

Tax Collection Techniques and Revenue Generation in Lagos State, Nigeria – A Study of Lagos State Board of Internal Revenue Services

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ABSTRACT

The study examined tax collection techniques and revenue generation in Lagos State. Survey research design and five point likert scale and questionnaires was used to collect the data analysed for the study. The study is important as it revealed the influence of tax collection techniques on the revenue generation of the state. Tax collection technique was measured into Public Enlightenment Support Programme, Information Communication Technology and NIN tax Linkage. Three hypotheses were used in the course of the study. Regression Analysis and Analysis for variance (ANOVA) were used to analyse the data collected. The findings of this study indicated that Public Enlightenment Support Programme, Information Communication Technology and NIN tax linkage strongly predicted and influenced revenue generation of the state. The study concluded that tax collection techniques influenced revenue generation. The study recommended that Lagos state board of internal revenue services (LIRS) should improve their tax collection techniques by re-designing their Public enlightenment support programme to reach all levels of taxpayers. They should invest more in Information Communication Technology facilities and trainings. They should implement NIN tax linkage for tax intelligence and evaluations. This would go a long way to stop and discourage revenue losses and increase the revenue generation of the Lagos state.

Key words: Tax collection Techniques, Public Enlightenment Support Programme, Information Communication Technology, NIN Tax Linkage and Revenue Generation.

INTRODUCTION

Tax has been the key sources of revenue to all levels of governments all over the world. This helps them to raise funds needed for national development. This is because it has always been sources of funds which the government uses for all governmental expenditures. Tax is a powerful tool that help the administration of every state to fulfil their obligation to the citizenry. This is to state that if government is to meet up with the provisions of jobs, good governance, good roads, pay state staff salaries and attend to other needs as at when due, there must be revenue which has been collected via an effective and efficient tax collection techniques. The ever increasing developmental projects of the state will continue to arise. The onus is on the state government to raise more revenue to fund them. The old ones already built, will dilapidate, thereby demanding for repairs or replacements. Where the state government do not have the funds to attain to these needs, it becomes a problem to the state and the citizens in such a state, hence the reason tax collection techniques needs to be investigated to ensure that none of the state revenue leaked out into the hands of tax evaders and tax fraudsters.

Shehu (2022), Adegbite and Azeez (2021), defined tax collection techniques as the strategies put in place by

the arms of the state who are charged with the duties of collecting tax revenues on behalf of the state government. According to Owenbiugie (2020), tax collection is very important. It is the collection of fines, bills, taxes the government agency has billed the public which is still outstanding. He stated further that effectiveness in tax collection would improve the revenue of the state and help them excel in attending to the needs and lives of the citizens in that state. Taxpayers react positively to paying their taxes when they see that the government is reciprocating back to them with the funds they collected. Once the fund collected is not properly utilized by the government, it affects taxpayer's compliance level and revenue generation would drop. It affects all tax collection efforts. Campell (2019), also asserted that tax collection system are machineries put in place by the state government in order to collect their revenues from their citizens whom they govern. He stated further that tax, collection techniques has been troubled by poor information system, poor record keeping, lack of data preservation, poor monitoring and compliance visits.

Adegbite and Adegbayibi (2022), explained tax collection techniques as the ways, methods, strategies and plans put in place by the State board of internal revenue in order to attain the expected tax revenues of the state. Adegbite, Bojuwon and Adegbite (2019), stated that the involvement of an effective and efficient tax collection strategies, plans and methods plays crucial roles if any state is to improve the collection of their revenue using technologies. Strategies are ways, through which goals, objectives can be achieved. Onwelumadu and Onuora (2021), defined tax collection techniques as the actions put in place in order to realized more revenue for the state. They stated that more revenue are generated when an effective tax collection strategies are put up in order to ensure no taxpayer(s) escape from paying their taxes of various types as at when due. They explained the importance of tax collection techniques in relation to the revenue generation in a state. The revenue of the states are still being siphoned today into private purses by those who have appointed themselves as revenue collectors for the states. This is uncalled for and must be addressed to prevent this loophole the state has been witnessing over many years they noted. Ganyam and Ivungu (2019), defined tax collection techniques as the powerful tools which tax authorities uses to ensure that the state revenues are traced, tracked and recovered from tax evaders and tax payers. They may use tax farming, which involves the employing of the services of consultants, hire new staff who are experienced professionals, invest more in high technologies such as big data and others in order to collect the revenue due to the state. The state needs this revenue to be able to function and enhance their performances tremendously. The objectives of this paper are to measure tax collection techniques under three variables. They are public enlightenment support programme, Information Communication Technology and NIN Linkage techniques. Public enlightenment support programme refers to the tax authority's ways of educating the taxpayers on what they need to know about payment of taxes. It includes teaching and training them on how to compute their taxes, how to pay the taxes and the benefits they would gain if they pay their taxes promptly. Information communication Technology involves the use of information Technologies software and hardware's to collect taxes, vital information, store and retrieve same about the taxpayers and the taxes they pay. Here the database of taxpayers are captured and records maintained and tax identification number issued in order to identify all tax payments of a registered taxpayer. NIN linkage as a tax techniques is the linkage of all taxpayers' transactions to his/her NIN which is connected to tax authorises data base for intelligence gathering on all transactions of the taxpayers Okunogbe and Santoro (2023). This would be used for monitoring and evaluation reassessment of every taxpayer's record so that he she can pay more taxes to the government.

According to Ogunshola and Karina (2022), Okungbo and Santoro (2023), Osamor, Omoregbee, Ajasa-Adeoye and Olumuyiwa-Loko (2023) and Ozili (2020), the cases of tax evasion is enormous and this has been fuelled by the type of tax collection techniques being used and the challenges faced by the revenue authorities in their bid to collect the state revenue from taxpayers. The state government loses N600 billion annually into the hands of touts and tax evaders who have positioned themselves as revenue collectors for the state government in Lagos state. This is according to the Executive Chairman of Lagos Internal Revenue Services (LIRS) Ayodele (2021). This is absolute loss to the state government. Their tax collection

techniques have not covered this area as a result the government loses. This reduced the total revenue to be generated in Lagos state. For revenue to improve, there must be an efficient and effective tax collection techniques in place to checkmates all tax frauds such as tax evasion, illegal and un-authorization of collection of state government revenues. This has made the state to lack fund that would be used for road constructions simultaneously in all the streets in Lagos, erection of infrastructures, building of new ones and repairs of dilapidating schools to mention a few. Where this fund is realized, the state could build houses at lowest rentage costs for the benefit of the citizens in the state. Provision of funds for small business to access funds to revive their businesses. This is lacking today noted by Adah and Obera (2022), and Adegbite, Fasina and Araoye (2019).

Various scholars have contributed on tax collection techniques, tax collection strategies, tax administrations, tax collections in the electronics tax regime, effective tax administration and review of tax collections. Some of them includes the works of Owenbiugie and Owenbiugie (2020), Adegbite and Adegbayibi, Chiamaka, Obinna, Friday and Chikaodili (2021), Adamu, Onah and Njoku (2022), Osemeke, Nzekwu and Okere (2020). Their works concludes that there is relationship between tax collection systems, tax collection strategies and improvement in the revenue generation of the states. Some of the researchers argued otherwise stating that tax collection techniques are not the only tools that increases revenues generations. There are other variables in addition. These includes the works of Ganyam and Iyung (2019), Ajala and Adegbie (2020), Ogbodo and Mehara (2021), Udeozo and Onuora (2021), Adegbie and Akinyemi (2020), Melkamu (2022) respectively. They mentioned that there is need for enabling tax laws, and transparency in public spending. They stated that these two enables voluntary compliance and increases revenue generations in the state at lowest costs. There are few studies that have looked at Public enlightenment support programme, Information communication technology separately. There are very few studies that have researched on NIN Linkage with taxation in a single study with a view to improve revenue generation. This is a missing gap. It is upon this premise, this study is motivated. There is need to explore additional variables under tax collection techniques as linked with the objectives of this study. They are Public enlightenment support programme, Information communication technology and Linkage of National Identity Number (NIN) on taxation combined in a single study. I am motivated to carry out an investigation to proffer solution in order to arrive at conclusions with recommendations that would help policy makers and the government to take decisive decisions on the matter. There is a need to conduct further research to fill this gap, hence the goal of this study.

The main objectives of this study is to ascertain the effects of tax collection techniques on the revenue generation of Lagos state collected by Lagos state Internal Revenue Services while the specific objectives are to: examine the effect of public enlightenment support programme on revenue generation of Lagos state government and to investigate the effect of information communication technology on revenue generation of Lagos state government while the third objective is to determine the effects of NIN (National Identification Number) tax linkage on revenue generation of Lagos state government.

The study will be significant in the many ways. To the government, it will reveal to them the areas where there are loopholes and leakages in their revenue generation of the state and proffer solution to them.

To the tax authorities: The study would help the tax authorities to know what to do to increase the number of taxpayers in the tax net which would boast the revenue generation of the state. Taxpayers would benefit on public enlightenment support programme coming from the state government. There would be increment in developmental projects. This is because as more revenue is realized, the more funds the state have to provide for the necessities of the citizens. Reduction in tax evasion: The recommendations from this study if implemented would reduce tax evasion and other corruption which have bedevilled the revenue of the state. The study would equip tax authorities more on tax collection techniques to be adopted for different taxpayers taking cognisance of the nature of their incomes. This would ensure high revenue profile for the state.

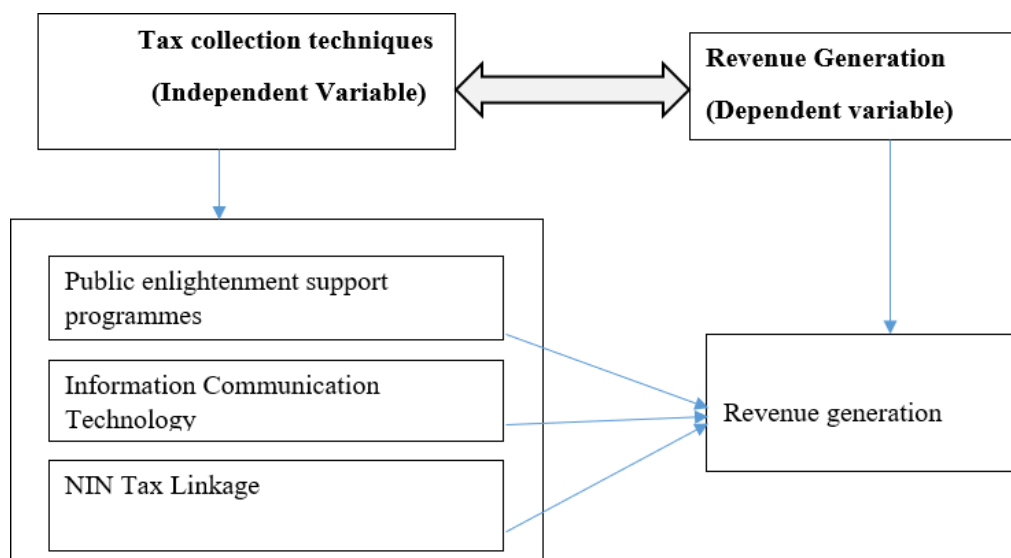
LITERATURE REVIEWS

Conceptual Reviews

Tax Collection Techniques

Tax collection Techniques is the projected methods, plans through which the targeted tax revenue can be realized. Techniques are means of attaining set goals. It's very important in realizing targets and objectives in an organization. The application of tax collection techniques is key in today operations. Advancement in technologies, high tax evasion, loopholes in revenue collections has necessitated the urgent needs for Lagos state tax authority to review its tax collection techniques in order to tackle the loopholes and increase revenues and prevent loss of revenue. According to Sunday, Sunday, Okosun and Stephanie (2017), Tax collection techniques refers to the strategies put in place to ensure that the fund of the government is collected from taxpayers. It will include the use of information communication technology, public enlightenment and penalizing tax defaulters. Revenue is a mighty tool that brings developments in the state. When the government have it at their disposal, it becomes easy to provide governance to the people they govern. Osemeka, Nzekwu and Okere (2020), explained tax collection techniques as the planned strategies which tax authorities uses to collect all taxes due to the state from tax payers. They however, stated that tax collection has been faced with challenges that have hindered revenue collection in the states. These challenges are lack of accountability, poor awareness, lack of accurate record keeping and publicity, poor implementation, they stated further that these has created unfriendly conditions which has not aided tax revenue generation in the state. Umaru, Nasiru and Yusuf (2019), defined Tax collection techniques as the means which tax revenue is to be collected. They said that without an effective tax collection techniques, the state cannot be able to realize their expected revenue needed to run the state affairs. This has become more necessary because of leakages in government revenues. Shehu (2022), (2021), Adegbite and Azeez (2021), stated that effective and efficient tax collection techniques would ensure heavy increase and improvement in revenue generation of the state. More strategic plans and tax laws and public enlightenment is needed to beef up tax collection. Dada and Taiwo (2020), explained that tax collection techniques put in place if efficient would reduce or eradicate corruption in the land. It will help to manage tax proliferations which has been the concern of taxpayers today. In order to solve these problems outlined above, the tax collection techniques of any state must be active, effective and efficient. This will catch tax defaulters and bring them into the tax net.

Measurement of Tax collection Techniques



Source (Author 2023)

Public Enlightenment Support Programmes

This is the creation of awareness on the need for payment of taxes to the taxpayers by the tax authorities. This programme will be in many faces. The programmes would be taken to their various places of businesses. It is a very important tax collection techniques which must be consistence and effective. Taxpayers may not pay taxes voluntarily if they do not have an understanding on the reasons and why, and how they can go about to ensure that they pay their taxes. They need to be educated on what they are to pay, how they are to compute same, when they are to make the payment and the benefit they stand to gain by paying their taxes as early as possible instead of waiting to incur penalties. When this happens, it will increase the revenue generation of the state even at lowest costs. According to Salman et al (2019), the tax authorities are to tailor the programmes and make it attractive to the taxpayers, they will be the one inviting others to attend such programmes, where information could be collected on their businesses, sources of supply and others upon which their tax bills would be derived from thereby improving the revenue generation of the state. Public enlightenment where it is not in existence would encourage tax evasion and tax avoidance and unwillingness to pay taxes. Chiamaka, Obinna, Friday, Oraekwuotu (2021), stated that this will dwindle the revenue profile of the state and if it's not address on time, it will increase the costs of tax administration in the state.

Information Communication Technology

Information Communication Technology is defined as the computer instruments used by tax authorities with communication and information systems in their organization. Here networks, computer software, hardware and other devices are involved. There are hardwares like modems, these are used as instruments for tax collections from taxpayers Adegbite (2019). The purpose of applying ICT in tax collection is to increase revenue generation without information communication technology, payment of taxes would be difficult, cumbersome and delays, thereby reducing revenue generations. Through the assistance of ICT, tax defaulters would be traced, tracked, e-payment is made possible. The tax authorities needs to come to the aid of taxpayers who are not computer literate to help them in order to collect government revenue via ICT. More investment needs to be made in tax collection techniques. This would help the government to block the loopholes that still exist today.

National Identification Number linkage (NIN linkage) for Tax Intelligence

This is the linking of taxpayers National Identification Number to taxation. It involves the linking of all their transactions to their NIN in comparison with the amount of money they pay as their taxes annually. Here all their financial transactions are linked into the government data base. At the end, you will discover that some of the taxpayers pay nothing when compared with the volume of transactions they do have annually. The tax authority would invite them requesting them to come and pay their taxes reminding them that they already have the taxpayer's information in their database. According to Claussent (2023), this is a powerful tool that the government need to work on, activate and implement into working tool as one of their tax collection techniques which they have not done before. Here payment of taxes is tied to their NIN and all economic activities such as traveling outside the country, getting a job, practicing a profession etc. According to International Monetary Fund (IMF) (2023), they stated that where more tax payers are brought into the tax net, new taxes are introduced and collected for the governance of the state. This would improve revenue generation of the state tremendously. The taxpayers would not have a hiding place anymore.

Revenue generation

Revenue generation is the process put in place by the government through which incomes are generated into

the coffers of the state government. The processes helps the tax authorities know how to go about the generation of the state income needed for the running of the affairs of the state. Some of the incomes are payroll taxes, property taxes, withholding taxes, capital gain taxes, road taxes, vehicle licenses renewals and the rest are as contained in the tax law lists on taxes states government collects. Agunbiade and Idebi (2020), explained that there are charges that goes to the state government's accounts, when certain transactions emanate from one individual to another individual or companies depending on what the law of personal income tax law provide in its provisions as a guide.

THEORETICAL REVIEWS

This paper was guided by two theories that explained the integration on tax collection techniques and revenue generation in Lagos state.

The Policeman theory:

This theory was propounded by Dutch in 1920. This theory believed that once there is adequate monitoring, protection and control taken on time, corruption, leakages, tax fraud and tax evasions will be reduced if not totally eradicated. This principle is in an agreement with the policemen being in charge of a certain area. It is difficult for crime to take place in that area without the offenders being caught to curtail the situation. This goes in line that once tax collection techniques are in places, leakages in state government revenues would be eliminated. Tax audit would lead to prevention, detection and minimization of all forms of fraud under revenue. Eleng (2019) stated this theory relates to this subject because tax officials are charged with the duty of detecting fraud and errors in tax documents which is one of the elements of tax collection techniques. The tax officials of the state are responsible for searching for tax evaders, preventing and locating tax frauds in order to prevent loss of revenue for the state.

Taxpayer's moral Ethics Attitudes theories

This theory was propounded by Lewis in (1982), it states that taxpayers who defaults in payment of their taxes should not be sanctioned or punished. Punishment is not the best strategy to be used to ensure compliance. He stated that punishment will not absolutely motivate compliance of taxpayers to pay their taxes but taxpayer's moral ethics and attitudes will make sure they pay their taxes absolutely. The work of Solanke et al (2021), and Usman and Anao (2015), consented to this theory principles or moral ethics and attitudes as one of the best in tax collection technique. When the tax authorities are using public enlightenment support programmes to motivate taxpayers, it triggers compliance in payment of taxes and other revenues to the state. Here the usefulness of revenues are displayed, explained and reasons are given on why, how and what should be done. Where this theory is effectively and efficiently practiced in any state, its revenue will always exceed its annual budgets.

Empirical Reviews

Adegbite and Adegbayibi (2022), studied on tax collection strategies and revenue generation in Kwara state. The research design used were structured questionnaires which was designed and sent to staff of the state tax authorities. The study employed ANOVA and MANOVA to analyze the data collected. The study revealed that tax collection strategies have significant effects on revenue generation of the state. For revenue to grow, the government should put up more efforts to enlighten tax payers and installed stringent strategies in order to enhance its revenue inflows.

Ganyam and Iyung (2019), Adah and Obara Njoku (2022), Adebayo and Idowu (2020), researched on reviewing tax collection in the electronic tax regime in Nigeria. The study used secondary sources of data from tax statistics and reports of federal Inland Revenue Services from 2011 to 2020. They used pair t-test

data analysis technique for the comparisons. The findings from the study revealed that the use of electronic tax system for tax collection did not improve the revenue level to the highest level as expected. The study recommended that Federal Inland Revenue Services should first of all educate the taxpayers by conducting seminars, making public enlightenment before the implementation of the electronic tax system in the country. Adebie, Folajimi and Akinyemi (2020), Ajala and Adegbe (2020), stated that its implementation should be in phases and through the use of consultants who will use their professional expertise to ensure the success of the new tax system achieve the expected goals.

Adamu, Onah and Njoku (2022), studied on the application of information communication technology (ICT) in improving service delivery and revenue capacity in University of Nigeria Teaching Hospital in Nigeria. The study adopted both primary and secondary data. The hypothesis were tested using regression analysis. The results revealed that there is high availability of service delivery and this helped the institution to realized net increase in revenue as a result of the increase in efficiency and transparency which was made possible by the application of information communication technology. The study recommended that the government should automate every section in the institution in order to continue to enjoy increase in net revenue from their operations. There should be more training for the staff of the school and additional investment in hardware and software were also recommended.

Boro (2019), studied on assessment of tax collection system and its challenges on category C of taxpayers. Qualitative research methods were used. Questionnaires were used to collect the data needed. Descriptive and cross-sectional were used in the study. The study revealed that there is lack of awareness programmes to taxpayers from the government. Lack of accurate books of accounts upon which tax can be computed from taxpayers. There is no qualified tax personnel to educate the taxpayers on tax procedures and how to compute their taxes and pay. Tanko (2020), Tanko, Udisfan, Michael and Shishi (2020), who studies on tax assessment and tax collections noted that these were the key factors that hinders tax collection in the state. The researchers recommended that for revenue to be collected as at when due, there is an urgent need to address the above challenges outlined. Tax personal should be trained and deployed to educate taxpayers on the tax procedures, enlighten them on tax assessment and benefits they stand to gain if they compliance is voluntarily. This would help the tax official to meet the goal of the revenue drive hence generating more fund to the coffers of the State.

Nnamani, Ifeanacho, Onyekwelu and Ogbuefi (2023), conducted research on barriers to effective property tax reform in Nigeria, implementation of land use charge in Enugu state. The study used qualitative research approach using primary and second data information. The study indicated that policy design, governance and techniques are the three key barriers that have hindered revenue collection in the state. The study recommended that the collection of revenue should be decentralized, adoption of capital basis should be established. There should be mass public enlightenment and implementation of the property tax policy. Ankeli, Saheed, Adepoju and Akinremi (2021), opined that Information Communication Technology facilities should be installed for information gathering and accurate evaluation of properties at the approve government rates. Effective collecting techniques should be put in place. This would enhance the state government property tax revenue performance

Islam, Saha and Nazrul (2022), conducted research on challenges of tax assessment and collection procedures. A survey research design was adopted. Primary data questionnaires were used to collect the data from the targeted population. The study revealed short fall of a number of tax personnel, complex tax rules and procedures, problems in current tax laws hinders the collection and willingness of taxpayers to pay their taxes. Furthermore, loopholes in tax legislation also encouraged cheating and tax frauds which demoralize and discourage taxpayer's compliance level. They recommended that more tax officers should be trained, equipped and deployed to the public for educating them. Tang and Feng (2021), Bako (2021), studied on collecting system and payroll tax compliance. The study used regression model to quantify the effects of

changing the social insurance collection department to tax author. The state instead of using the social department, rather used tax department which really improved the collection of the state revenue. The researcher recommended that for more revenues to be collected, it is important and wise to leverage on the already existing expertise of the tax official person to continue to collect government revenue. More trainings and programmes should be made available to them. They should be motivated for higher delivery. Osemeka, Nzekwu and Okere (2020), studies the challenges affecting tax collection in Nigeria informal economy. Semi-structured interview method of research design to gather the data needed for the research. Their findings revealed that tax collection is faced with challenges such as lack of accountability, poor publicity, poor implementation, lack of amenities to the masses. The study therefore recommended that social amenities be provided to the people. The use of public amenities should be connected to payment of taxes. Those who do not pay will come out voluntarily and the compliance level would be high. The state government to set up empowerment programmes that would benefit everyone willing to enjoy the programme. This would enable the government to win the confidence of the citizens and this would drive the revenue generation of the state tremendously. Ogbodo and Mehara (2021), Wadesango, Bizah and Nyamwanza (2020), where researchers whose results flowed in the same direction with the work of Akoyeke, Douglas and Okwor (2022), who studied on the effect of tax farming on tax revenue collection in Nigeria; Evidence from Federal Inland Revenue Services of Nigeria. The study used secondary data and adopted time series statistical analyses by using the technique of t-test for the analysis. The findings revealed that the use of tax farming to collect government increases the revenue over the period investigated at a cost. There was positive significance difference in tax revenue paid into the federation account. This implied that the revenue of Federal Inland Revenue Services increased significantly after tax farming, implying that the application and implementation is a good one in the right direction. Chiamak, Obinna, Friday and Oraekwuotu (2021), studies also supported the above results. Their study recommended that the services of tax consultants be sustained in order to continue to enjoy the new trend and wave of high revenue collection which their presence has ensured.

RESEARCH METHODS

The study adopted a survey design research method. This is in agreement with the use of questionnaires to collect the needed data for the study. This design is used because it gives room for the translation of information to determine the link between the dependent and independent variable. It is the best method. It ensures that accurate data is collected from the sampled individual's staff of the selected tax authority and tax consultants based on the specific questionnaires which can be interpreted and generalized towards arriving at conclusion. Likert scale of study involving the use of five point scales were used. They are stated as strongly agree, Agree, Indifference, and Disagree and Strongly Disagree.

Population and Statistical Techniques:

The population of the study is made of staff of Lagos State Internal Revenue Services (LSIRS) at their Head office and tax consultants in the State. They had 3,000 staff and tax consultants who are experienced and knowledgeable in tax collection system of the state. The sample is determined from the above population who provided the needed responses on the questions designed for the study

Determination of Sample size

This is determined from the selected population of 3000 staff of Lagos State Internal Revenue Services (LSIRS) and selected tax consultants who are the key personnel in charge of revenue generation. The statistical techniques used is Taro Yamens statistical distribution with this formula:

Formula

$$N/ 1+N (e)^n$$

Were N = population of the study

n = desired sample size

e = maximum acceptable measure of error 5% (0.05)

1 = Theoretical constant.

$$1 + \frac{3000}{3000(0.05)^2} = 352.94 = 353.$$

Number of responses returned

Category of Respondents	LBIRS	Tax Consultants	Total
Tax Managers	70	58	128
Assistant Tax Managers	60	47	107
Tax Inspectors	46	0	46
Internal Auditors	36	0	36
Accountants	36	0	36
Total	248	105	353

Source: Author’s Computation (2023)

A total of 370 questionnaires were distributed to the staff of the Lagos state internal revenue and Tax consultants Head office. A total of 353 responses were received and analysed in the table below. The number of unreturned responses is 7 questionnaires which is 4.59%, while the returned is 95.41%. The response is impressive and considered suitable for this study.

ANALYSIS AND INTERPRETATION OF DATA

Data Treatment Results

The study employed Normality, linearity, homoscedasticity, and multi collinearity tests for data treatment so as to ensure that all of the basic assumptions governing regression were met before multiple regression method of analysis.

Normality Test

For the normality test of latent variables, Hair et al. (2014) emphasized using skewness and kurtosis values to determine the normality of data distributions. Similarly, Kline (2011) suggested the use of these measures to evaluate the shape of data distributions. Furthermore, Tabachnick and Fidell (2001) asserted that skewness and kurtosis statistics within the range of -4 to +4 are generally considered acceptable for determining normality. This supports the notion that these measures provide a robust assessment of the departure from normality. Below in Table 1 is the summary of the normality test using kurtosis and skewness tests. Based on Tabachnick and Fidell’s (2001) suggestion, the skewness and kurtosis values for the variables were found to be between -4 and +4, which satisfies the criteria for data to be considered normally distributed. The results mean that the data were generated by a normal distribution hence ascertaining.

Table 1: Normality Tests

Construct	Indicators	Skewness	Kurtosis
Tax Collection Techniques	x_1 = Public Enlightenment Support Programme	-1.377	0.642
	x_2 = Information Communication Technology	1.872	1.738
	x_3 = NIN Tax Linkage	1.206	0.917
	Y = Revenue Generation	0.578	1.317

Source: Author’s Computation (2023)

Linearity Test

Table 2: Linearity Test Results

Independent Variables	Test Results	P-value	Conclusion
x_1 = Public Enlightenment Support Programme	2.749	0.001	Linearity
x_2 = Information Communication Technology	7.221	0.000	Linearity
x_3 = NIN Tax Linkage	4.542	0.000	
Overall F value	94.176	0.001	Linearity

Source: Author’s Computation (2023)

Table 2 presents the test of the correlations between the variables. The findings in Table 2 showed that a significant positive linear relationship exists between independent variables at $p < 0.05$ significance level. Hence, for the study, the assumption of linearity was achieved; the linear regression is suitable and can be estimated in this study.

Multi collinearity Test

The analysis revealed that the VIF (Variance Inflation Factor) values were less than 5, indicating that there was no significant issue of multicollinearity among the predictor variables in the model. It is important to note that the literature generally considers a VIF value exceeding 5 as a cause for concern, but a threshold of 10 is commonly accepted as the maximum limit (Menard, 2009; Lind et al., 2012). A summary of these findings can be found in Table 3.

Table 3: Multicollinearity test

Predictor variables	Tolerance	VIF
x_1 = Public Enlightenment Support Programme	0.412	1.916
x_2 = Information Communication Technology	0.570	1.124
x_3 = NIN Tax Linkage	0.621	1.943

Source: Author’s Computation (2023)

Table 3 reveals that the VIF for the variables ranges from 1.916 to 1.943, indicating the absence of multicollinearity between the variables. The tolerance values were above 0.1 and ranged between 0.570 and

0.621, confirming the absence of multicollinearity.

Table 4: Summary of multiple regression of combine effect of Public Enlightenment Support Programme, Information Communication Technology (ICT) and NIN Tax Linkage on Revenue Generation

N	Model	B	T	Sig.	ANOVA (Sig.)	R	Adjusted R ²	F (3, 266)
270	(Constant)	1.137	1.081	.281	0.000	0.620	0.749	182.874
	Public Enlightenment Support Programme	1.672	5.976	.001				
	ICT	.722	4.204	.018				
	NIN Tax Linkage	1.514	8.105	.000				
a. Dependent Variable: Revenue Generation								

Source: Researcher’s Findings 2023

Table 4, depicted that the result of the multiple regression analysis of the combine influence of tax collection techniques indicators such as Public Enlightenment Support Programme, Information Communication Technology and NIN Tax Linkage on revenue generation of Lagos State board of internal revenue services. From table 4, Public Enlightenment Support Programme ($\beta = 1.672$, $t\text{-stat} = 5.976$, $p < 0.05$), ICT means of tax collection ($\beta = 0.722$, $t = 4.204$, $p < 0.05$) and NIN tax linkage ($\beta = 1.514$, $t\text{-stat} = 8.105$, $p < 0.05$) have positive and significant combine influence on revenue generation. The results revealed that both all indicator such as Public Enlightenment Support Programme, Information Communication Technology and NIN Tax Linkage use in this study to measure tax collection techniques have combine significant influence on revenue generation of Lagos State board of internal revenue services. This finding indicated that sound and effective use of these tax collection techniques will enhance and play crucial roles in achieving increase in revenue generation of Lagos State board of internal revenue services.

The correlation effect value was 0.620 supported the findings and it indicated that a strong and positive correlation effect exists between tax collection techniques (Public Enlightenment Support Programme, Information Communication Technology and NIN Tax Linkage) suggested in the study and revenue generation of Lagos State board of internal revenue services. The coefficient of multiple regression determination ($Adj.R^2 = 0.749$) indicated that about 74.9% of the changes that occurs in the revenue generation of Lagos State board of internal revenue services during the study period is explained by change in Public Enlightenment Support Programme, Information Communication Technology and NIN Tax Linkage while the remaining 25.1% changes is accounted for by other variables not include in the study prescriptive model.

DISCUSSION OF FINDINGS

In table 2, the normality test was conducted and the results indicated that the skewness and kurtosis values for the variables were found to be between -4 and +4. This means that the data were generated by normal distribution.

Table 3 showed the results of linearity test conducted. The results showed that significant positive linear relationship exist between the independent variable at $p < 0.05$ significant level. For this study, the assumption of linearity was achieved. Linear regression is suitable for this study.

The result from the analysis of table 4 on multicollinearity test indicted that the VIF (Variance Inflation Factor) values were less than 5. There was no significant issues on multicollinearity within the predictor

variables as used in the study. The VIF for the variables ranges from 1.916 to 1.943 where the tolerance values were above 0.1 and ranges between 0.570 and 0.621. This further confirmed the absence of the issue of multicollinearity in the study.

The table 5 revealed the results of Multiple Regression Analysis conducted. The results revealed that all the indicators such as Public Enlightenment Support Programme, Information Communication Technology and NIN linkage tax techniques used in this study to measure tax collection techniques have combined significant influence on revenue generation.

The results of the prescriptive model showed that when Public Enlightenment Support Programme, Information Communication Technology and NIN Tax Linkage improved by one-unit, revenue generation by Lagos State board of internal revenue services will increase by 1.672, 0.722 and 1.514 units. This result infers that Public Enlightenment Support Programme, Information Communication Technology and NIN Tax Linkage strongly influence revenue generation of Lagos State board of internal revenue services since the t-values is > 1.96 , hence the value is significant. Furthermore, the results of F-statistics (3, 266) = 1082.874, $p = 0.000$ ($p < 0.05$) indicated that the overall model is statistically predicting how Public Enlightenment Support Programme, Information Communication Technology and NIN Tax Linkage strongly predicted and influence revenue generation. Therefore, the null hypotheses one, two and three ($H_{01} - H_{03}$) which states that Public Enlightenment Support Programme, Information Communication Technology and NIN Tax Linkage do not significantly influence revenue generation of Lagos State board of internal revenue services was rejected.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The study concluded that the use of public Enlightenment support programme, Information Communication Technology and NIN linkage on revenue generation of Lagos state board of Internal revenues services have positive and significant combined influence on revenue generation. The study indicated further, that all the three variables used to measure tax collection techniques have combined significance influence of revenue generation of Lagos State. This showed that there is need for an effective and efficient use of these tax collection techniques. This is because they will play significant and crucial roles in recording increase in revenue generation of Lagos state board of internal revenue services. The results from this study is supported with the theory of policeman used in this study. Once the policemen are in places, to check mate crimes, it is difficult for criminals to operate without being caught. This implied that once tax collection techniques are in place, leakages in state government revenues would be eliminated to great extent which would eventually increase the tax revenue collections in the state. The second theory is on taxpayers moral ethics attributes. The results also supported this theory. It is applied when tax authorities used public enlightenment support programme to motivate taxpayers to pay their taxes. They willingly pays their taxes and increase compliance level and the number of people in the tax net. This would increase the revenue profile of the Lagos State.

Recommendations

In line with the findings and conclusions, the following recommendations were made:

There is urgent need for Lagos State board of internal revenue services to improve their tax collection techniques through public enlightenment support programme in a more practical life touching way. This would appeal and speak to the taxpayer's conscience and stimulate compliance level.

The board should invest more on human resources training on acquisition of advanced computer skills to

handle the work by reaching out to the taxpayers. They can help certain businesses to computerize their operations and file their taxes. Through this means, they are able to gather more intelligence on the activities of the taxpayers and gain more tax information of the taxpayers that would help them for monitoring and follow up activities.

They should implement NIN tax linkage for more tax intelligence information gathering from taxpayers. This techniques caps it all. It prevent tax evaders from their evil activities which dips hole on the revenue collection. At the end of the year, the tax authorities would conduct their own analysis on the financial transactions of the taxpayer and issue additional assessment he/she would be call back given timeframe within which to pay the additional taxes, failure their accounts would be freeze pending when they have made the payment.

The combination of these three tax collection techniques would boast the revenue generation of the State and help them to control fraud and stop illegal tax collection of the state revenue today being practiced.

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