5.8	7.8
Cross River	12.0	11.6	11.1	16.9	11.8
Delta	17.1	10.8	4.5	13.8	18.9
Ebonyi	16.7	11.9	7.0	10.9	11.5
Edo	3.1	6.5	9.9	8.6	5.1
Ekiti	8.2	7.9	7.5	8.7	15.6
Enugu	16.5	22.0	27.4	20.0	11.5
Gombe	7.6	15.2	22.8	15.6	10.5
Imo	22.1	19.3	16.5	21.5	7.6
Jigawa	20.5	19.8	19.1	21.6	17.4
Kaduna	19.6	15.9	12.1	14.1	5.9
Kano	25.9	22.5	19.1	19.4	12.7
Katsina	20.3	22.1	23.8	19.3	5.8
Kebbi	19.8	19.9	19.9	15.2	11.8
Kogi	14.9	11.8	8.7	12.5	16.5
Kwara	5.4	4.2	2.9	7.5	16.4
Lagos	25.6	16.1	6.5	15.5	10.2
Nassarawa	5.1	6.9	8.7	8.1	7.6
Niger	6.7	3.5	0.2	3.6	17.0
Ogun	1.3	1.9	2.5	2.3	3.9
Ondo	7.3	6.8	6.2	6.7	5.8
Osun	0.4	1.2	1.9	2.7	6.3
Oyo	0.8	3.1	5.3	4.3	6.5
Plateau	0.4	1.6	2.8	2.9	8.7
Rivers	15.3	11.2	7.0	25.0	4.7
Sokoto	4.9	4.5	4.1	6.4	12.1
Taraba	23.8	13.6	3.4	14.0	5.9
Yobe	12.1	10.1	8.0	13.6	19.9
Zamfara	71.5	61.3	51.1	50.8	12.8
FCT, Abuja	5.3	5.9	6.5	16.4	16.4

Source: National Bureau of Statistics

APPENDIX XXII
National Unemployment Rates by State as at 31st December, 2003-2007

TABLE 250: **NATIONAL UNEMPLOYMENT RATES BY STATE** AS **AT** 3IST **DECEMBER,** 2003 – 2007

State	2003	2004	2005	2006	2007
All Nigeria	14.8	13.4	11.9	13.7	14.6
Abia	11.4	9.7	7.9	13.5	10.9
Adamawa	11.9	16.7	21.4	17.9	11.9
Akwa Ibom	14.4	14.4	14.4	15.3	13.5
Anambra	9.1	9.5	9.8	10.8	I'M
Bauchi	20.5	25.1	29.7	23.9	7.3
Bayelsa	7.1	14.0	20.9	16.0	6.9
Benue	4.8	11.7	18.6	10.8	67.4
Borno	0.8	3.6	6.3	5.8	7.8
Cross River	12.0	11.6	11.1	16.9	. 11.8
Delta	17.1	10.8	4.5	13.8	18.9
Ebonyi	16.7	11.9	7.0	10.9	11.5
Edo	3.1	6.5	9.9	8.6	5.1
Ekiti	8.2	7.9	7.5	8.7	15.6
Enugu	16.5	22.0	27.4	20.0	11.5
Gombe	7.6	15.2	22.8	15.6	10.5
frno	22.1	19.3	16.5	21.5	7.6
Jigawa	20.5	19.8	19.1	21.6	17.4
Kaduna	19.6	15.9	12.1	14.1	5.9
Kano	25.9	22.5	19.1	19.4	12.7
Katsina	20.3	22.1	23.8	19.3	5.8
Kebbi	19.8	19.9	19.9	15.2	11.8
Kogf	14.9	11.8	8.7	12.5	16.5
Kwara	5.4	4.2	2.9	7.5	16.4
Lagos	25.6	16.1	6.5	15.5	10.2
Nassarawa	5.1	6.9	8.7	8.1	7.6
Niger	6.7	3.5	0.2	3.6	17.0
Ogun	1.3	1.9	2.5	2.3	3.9
Ondo	7.3	6.8	6.2	6.7	5.8
Osun	0.4	1.2	1.9	2.7	6.3
Oyo	0.8	3.1	5.3	4.3	6.5
Plateau	0.4	1.6	2.8	2.9	8.7
Rivers	15.3	11.2	7.0	25.0	4.7
Sokoto	4.9	4.5	4.1	6.4	12.1
Taraba	23.8	13.6	3.4	14.0	5.9
Yobe	12.1	. 10.1	8.0	13.6	19.9
Zamfara	71.5	61.3	51.1	50.8	12.8
FCT, Abuja	5.3	5.9	6.5	16.4	16.4

Source: National Bureau of Statistics 2008

APPENDIX XXIII

National Unemployment Rates by State as at 31st December, 2003-2007

STATE	YEAR 1996	2004
Abia	56.2	22.27
Adamawa	65.5	71.73
Akwa Ibom	66.9	34.82
Anambra	51.0	20.11
Bauchi	83.5	86.29
Bayelsa	44.3	19.98
Benue	64.2	55.33
Borno	66.9	53.63
Cross River	66.9	41.61
Delta	56.1	45.35
Ebonyi	51.0	43.33
Edo	56.1	33.09
Ekiti	71.6	42.27
Enugu	51.0	31.12
Gombe	83.5	77.01
Imo	56.2	27.39
Jigawa	71.0	95.07
Kaduna	67.7	50.24
Kano	71.0	61.29
Katsina	77.7	71.06
Kebbi	83.6	89.65
Kogi	75.5	88.55
Kwara	75.5	85.22
Lagos	53.0	63.58
Nassarawa	62.7	61.59
Niger	52.2	63.90
Ogun	69.9	31.73
Ondo	71.6	42.14
Osun	58.7	32.35
Oyo	58.7	24.08
Plateau	62.7	60.37
Rivers	44.3	29.09
Sokoto	83.9	76.81
Taraba	65.5	62.15
Yobe	66.9	83.25
Zamfara	83.9	80.93
FCT	53.0	43.32
All Nigeria	65.6	54.4

Source: National Bureau for Statistics, 2008

APPENDIX XXIV

Distribution of States by Poverty Headcount using Self-Rated Lines, *2004*

State	Poor	Non - Poor
Abia	82.46	17.54
Adamawa	76.18	23.82
Akwa Ibom	65.36	34.64
Anambra	71.07	28.93
Bauchi	88.30	11.70
Bayelsa	95.57	4.43
Benue	80.85	19.15
Borno	87.81	12.19
Cross River	81.16	18.84
Delta	84.25	15.75
Ebonyi	87.22	12.78
Edo	83.09	16.66
Ekiti	96.53	3.47
Enugu	80.77	19.23
Gombe	73.20	26.80
Imo	77.78	22.22
Jigawa	59.44	40.56
Kaduna	74.77	25.23
Kano	73.11	26.89
Katsina	76.03	23.97
Kebbi	73.55	26.45
Kogi	82.12	17.88
Kwara	88.68	11.32
Lagos	70.24	29.76
Nassarawa	77.48	22.52
Niger	75.28	24.72
Ogun	81.25	18.75
Ondo	80.13	19.87
Osun	65.10	34.90
Oyo	62.53	37.47
Plateau	81.42	18.58
Rivers	72.60	27.40
Sokoto	75.66	24.34
Taraba	80.47	19.53
Yobe	87.36	12.64
Zamfara	76.47	23.53
FCT, Abuja	82.32	17.68
Total	78.30	21.70

Source: National Bureau for Statistics, 2008

APPENDIX XXV

Type of Health Care Facilities and Ownership by State 2004

State	Public				Private			
	PHC	Secondary	Tertiary	Total	PHC	Secondary	Tertiary	Total
Abia	221	12	2	235	500	13	-	513
Adamawa	232	14	1	247	86	_	-	86
Akwa Ibom	344	45	1	390	1	148	-	149
Anambra	167	35	2	204	125	533	-	658
Bauchi	648	17	•i	666	2	-.	-	2
Bayelsa	142	10	1	153	*? -	• 6	-	6
3enue	531	20	1	552	583	35	-	618
Borno	388	34	2	424	13	17	-	30
Cross River	406	21	2	429	72	43	-	115
Delta	259	25	1	285	248	11	-	259
Ebonyi	30	17	2	49	6	44	-	50
Edo	254	34	4	292	63	315	-	378
Ekiti	152	15	1	168	93	18	-	111
Enugu	176	10	3	189	327	200	-	527
Gombe	197	13	1	211	34	2	-	36
Imo	220	14	1	235	368	302	-	670
Jigawa	412	11	1	424	_	_	-	_
Kaduna	813	11	3	827	331	2	-	333
Kano	637	27	2	666	-	15	-	15
Katsina	719	1	1	721	1	_	-	1
Kebbi	529	14	1	544	2	24	-	26
Kogi	722	83	1	806	10	88	-	98
Kwara	329	41	1	371	173	22	-	195
Lagos	386	30	4	420	625	164	-	789
Nasarawa	329	8	2	339	354	19	-	373
Niger	718	18	1	737	104	17	-	121
Ogun	397	52	3	452	131	88	-	219
Ondo	331	24	1	356	118	160	-	278
Osun	467	53	2	522	202	129	-	331
Oyo	501	19	1	521	746	6	-	752
Plateau	471	29	1	501	436	11	-	447
Rivers	260	31	1	292	368	10	-	378
Sokoto	359	12	2	373	32	3	-	35
Taraba	413	2	1	416	194	1	-	195
Yobe	249	11	1	261	4	_	-	4
Zamfara	294	24	1	319	-	10	-	10
FCT, Abuja		8	*2.*	10	223	2	-	225
Total .	13,703	845	59	14,6u7	6,575	2,458	1	9,029

Source: National Bureau for Statistics (2008)

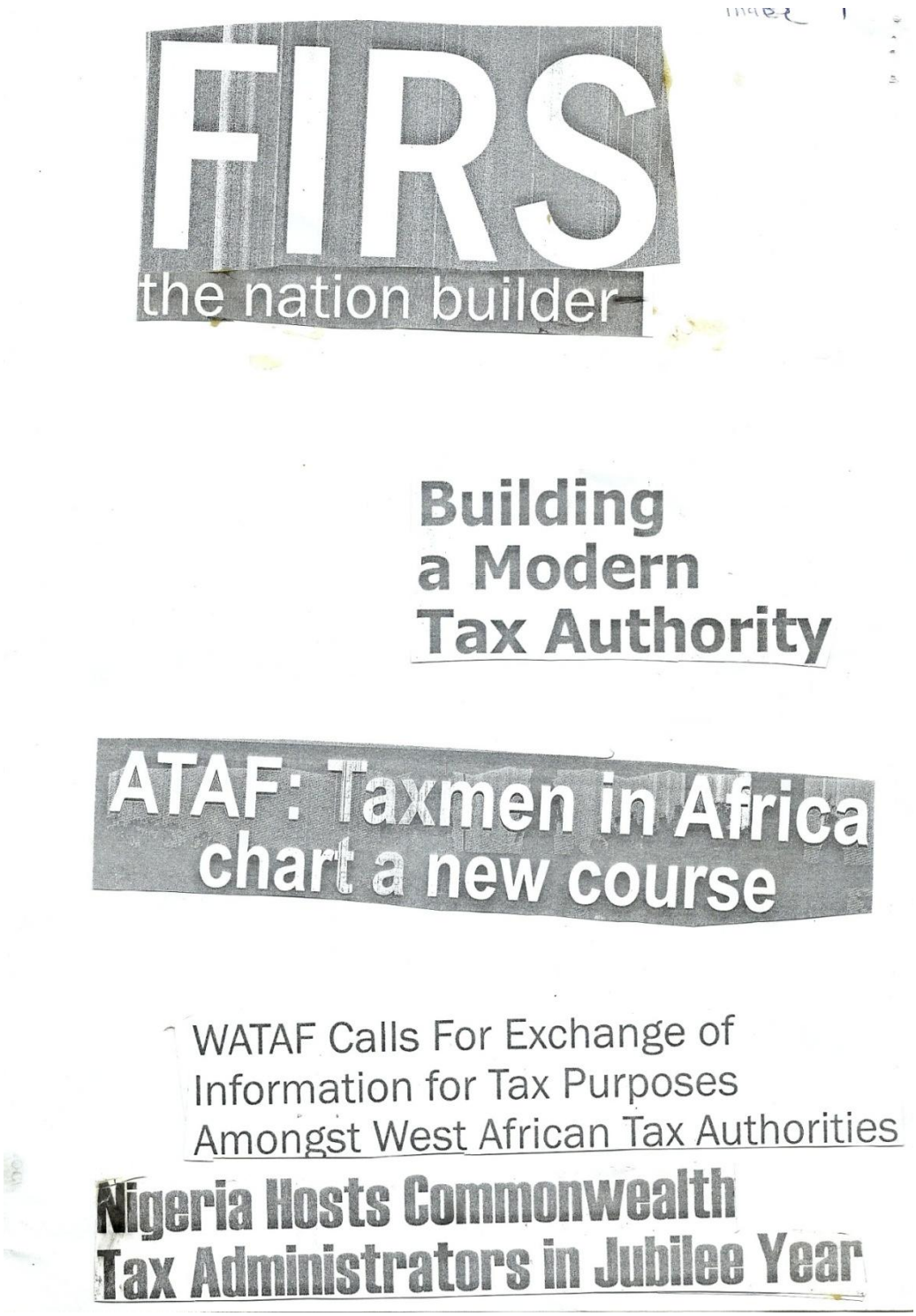
APPENDIX XXVI
Infant Immunization by State, and Antigen (OPV3), 2003 – 2007

Slate	(OPV3)				
	2003	2004	2005	2006	200:
Abia	12,009	26,829	24,039	54.785	61.3K
Adamawa	6,207	38,805	35,593	56,881	81,681
Akwa Ibom	5,731	19,587	40,879	72,692	133,252
Anambra	24,296	66,333	66,425	70.702	100.800
Bauchi	13,598	18,510	18,883	52,213	84,899
Bayelsa	3,331	24,323	20,543	36,327	32,699
Be'nue	12,073	[i;]1 5,420	17,094	66,171	111,512
Borno	22^479	31,367	29,981	35,974	47,238
Cross River	22,480	32,947	44,033	58,718	110,007
Delta	30,151	45,483	43,528	99,111	116,904
Ebonyi	11,667	44,238	35,530	35,084	69,688
Edo	27,447	49,308	73,492	82,419	124,979
Ekiti	16,153	12,522	35,783	40,867	57,252
Enugu	29,475	39,959	35,068	65,296	90,258
Gombe	6,084	24,022	26,976	41,215	55,497
Imo	17,435	39,746	72,446	76,979	95,805
Jigawa	9,265	15,960	24,782	-	54,500
Kaduna ***	68,651	116,250	101,934	70,790	112,391
Kano ***	64,251	49,717	103,178	1.089.291	127.198
Katsina	27,945	71,689	78,749	162,104	142,274
Kebbi	12,193	208,403	51,540	254,625	73,974
Kogi	12,291	53,667	35,131	66,320	114,578
Kwara	19,174	39.541	36,872	61,667	79,901
Lagos	119,364	167,922	145,005	152,846	226,660
Nassarawa	2,796	13,441	22,296	43,349	100,503
Niger	1,693	38,837	44,028	125,473	90,707
Ogun	15,604	14,737	53,189	57,348	83,416
Ondo	9,315	-	31,625	63,281	91,273
Osun	32,664	61,847	59,945	71,177	109,194
Oyo	18,326	64,736	53,268	91,639	95,315
Plateau	15,904	29,446	21,003	G5.4-i5	75,632
Rivers	32,763	76,351	59,030	9<J.3u3	145.304
Sokoto	15,987	10,974	29,554	50.679	55,016
Taraba	7,964	28,659	23,861	106,509	146.903
Yobe	" 17,752	20,553	33,523	.40,127	53,187
Zamfara ***	14,852	17,937	23,136	47.277	49,946
FCT(Abuja)	18,298	23,741	15,399		42,522
Nigeria	797,668	1,653,812	1,672,350	3,644,744 I	3,444,255

Source: Federal Ministry of Health (Department of Health Planning, Research & Statistics)

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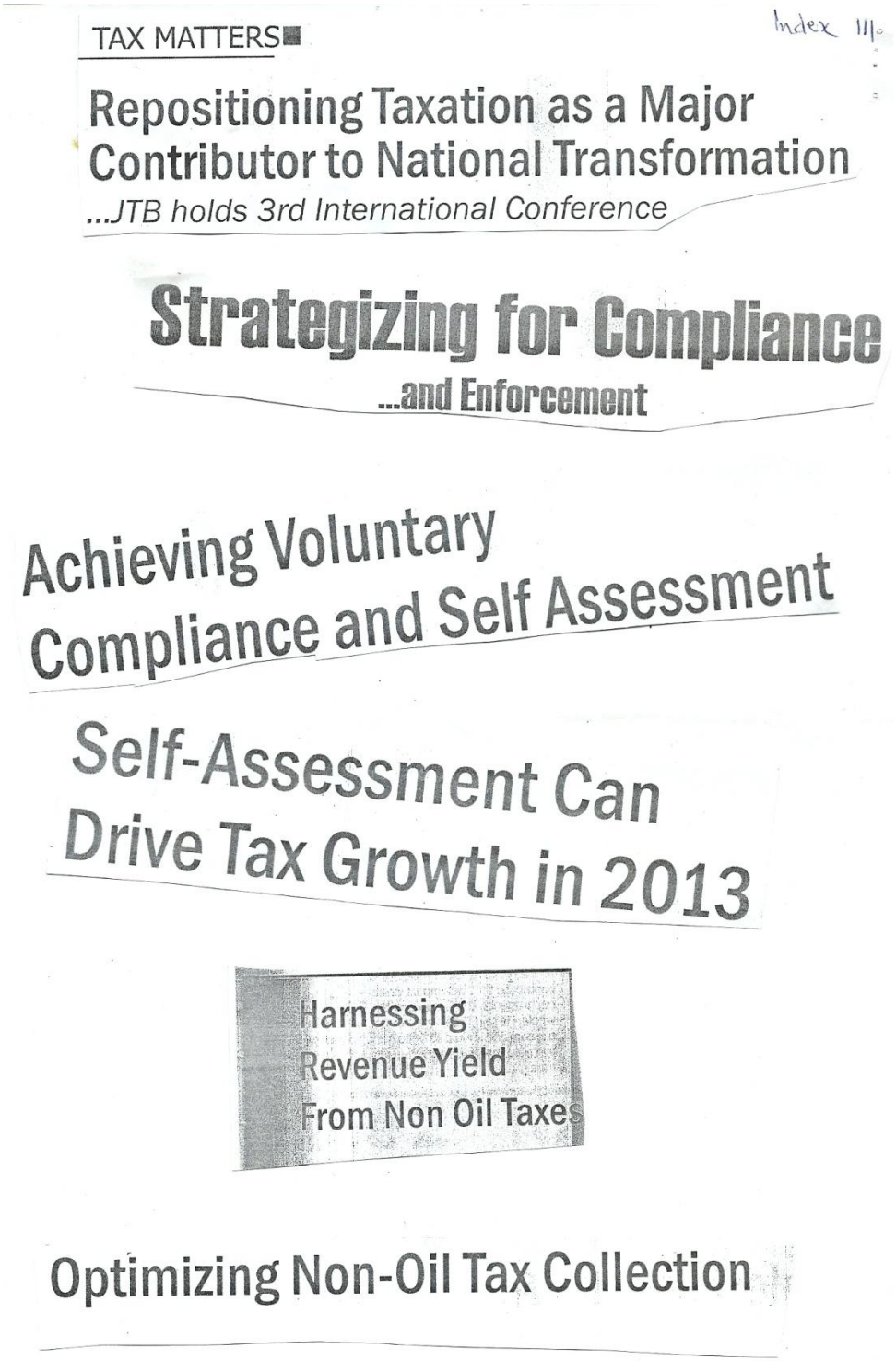
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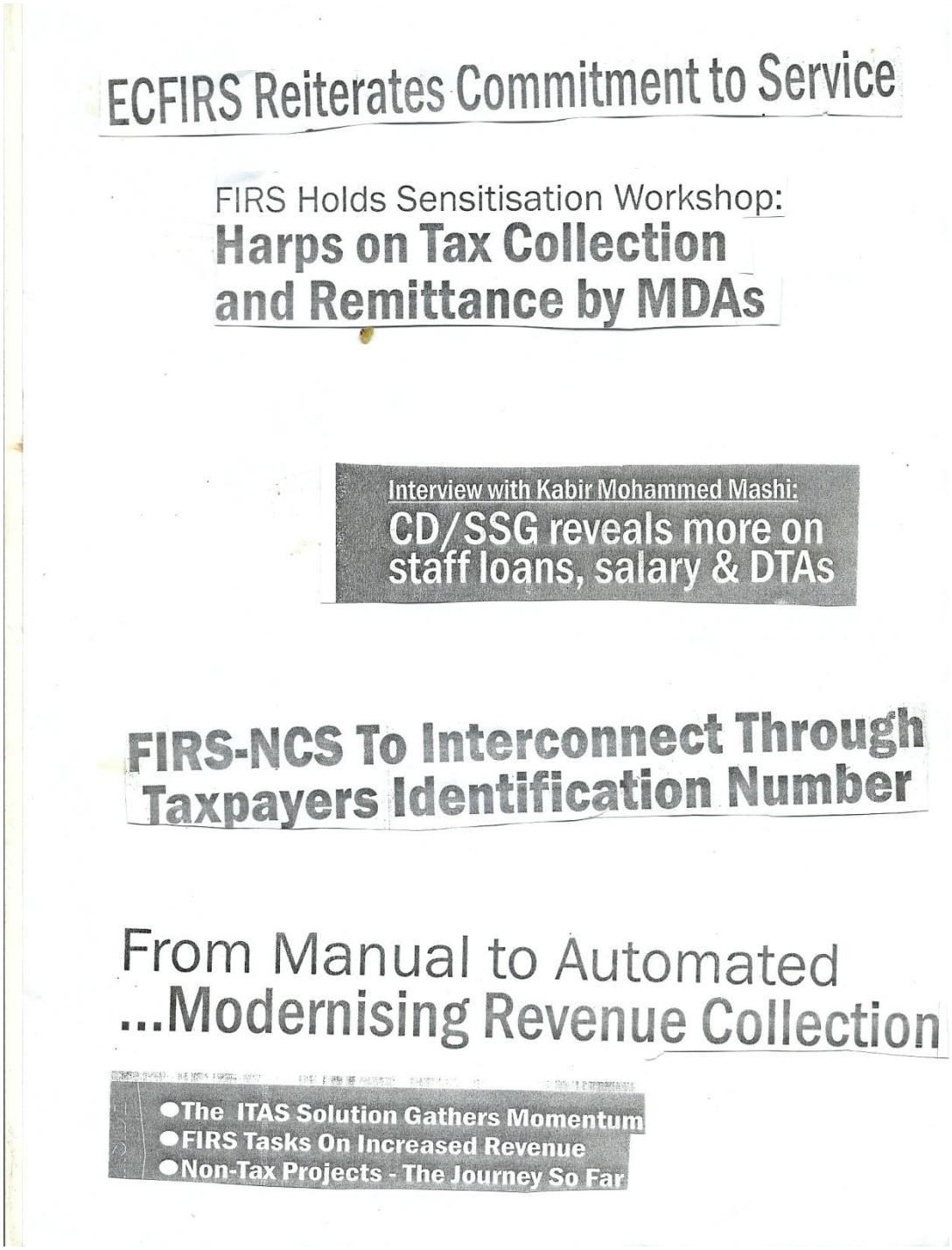
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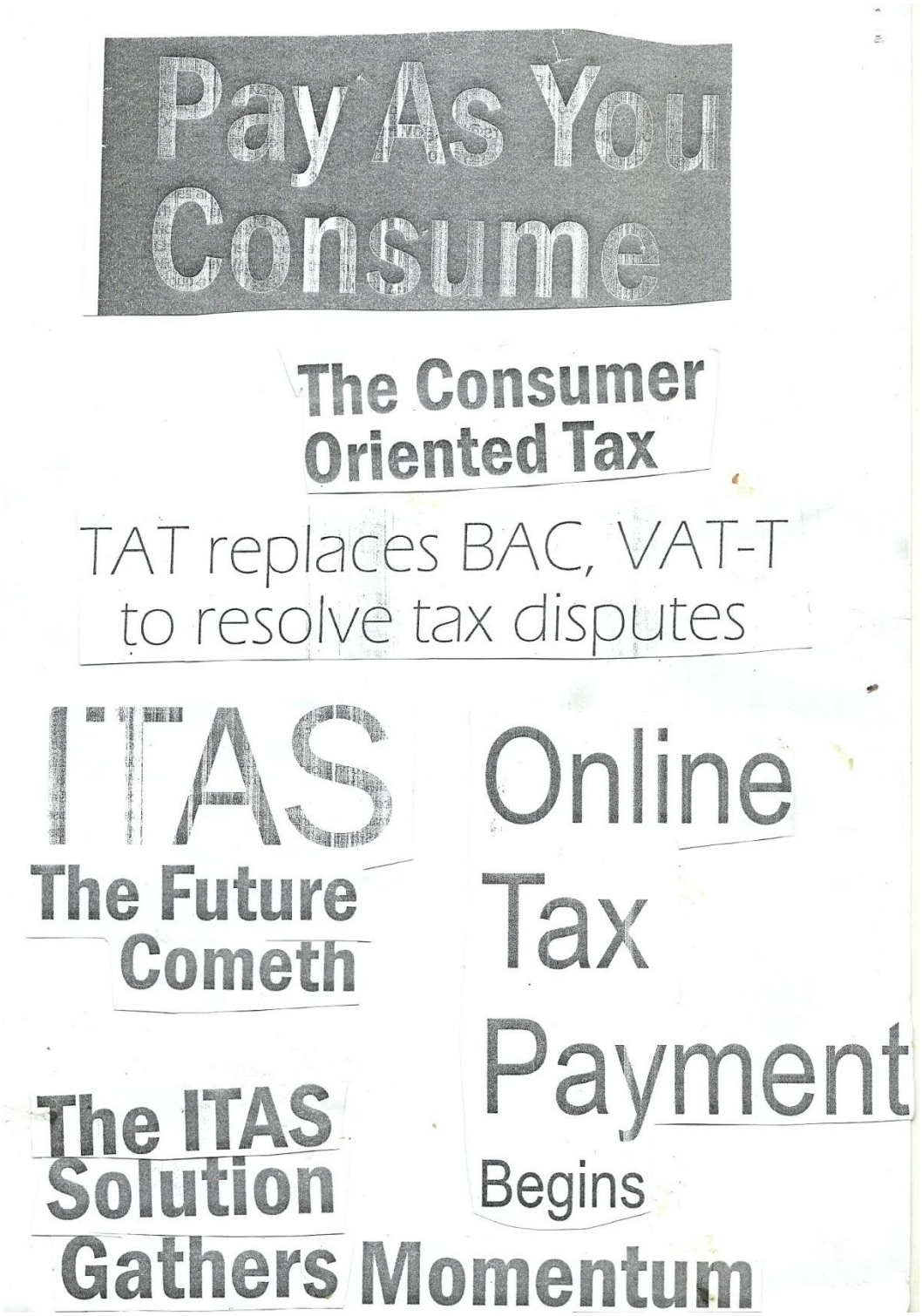
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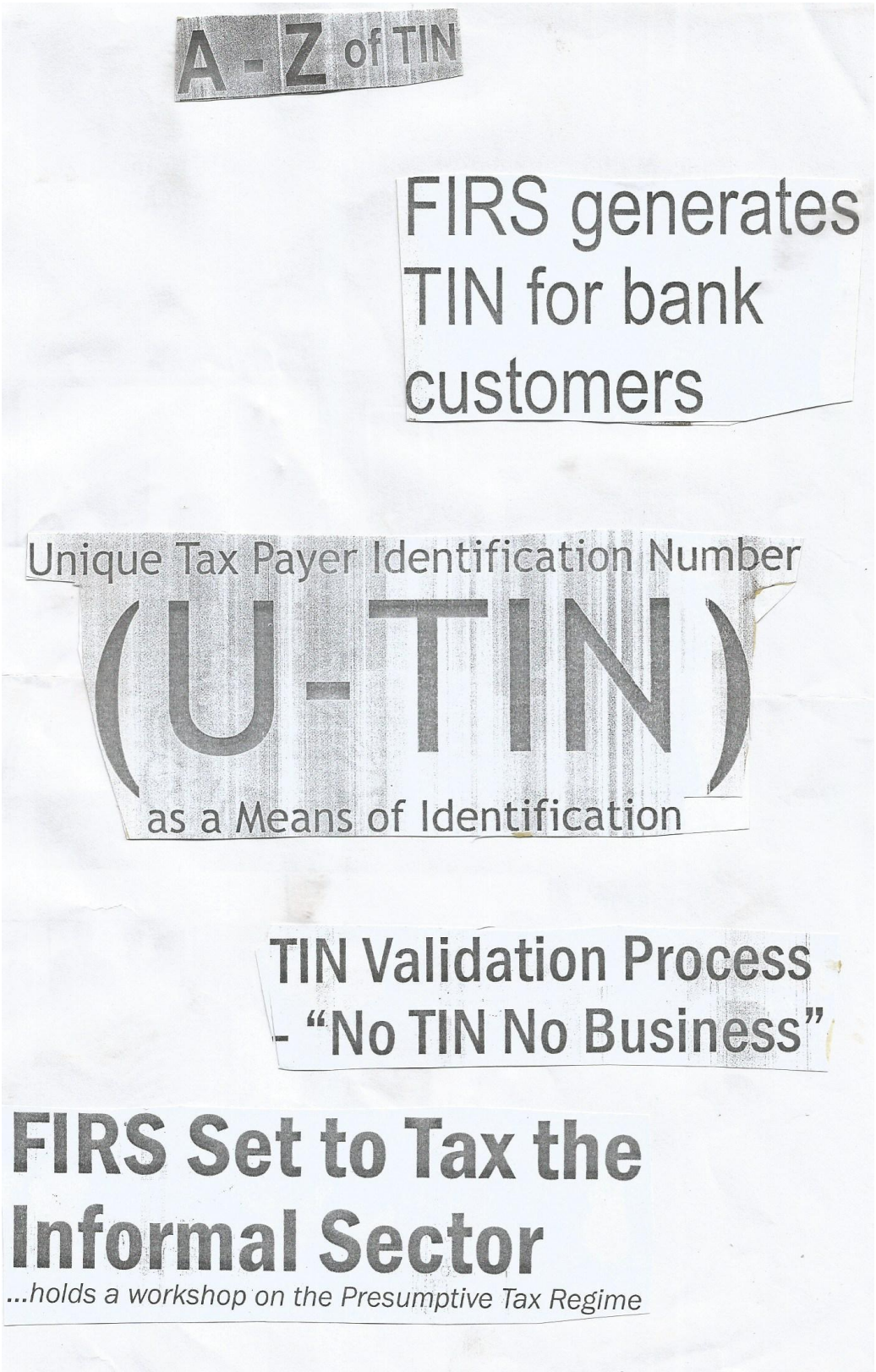
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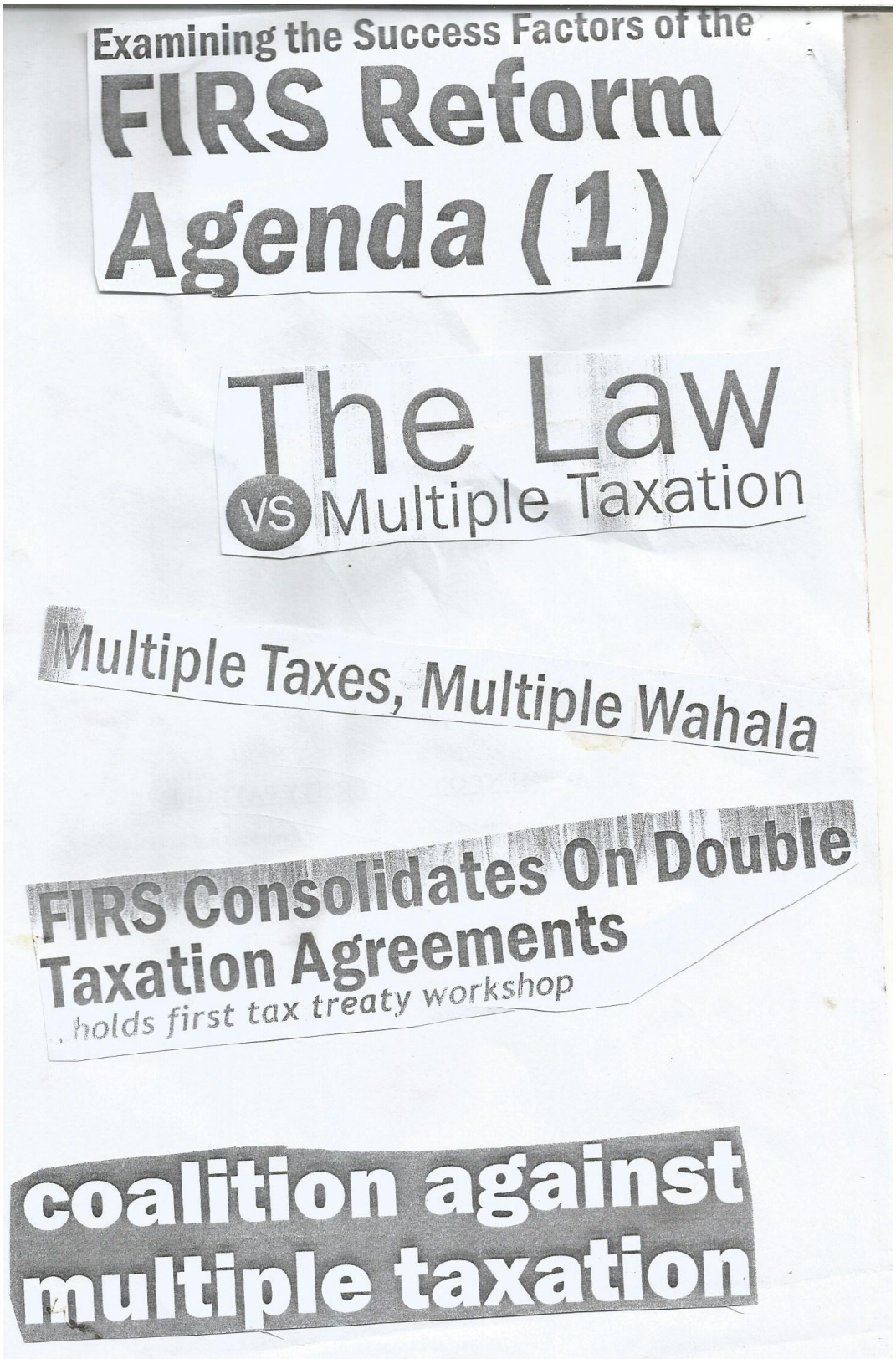
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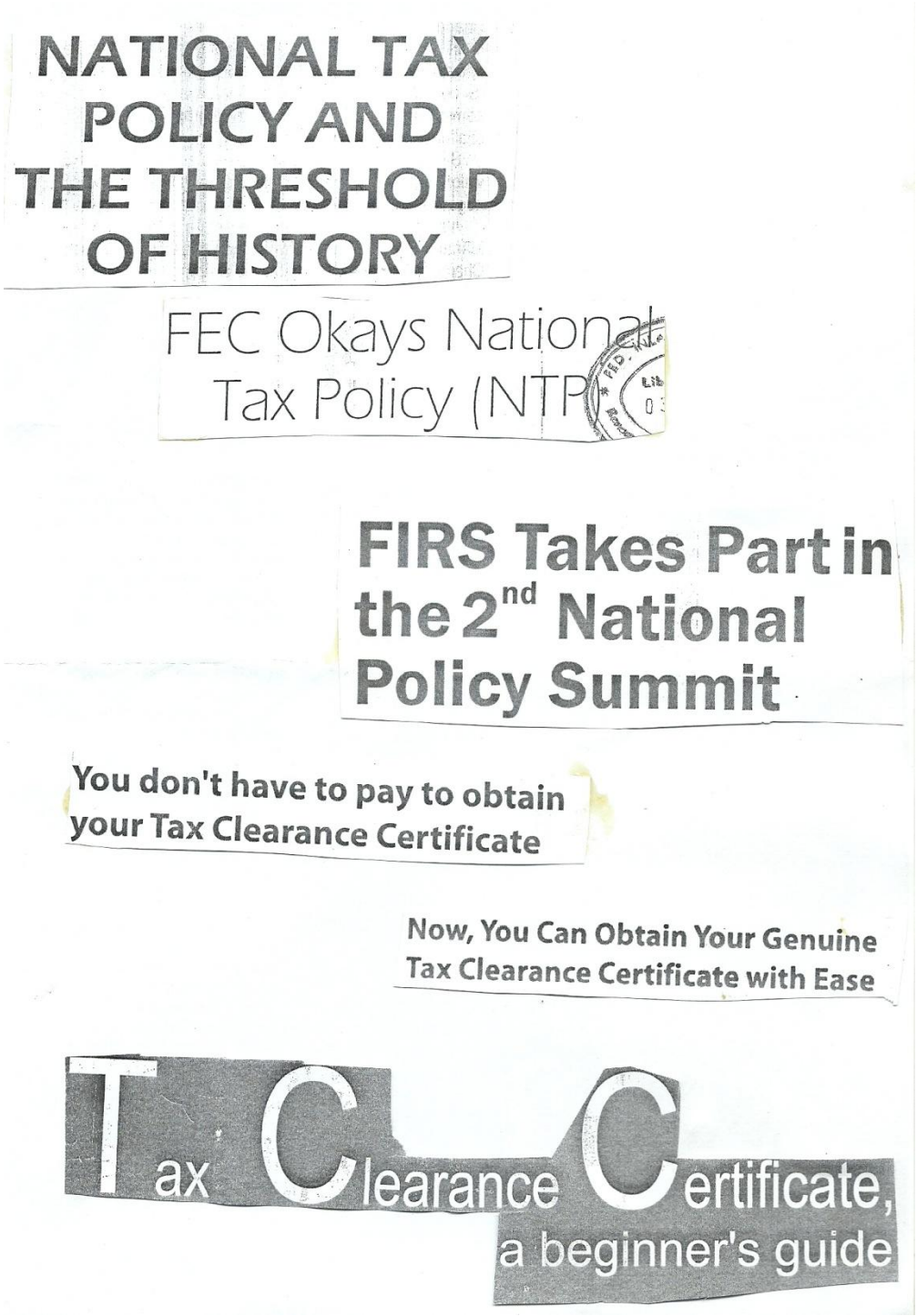

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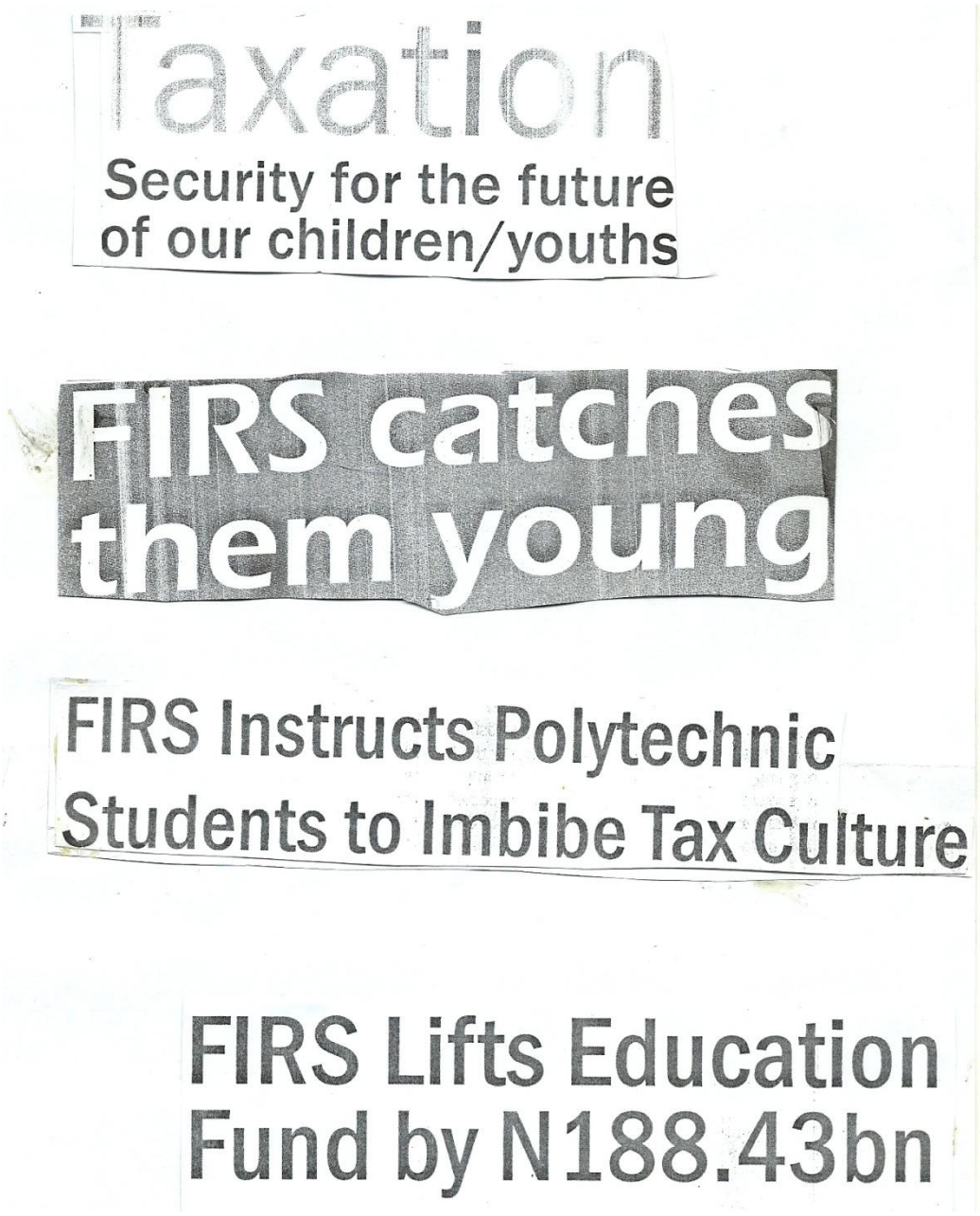
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