Leveraging E-Taxation for Enhanced Revenue Generation in Nigeria

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ABSTRACT

Electronic tax is a modern approach to taxation that involves the use of digital platforms, online services, and electronic documentation to streamline tax-related processes for both taxpayers and tax authorities, to enhance self-assessment. This study examined effect of e-taxation on revenue generation in Nigeria. The general research framework adopted was the ex-post facto research design. Data were sourced from the quarterly reports of the Federal Inland Revenue Service covering 40 quarters, spanning from second quarter of 2010 to first quarter of 2021 for pre- and post-electronic taxation. This study employed t-test technique as the procedure of data analysis and descriptive statistic for comparison of means with the aid of SPSS version 23 as a tool for data analysis. The study found a higher positive mean difference in pre and post e-tax collection, implying that total tax revenue collection statistically increased after introduction of electronic taxation platform in Nigeria. It was therefore concluded that e-taxation payment system has significant effect on Revenue Generation in Nigeria. It was therefore recommended among others that Federal Inland Revenue Service should create e-tax payment mobile application that can be installed on android phones to further simplify the self-assessment system.

Key Words: E-Taxation, Company Income Tax, Value Added Tax, Capital Gain Tax, Revenue Generation

INTRODUCTION

Revenue generation is a critical component of every economy that involves the processes and mechanisms by which the government collects taxes from individuals, businesses, and other entities within the country. This revenue is essential for funding public services, infrastructure development, and other government activities (Udezo & Onuora, 2021). Nigerian government has been employing various methods and strategies to collect funds needed for the functioning and development of the country. This concept is critical for ensuring that the government has the financial resources to meet its obligations, such as providing public goods and services, maintaining infrastructure, and fostering economic growth.

In Nigeria, tax assessment and collection often experience compliance difficulties, manifested in corruption, tax avoidance and tax evasion, minimizing the level of taxable income, cutting short the expectations of government (Tivde & Alhassan, 2023). Despite the various reforms aimed at improving tax revenue generation, Nigeria has continued to experience unmitigated delinquency through tax evasion and administration bottlenecks (Udezo & Onuora, 2021).

With the volatility of oil prices and the prevalence of tax avoidance and evasion activities which reduced the amount of tax revenue collection, Nigeria is intensifying efforts to boost revenue collection. These include strengthening tax compliance, expanding the tax base, and implementing targeted tax incentives to encourage investment in key sectors of the economy, such as agriculture, manufacturing, and services.

An efficient national revenue collection system is the hub of every public administration system and the cornerstone of sound fiscal management, prompting researchers to argued that there is a need to look into the structural and operational frameworks governing the national revenue authority (Olaoye & Atilola, 2018). Researchers argued that there is a need to look into the structural and operational frameworks governing the national revenue authority, increase treasury control system of all revenue sources, increase legislative overview and credibility.

As a rescue operation of enhancing voluntary compliance, the Federal Inland Revenue Service (FIRS) introduced e-Taxation system as a transformative leap forward in Nigeria's tax administration landscape. This has changed the conventional tax collection system to a more efficient and effective system, devoid of ‘Cash and Carry’ syndrome. This initiative aims to harness the power of technology to enhance revenue generation. By leveraging e-taxation, Nigeria seeks to modernize its tax ecosystem using technology to enhance tax compliance, and streamline tax processes across the country. This initiative is poised to unlock new avenues for revenue generation, foster economic growth, and propel Nigeria towards fiscal sustainability in the digital age (Tivde, 2024).

Electronic tax is an advent of technology into the tax system that enables proper handling of the tax administration and its activities. Activities such as registration, assessment, filing of returns and making claims can be made using the computerized tax administration system (Flossy et al., 2017).

E-taxation is the process of collection and administration of tax procedure through an electronic medium (Olaoye & Atilola, 2018). E-Taxation is the process of utilizing electronic communication and information technologies for tax administration and management, which deals with tax filing, collection, and payment. It is a modern approach to taxation that involves the use of digital platforms, online services, and electronic documentation to streamline tax-related processes for both taxpayers and tax authorities.
According to Che-Azmi and Kamarulzaman (2014) E-tax payment system is one of the ways through which governments globally make use of information and communication technologies to enhance the provision of public services and the circulation of public administration information to the society.

The need to make tax compliance easy and convenient for taxpayers makes automation of tax administration imperative worldwide. The FIRS as part of its reform programme launched the Integrated Tax Administration System (ITAS) to make her operations friendlier, convenient and conform to global best practices.

With the introduction of E-Taxation payment system effective March, 2015 (PwC, 2015), it is expected that there will be an obvious increment in tax revenues, which will in turn bring about an increase in federally collected revenues as a whole as noticed in various countries of the world such as Germany, America, Malaysia and many others after introducing e-tax payment system. The E-tax system as practiced by other countries has helped to reduce time of compliance by taxpayers in payment of taxes as well as provided reliable and accurate tax statistics (Mohammed et al. 2023).

However, since the introduction of E-Tax payment system in 2015 a handful of empirical evidence has shown the extent to which the new technology has achieved this purpose on company income tax, hence necessitating this research.

Objective of the Study

The objective of this study was to:

examine the effect of e-Tax Payment System on Revenue Generation in Nigeria

Hypothesis

Ho1: E-Tax Payment System has no significant effect on Revenue Generation in Nigeria

LITERATURE REVIEW

Concept of Revenue Generation

Owenvbiugie and Owenvbiugie (2020) viewed revenue generation as the process of generating cash or financial resources for a government, organization, or other body through a variety of techniques. These include the sale of products or services, financial investments, taxation, grants, and other revenue streams. Since businesses and governments mostly rely on income to pay for expenses, invest in expansion, meet financial obligations, and maintain operational viability, it is a fundamental component of financial management and the sustainability of these entities (Akinadewo et al., 2019). For governments and organizations to be fiscally sustainable, effective revenue generation is critical (Theobald, 2018). It provides a way to guarantee sufficient revenue to pay for ongoing costs, support upcoming expansion projects, and pay off debt. Additionally, revenue generating is essential to strategic planning because it requires the forecasting and management of income to attain predefined goals and objectives (Salawu, 2023).

Maximizing revenue generation frequently entails optimizing revenue collection processes, enhancing sales and marketing strategies, and ensuring adherence to tax and financial regulations (Umaru et al., 2019). Revenue generation, essentially, represents the process of procuring income or funds from diverse sources to maintain and foster the operations and expansion of organizations, entities, or governments. It constitutes a critical aspect of financial management and is indispensable for achieving financial stability and fulfilling financial objectives (Aminu & Eluwa, 2023). In the realm of tax administration, revenue generation takes on a specific role. It pertains specifically to the procedures involved in gathering taxes and obligatory payments from individuals, businesses, and entities within a particular jurisdiction. This revenue is subsequently allocated to finance governmental operations and public services. Tax authorities and agencies responsible for enforcing tax laws are primarily concerned with this objective (Afuberoh & Okoye, 2014; Akinadewo et al., 2023).

Concept of E-Taxation

E-Taxation refers to the process of utilizing electronic communication and information technologies for the administration, collection, filing, and payment of taxes. It involves the use of digital platforms, online services, and electronic documents to streamline tax-related processes for both taxpayers and tax authorities.

According to Eke and Alohan (2023) e-taxation is the use of electronic media to assess, administer and collect taxes by agents of government.

The need to make tax compliance easy and convenient for taxpayers makes automation of tax administration imperative worldwide. The FIRS as part of its reform programme launched e-taxation platforms (Integrated Tax Administration System (ITAS) and E-Tax Payment System) to make her operations friendlier, convenient and conform to global best practices.

Integrated Tax Administration System

To further strengthen and automate tax administration in Nigeria, FIRS embarked on an Integrated Tax Administration System (ITAS) project in 2013 aimed at enhancing tax administration and simplifying tax compliance process by leveraging on technology. The implementation of ITAS was to ensure assigning of one unique TIN (The Nation, 2014). In this way ITAS will result in re-engineering and automating tax administration processes by FIRS including registration, assessment, payment, debt management, audit and investigation, case management and returns filing. Similarly, implementation of ITAS will assist in achieving the goals of improving revenue collection, transparency in tax administration, enhance voluntary compliance and improve the overall efficiency of tax administration. With ITAS, taxpayers will be able to file their tax returns electronically, pay their taxes online, get instant credit for withholding taxes deducted on their income, generate tax clearance certificates, automatic imposition of late filing penalties and interests, and communicate with the FIRS. Thus, ITAS will assist in delivering a seamless integrated solution which incorporates international good practices for revenue administration in Nigeria (PriceWaterCoopers, 2015).

The ITAS project team has trained about 5,000 staff service wide on the usage of the operational modules deployed so far. As at November, 2020, over 721,000 assessments have been raised on the system cutting across the different types of tax with over 66,000 being e-filed. ITAS has improved Nigeria’s ranking in ease of doing business through e-filing up to 39 places moving from 146 in 2016 to 131 in 2019. It has also set up online support team which has resolved over 5,700 issues received from users across the service (Mohammed et al., 2023).

E-Tax Payment System

Electronic tax system is an online system or channel where taxpayers are able to have access or permit to the platform through the use of internet, in order to have access to all the services provided by the tax authority such as the registration for a tax identification number, electronic tax filing of tax returns (Wasao, 2014)

E-tax payment system was introduced in 1986 in the U.S.A. In Australia electronic tax payment was introduced in 1987. In 1993, Canada started the usage of electronic tax payment other developed countries of the world such as Malaysia and Netherlands introduced electronic payment of tax to their taxpayers in 2009. In Africa, Uganda introduced electronic tax payment system in 2009, while Egypt started in March 2013, so as to maintain a close proximity with the international trades towards automated payments systems, for e-government (Olaoye & Atilola, 2018).

According to Okunowo (2015), e-tax payment system was introduced in Nigeria in the year 2015 by the Federal Inland Revenue Service (FIRS) in conjunction with Nigeria Inter-Bank Settlement System (NIBSS). Electronic tax payment was introduced so as to increase revenue generation and for easy accessibility as tax payers are able to pay taxes from different locations and at various times. FIRS has an Information Communication Technology (ICT) department that provides support and customer care services to taxpayers and also with the main aim of increasing revenue generation and enabling voluntary acceptance of the system by taxpayers.

Empirical Review

Akinadewo et al. (2023) embarks on a comprehensive exploration of the nexus between contemporary tax administration systems and revenue generation capacity of states in Nigeria. This study adopted a descriptive statistics approach. The population of the study comprised 438 staff of the Kano and Ekiti States Internal Revenue Service. The sample size was 330 and determined by simple random sampling techniques. The data collected were analysed using both descriptive and inferential statistics. The results found that quality personnel had a positive and significant effect on revenue generation in Nigeria. Similarly, enforcement of tax laws had a positive and significant effect on revenue generation in Nigeria. In contrast, information and communication technology (ICT) had an inverse and insignificant effect on revenue generation in Nigeria. Overall, tax administration demonstrated a positive and significant effect on revenue generation in Nigeria.

Uguagu et al. (2023) examined the issue of e-taxation and improved tax compliance in Nigeria. The study adopted ex-post facto research design. Secondary data were gathered through the publications of the Federal Inland Revenue Services (FIRS), National Bureau of Statistics (NBS) and Enugu State Internal Revenue Service (ESIRS). The study revealed that e-taxation has significant positive effect on tax evasion in Nigeria. The analysis of the data also indicated higher mean value for tax revenue after the adoption of e-taxation when compared with the mean value before the adoption of the e-taxation system, indicating that e-taxation has significantly helped in stemming the tide of tax avoidance to a large extent in Nigeria.

Sani et al. (2023) evaluated the impact of tax digitalization processes by Federal Inland Revenue Service (FIRS) and their impacts on tax collection from 2002 to 2021. Secondary data were collected from the literature and publications of the FIRS while public policy analytical framework underpins the study. Results from the study revealed that there are consistencies in efforts by the FIRS to digitalize tax administration in Nigeria even though implemented in short time intervals. Similarly, on the overall, there are increasing but fluctuating trends of tax revenue collection by FIRS 2002-2021 implying the positive impacts of the current digitalization efforts.

Babatunde and Akinsanmi (2021) examined the impact of E-tax on revenue generation in Nigeria. An ex-post facto research design was used for the purpose of this study. The method of data analysis adopted included the use of linear regression and analysis of variance (ANOVA) in order to determine the relationship between the independent and dependent variables. The study revealed that electronic tax had positive and significant effect on the revenue structure in Nigeria. The study concluded that Electronic tax had significantly contributed to revenue generation.

Otekunrin et al. (2021) examined how electronic tax system reduces tax evasion in Nigeria. The conclusive research design was employed, and the general linear model and linear regression were used to analyze the data collected. Secondary data used were extracted from the tax revenue collection report on the FIRS platform for 2000–2019 (20 years). Primary data were derived from questionnaire administered to population of 60 officials and employees of the FIRS and taxpayers at a small and medium-scale enterprise registered in Abuja, Nigeria. The study concluded that, an effective electronic tax system will significantly reduce tax evasion. This among many has informed the decision to examined effectiveness of e-tax system in the current study.

Etale et al. (2021) delved into the connection between e-tax administration and government income in Nigeria. The research design for this study was ex-post facto and the test of hypotheses was done at a significance level of 5 percent. Proxies for electronic tax administration included e-tax clearance certificates, electronic filing of tax returns, and electronic tax identification, while firm income tax served as a proxy for government revenue. Secondary data were sourced from reports on taxes from the Internal Revenue Service, the Central Bureau of Statistics, and the Quarterly Economic Reports, spanning the period from 2014 to 2020. The acquired data underwent analysis using multiple regressions based on the Ordinary Least Square Method. The findings revealed that the e-tax identification system, e-tax clearance certificates, and electronic filing of tax returns all had a substantial positive impact on the amount of corporate income tax revenue generated in Nigeria.

Umaru et al. (2019) investigated the influence of information technology on tax administration within Adamawa State Board of Internal Revenue, Nigeria. The study employed a survey research design, involving data collection from a sample of respondents. The study's population encompassed both senior and junior staff of the Adamawa State Board of Internal Revenue in Yola, totaling 483 staff. The study used Taro Yemani's (1967) approach to determine the sample size, which yielded a sample of 210 respondents. The hypotheses were tested using regression analysis, with the findings indicating that information technology significantly affected tax administration in Adamawa State Board of Internal Revenue.

Alaoye and Atilola (2018) investigated how Nigeria's income generation was impacted by electronic tax payments. The Federal Inland Revenue Service tax report, the Central Bank of Nigeria statistical bulletin, and quarterly economic reports were the sources of secondary data. From the first quarter of 2012 to the second quarter of 2018, a total of six (6) years and three (2) quarters were studied. Thirteen (13) quarters were covered by the pre-e-taxation period, which ran from the first quarter of 2012 to the first quarter of 2015, and thirteen (13) quarters were covered by the post-e-taxation period, which ran from the second quarter of 2015 to the second quarter of 2018. Trend analysis, paired sampled t-test, and descriptive statistics of mean and standard deviation were used in the analysis. The results showed that E-tax payment has not aided in the creation of corporation income tax, value-added tax, or capital gain tax in Nigeria. The results may arise from mixing several tax-related factors, which is why the current study focused on corporate income tax.

Theoretical Review

Theory of Innovation Translation

The Theory of Innovation Translation, also known as Actor-Network Theory (ANT), was primarily developed by Michel Callon, Bruno Latour, and John Law during the late 1980s and was later modified by Arthur Tatnall in 1990. While ANT is not a single theory but rather a set of concepts and methods, it provides a framework for understanding how innovations are shaped and adopted through complex interactions among various actors and networks. Understanding the dynamics of actor-networks and the translation processes helps in addressing challenges, enhancing user adoption, and ensuring the long-term success of e-taxation initiatives (Olaoye & Atilola, 2018).

In the context of e-taxation, Theory of Innovation Translation can be used to analyze how digital tax systems are developed, implemented, and adopted by examining the interactions among various actors (e.g., tax authorities, software developers, taxpayers, and regulatory bodies) and technological artifacts (e.g., e-filing systems, databases, security protocols).

The Theory of Innovation Translation guides the successful implementation of e-taxation by aligning technological innovations with the needs and constraints of tax administration and compliance. It emphasizes adaptation, integration, and stakeholder engagement to maximize the benefits of digital transformation in taxation processes.

METHODOLOGY

Research Design

Ex-post facto research design was the general research framework used in this study to address the research problem. Secondary data were gathered over a ten-year period from the quarterly reports of the Federal Inland Revenue Service in Nigeria, providing 40 quarterly revenue report observations on the dependent variables. The pre-e-taxation period covered five years, representing 20 quarters, beginning from second quarter of 2010 to first quarter of 2015, and 20 quarters, beginning from the first quarter of 2017 to fourth quarter of 2021, representing post-e-taxation period in Nigeria. The study considered the period covering second quarter of 2015 to last quarter of 2016 as a trial period. Secondary data were sourced through quarterly reports of the Federal Inland Revenue Service for Company Income Tax, Value Added Tax and Capital Gain Tax.

Technique for Data Analysis and Model Specification

This study employed one-sample t-test technique as the procedure of data analysis and descriptive statistics for comparison of means with the aid of SPSS version 23 as a tool for data analysis.

RESULTS AND DISCUSSION

This section deals with data presentation, interpretation and discussion of the regression results and test of hypotheses of the study.

Table 1: Tax Revenue Generation for Pre and Post Electronic Taxation

Pre-Electronic Taxation Period				**Post-Electronic Taxation Period**			
Year/Quarters	CIT	VAT	CGT	Year/Quarters	CIT	VAT	CGT
2011 – Q1	112.3609	36.1434	1.2819	2017 – Q1	152.4191	221.3805	0.1106
2011 – Q2	149.8658	38.9365	5.0992	2017 – Q2	364.2424	246.3033	0.8258
2011 – Q3	240.8298	50.1268	2.8141	2017 – Q3	384.9345	250.5607	1.8449
2011 – Q4	654.4482	167.0925	9.3045	2017 – Q4	313.4608	254.1039	0.3990
2012 – Q1	121.3382	40.1435	0.5878	2018 – Q1	199.1143	49.9978	0.3142
2012 – Q2	289.0805	40.0219	2.7694	2018 – Q2	421.8009	56.3872	6.1663
2012 – Q3	253.6656	40.0890	4.1602	2018 – Q3	348.0970	86.0409	5.8435
2012 – Q4	156.4812	44.3811	1.3992	2018 – Q4	371.3172	56.5959	0.2707
2013 – Q1	154.2939	37.5582	0.1667	2019 – Q1	229.8280	57.0089	0.0964

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2013 – Q2	400.6694	40.0664	16.7834	2019 – Q2	506.9517	65.4764	0.9752
2013 – Q3	240.6726	46.6230	0.1395	2019 – Q3	513.3815	61.3733	1.2986
2013 – Q4	167.8149	48.7718	2.5663	2019 – Q4	354.5373	60.6586	3.6068
2014 – Q1	174.1639	41.2844	0.7838	2020 – Q1	278.6499	72.5904	0.6433
2014 – Q2	556.2703	50.3622	0.2904	2020 – Q2	324.3219	81.6223	0.6174
2014 – Q3	266.2126	48.7684	1.5191	2020 – Q3	390.6746	94.7012	1.7837
2014 – Q4	176.8439	45.6645	0.0565	2020 – Q4	281.7342	98.8109	0.4742
2015 – Q1	164.2464	44.5089	0.2502	2021 – Q1	392.65	99.88	0.75
2015 – Q2	538.2939	35.6286	12.0074	2021 – Q2	456.99	117.13	15.55
2015 – Q3	301.1177	42.7305	4.2449	2021 – Q3	472.52	123.76	0.00
2015 – Q4	265.3192	47.0531	0.2995	2021 – Q4	425.83	126.90	1.20
Total	5383.989	985.9547	66.524		7183.455	2281.282	42.7706
*6434.468				**9507.508			

Source: Author's compilation, 2024

The table above showed the total tax revenue collection for pre and post electronic taxation period. Company income tax, value added tax and capital gain tax revenue collection during the pre-electronic tax system amounted to N269.1994, N985.9547 and N66.524 respectively, while those collected after the e-tax system were N7183.455, N2281.282 and N42.7706 for Company Income Tax, Value Added Tax and Capital Gain Tax respectively. The total tax revenue generated during the pre-electronic tax system amounted to N6434.468 billion while the post-electronic tax period amounted to N9507.508 billion. Therefore, post electronic tax revenue collected exceeded pre-electronic tax period collections by N3073.04 billion thereby showing a positive effect of electronic taxation system of tax administration in enhancing tax revenue collections. The result signifies that total tax revenue collection increased after introduction of electronic taxation platform in Nigeria.

Table 2: Results of t-test statistics

	T	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
CIT	16.486	19	.000	359.17276	313.5722	404.7734
VAT	7.258	19	.000	114.06411	81.1697	146.9585
CGT	2.643	19	.016	2.13853	.4450	3.8321

Source: SPSS Output 2024

The table two above shows the p-value for CIT, VAT and CGT of .000, .000 and .016, which is less than the critical value of 0.05, implying that the difference in mean at the degree of freedom of 19 is statistically significant at 95% confidence level. Therefore, the null hypotheses is rejected, and conclude that E-Tax Payment System has significant effect on Revenue Generation in Nigeria.

DISCUSSION OF FINDINGS

The results of the study revealed that e-tax payment system has significant effect on revenue generation in Nigeria, implying that, introduction of electronic taxation system is a relevant predictor of the country's revenue generation. This is in agreement with the study of Babatunde and Akinsanmi (2021) who examined the impact of e-tax on revenue generation in Nigeria, and found e-taxation to have a positive and significant effect on the revenue structure in Nigeria. The findings are also in tandem with the findings of Uguagu et al. (2023), Etale et al. (2021), Umaru et al. (2019) and Alaoye and Atilola (2018), who examined the effect of e-taxation on revenue generation in Nigeria using different periods and sources of data.

The findings of this study do not align with the findings of Akinadewo et al. (2023) who embarked on a comprehensive exploration of the nexus between contemporary tax administration systems and revenue generation capacity of states in Nigeria. This is attributed to the focus of the study on Kano and Ekiti States Internal Revenue Service, distinct from the current study, with a focus on federally collected revenue sources.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The electronic taxation is a modern approach to taxation that involves the use of digital platforms, online services, and electronic documentation to streamline tax-related processes for both taxpayers and tax authorities. Through an analysis of leveraging on e-taxation to boost self assessment, and consequently increase revenue generation, this study provided valuable insights into the relationship between digital taxation and revenue generation. The study concluded that e-taxation system commands high tax compliance than the manual system being practiced over time. The digital system of taxation improves tax compliance through better tracking and reporting capabilities. It becomes easier for governments to monitor taxpayers' transactions and income, thereby reducing tax evasion.

Implications

The study on leveraging electronic taxation for enhance revenue generation in Nigeria was conducted. E-taxation has significant implications for both governments and taxpayers. To the government, e-taxation streamlines tax administration processes, reducing paperwork, manual processing, and administrative bottlenecks. It lessens the administrative burden on tax authorities, allowing them to focus on enforcement and strategic initiatives rather than routine tasks. This efficiency can lead to cost savings and faster processing times. By reducing opportunities for tax evasion and improving compliance, e-taxation has potentials to increase overall tax revenue generation for governments. Furthermore, governments can leverage the data collected through e-taxation systems for better policy-making and resource allocation decisions.

To the taxpayers, e-taxation allows taxpayers to file their taxes online from anywhere with internet access, reducing the need for physical visits to tax offices. Digital filing reduces errors often associated with manual tax returns, ensuring that taxpayers' filings are more accurate and less likely to be audited.

Overall, while e-taxation offers numerous benefits in terms of efficiency and compliance for governments and convenience for taxpayers, its implementation also requires addressing technological, legal, and social challenges to ensure widespread adoption and effectiveness.

Recommendations

The study therefore recommended that, Federal Inland Revenue Service should create e-tax payment mobile application that can be installed on android phones to further simplify the self-assessment system. The study also recommended that, FIRS should embark on aggressive taxpayer education on the use of e-taxation platforms. This will go a long way in boosting revenue generation potentials of Nigeria, both at the federal and state levels.

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