Tax Administration and Revenue Generation in Plateau State

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ABSTRACT

The study examines the relationship between tax administration and revenue generation in Plateau State. The study employed a field survey that is cross-sectional. The population of the study consist of 400 staff of the Plateau State Revenue Board and a sample size of 196 using Krejcie and Morgan (1970) sample size determination formula as well as purposive sampling technique which was adopted. The study employed the used of structured questionnaire as method of data collection and the hypotheses were tested using multiple linear regression as method of data analysis based on a total number of 189 questionnaires returned. Findings show that there is a positive and significant relationship between tax education, tax collection, tax effectiveness and revenue generation in Plateau State. The study recommended that the tax collection process should be improved through the use of technology and increased accountability thereby raising revenue for the State.

Keywords: tax Administration, tax education, tax collection, tax effectiveness, and revenue generation.

INTRODUCTION

The importance of revenue generation to the economy of any state cannot be overemphasized. Taxation, as a means of revenue generation, is one of the most efficient and effective ways of achieving this goal. Taxation is a major source of revenue for governments, and it enables them to provide essential services to citizens such as education, healthcare, security, and infrastructure. The tax system in Nigeria is statutory, following the parliamentary processes. The system consists of the tax laws, tax administrators, and the recipients (the people). The system is a design of the people, driven by the people, for the benefit of the people. The administration of the laws of taxation in Nigeria is the responsibility of the federal, state and local governments, empowered by Federal laws with their power and objectives clearly defined (Federal Ministry of Finance (FMF), 2012). The federal, state and local governments have tax authorities in charge of tax revenue generation. These are the Federal Board of Inland Revenue (FBIR) which functions with the Federal Inland Revenue Service (FIRS) for the national government, State Boards of Internal Revenue (SBIR) for the state governments while the Local Government Revenue Committee (LGRC) for the local governments (Institute of Chartered Accountants of Nigeria (ICAN), 2009).

The tax administration system is the mechanism that a government employs to collect taxes from the citizens of the state effectively. The efficiency and effectiveness of the tax administration system have significant implications for revenue generation, as well as for the overall economic development of the state. Effective tax administration involves the use of appropriate policies and strategies that ensure that taxes are collected efficiently, with minimum cost, and with minimal impact on taxpayers. Tax Administration is the practice of assessing and collecting taxes from individuals and companies by relevant tax authorities; in such a manner that accurate amount assessed is collected efficiently and effectively with minimum tax avoidance or tax evasion (Soyode and Kajola, 2006). Studies on tax administration in Nigeria consistently revealed that tax administration is not at its best (Gurama & Mansor, 2015; Biereenu-Nnabugwu & Abah, 2015; Omesi, Teerah & Nzor, 2014; Abiola & Asiweh, 2012; Angahar & Alfred, 2012). The challenge ranging from lack of staff and other facilities like internet (Gurama & Mansor, 2015; Biereenu-Nnabugwu & Abah, 2015) to the implication of double taxation

emanating from the approved taxes and levies collected by each tier of government (Omesi, Teerah & Nzor, 2014).

In Nigeria, the contribution of tax revenue has not been encouraging, thus expectations of government are being cut short. Corruption, evasion, avoidance and tax haven indicators are strongly associated with low revenue (Attila, Chambas, & Combes, 2008) and indeed, corruption functions like a tax itself. According to Adegbie and Fakile (2011), the more citizens lack knowledge or education about taxation in the country, the greater the desire and opportunities for tax evasion, avoidance and non-compliance with relevant tax laws. Despite the various reforms aimed at improving tax revenue generation, Nigeria has continued to experience unmitigated delinquency through widespread tax evasion and avoidance. In line with this, Ordu and Anele (2015) maintained that "tax revenue mobilization as a source of financing developmental activities in less developed economies has been a difficult issue primarily because of various forms of resistance, such as evasion and corrupt practices attending to it. These activities are considered as sabotaging the economy and are readily presented as reasons for slow or none development of the country". There are also concerns that the challenges that confront the Ministry of Finance and revenue authorities with regard to revenue generation today are not much different from the challenges that faced these revenue authorities before the reforms

In Plateau State, Nigeria, revenue generation has been a major challenge for the government over the years. Despite the abundant natural resources, Plateau State has been struggling to generate adequate revenue to fund its developmental programs. The current economic downturn has made it imperative for the state to explore new ways of generating revenues and tax administration is a critical starting point. The State like any other state of Nigeria has the social responsibility to look after the welfare of its citizens as enshrined in the Constitution. Importantly, the government needs to address issues relating to social justice, poverty alleviation, housing, health, education and human rights. Government of Plateau State has the primary role of providing a truly egalitarian Plateau so that people will work in accordance government plan for the development of all communities regardless of race or ethnic origin (Chand & Naidu, 2010). In attempt to fulfill its responsibilities, the government has established Ministries, Departments and Agencies (MDAs) which assist in service delivery categorized majorly into administration service delivery, which includes general administration, defense, internal security, National Assembly. Secondly, economic service delivery, it includes provision of services in agriculture, construction, transport and commerce, and other economic services. Lastly, Social and community service delivery, it includes education, health, and other social and community services (Dang, 2013).

Several studies have been conducted on tax administration and revenue generation in Nigeria and other countries. According to Adeniyi and Fajoyomi (2016), the quality of tax administration can significantly impact revenue generation in any country. Similarly, Anyanwu and Oyefusi (2019) revealed that tax administration is one of the essential factors that influence revenue generation in Nigeria. Furthermore, Ogbatue and Adaora (2016) found that effective tax administration has the potential to improve revenue generation in developing countries, particularly in Africa. There are insufficiencies in empirical researches on tax administration and revenue generation, this affect how government can generate revenue for the provision of public service. These studies demonstrate the importance of tax administration in revenue generation. However, the specific impact of tax administration on revenue generation in Plateau State is yet to be investigated explicitly. Therefore, the study is conducted to examine the relationship between tax administration and revenue generation in Plateau State

Statement of the Problem

In Nigeria just like other nations of the world, the revenues generated by government in most cases are not always enough for the government to carryout it responsibilities. Therefore, effective and efficient tax administration must be put in place to ensure that tax revenue is on the increase. However, tax administration in Nigeria is bedevilled with series of problems. Plateau State is not exempted from these problems. Famous among the problems attributed to the ineffective and inefficient tax administration in Nigeria include: lack of adequate equipment for the tax administrators to carry out their job, lack of skilled staff in the area of tax collection, lack of good road network that would give the tax collectors access to the rural areas to expand the tax base, lack of training for the tax officials, lack of database to keep the records of the taxpayers and businesses in the country, lack of adequate enlightenment to the taxpayers, understaffing, lack of effective digital technology (electronic-

taxation), poor remuneration for the tax officials, the inability of the taxpayers to pay on time, ineffective mechanism of locating the tax evaders, and nonworking internal control mechanism.

Research Questions

The following research questions are raised based on the statement of the problem

i. To what extent does tax education relate with revenue generation in Plateau State?
ii. To what extent does tax collection relate with revenue generation in Plateau State?
iii. To what extent does tax effectiveness relate with revenue generation in Plateau State?

Objectives of the Study

The main objective of the study is to examine the relationship between tax administration and revenue generation in Plateau State. The specific objectives are as follow:

i. To determine the relationship between tax education and revenue generation in Plateau State.
ii. To examine the relationship between tax education and revenue generation in Plateau State.
iii. To assess the relationship between tax education and revenue generation in Plateau State.

Research Hypotheses

The following research hypotheses are formulated in a null form to guide the study:

H_{O1}: There is no significant relationship between tax education and revenue generation in Plateau State.

H_{O2}: There is no significant relationship between tax collection and revenue generation in Plateau State.

H_{O3}: There is no significant relationship between tax effectiveness and revenue generation in Plateau State.

LITERATURE REVIEW

Conceptual Review

Tax administration is the process of determining and gathering taxes from individuals and corporate organizations by the relevant tax agencies in manner that gives credence to fairness and objectivity with minimum tax elusion (Kiabel, 2011). Tax administration is the process of using tax collected from different sources wisely. The taxes are used in such a way that what is collected is efficiently and effectively used with minimum wastage (Kiabel, 2011). It also involves the productive use of taxes for meaningful development. Oseni and Ehimi (2019) stated that the essence of administration of tax is taxpayers to comply with relevant tax agencies for maximum compliance as part of their tax obligations to government. A good tax Administration deals with gathering, processing, and using gathered information in the most efficient and effective manner (Bird, 2015). The problems of tax administration in Nigeria are enormous. This is why Hassan (2014) stated that problems of tax administration in Nigeria include taxpayers' ineptitude, corruption, unqualified tax personnel, government laissez-faire attitude, lack of supervisory competence, inadequate information administration system, non-release of PAYE deductions, and tax elusion or escaping. Oseni and Ehimi (2019) stated that the tax administration problems arises majorly in the assessment of self-employed taxpayers such as contractors, businessmen, entrepreneurs, doctors and craftsmen who make up the informal sector. It presupposes that a well-articulated tax administration is germane to tax method built on a strong footing. This study is premised on tax administration discussed in three broad areas: Tax assessment, Tax revenue collection and Tax revenue accountability.

Tax education according to Tukur and Onyegbule (2011) is the foundation of understanding tax laws which ensure filing tax returns/payments promptly. Tax knowledge enhances tax compliance; it also assists tax authority in designing tax education programs and developing the understanding of taxpayers' behaviors (Palil & Mustapha, 2011; Okello 2014). Although, Sapiei & Kasipillai (2013) noted that taxpayers have knowledge of SAS as seminars and training are being facilitated by the tax authority to fulfill its responsibilities to the taxpayers.

Lai, Zalilawati, Amran and Choong (2013) stressed that studies on tax education among emerging economy are rare. This is because tax awareness in most developing countries may possibly be below average. However, Atawodi and Ojeka (2012) stressed that the lack of proper awareness affects tax compliance among SMEs in Zaria north central Nigeria. Even though in Nigeria, tax practitioners which include: accountants, tax agents and professionals to embrace the system based on their tax knowledge. The advantages of the system in the 13 country's that tax administration have also been interpreted (Cata, 2003; Okello 2014). The officials in charge of tax administration need to realize that the easier it is for them to comply effectively, the more competent taxpayers are. So, it is very important for tax officers to implement continuous programs in educating the taxpayers. Moreover, the lack of knowledge and expertise from corporate taxpayers has the possibility of influencing compliance behavior as noted by Sapiei and Kasipillai (2013). The tax knowledge gained by the taxpayers would be a determinant factor towards the behavior of the taxpayers. Akintoye and Tashie (2013) stressed on the tax education which is significantly associated with tax compliance behavior in Nigeria. Tax officials have to realize that the easier it is for them to comply effectively, the more educated taxpayers are. Hasseldinea, Hollandb and Rijt (2011) found that revenue authorities and taxpayers in the UK have a relationship to market tax knowledge under the three categories a knowledge seller, broker and a buyer for effective tax compliance. Therefore, in educating taxpayers, it is important for tax officials to plan ongoing programs.

Tax collection generally relates to a government agency's actions to collect outstanding financial obligations from the public. Revenue might come from a variety of sources: taxes, license fees, fines or use of state facilities (Onyegbule, 2016). Campbell (2019) stated that revenue collection frequently refers to a government agency billing the public or a member of the public for fines, taxes or any other fees. Taxpayers' perception of the use of tax revenue has been identified as one of the major factors that influence tax collection process. Accounting to Onoja and Ewarere (2015), an average Nigerian has no trust in government and is not encouraged to entrust his resources, hence, payment of taxes are ranked among the least obligation they owe to the government. This is because taxpayers perceive that tax revenue collected is used to cater for the needs of government functionaries and their close associates rather than the needs of taxpayers (Dauda & Saidu, 2014; Nwocha, 2017). Whenever tax revenue is not properly utilized for the benefit of the citizenry, it creates mistrust between tax authority and taxpayers (Adedoyin & Adekanmi, 2016; Nwocha, 2017).

Tax effectiveness according to Drucker a prolific and influential management thinker, efficiency is doing things rights: effectiveness is doing the right things. The success of any organization requires both the right strategy and operational effectiveness which is achieved when an organization performs similar activities better than its competitors organization, there are no trade- offs

THEORETICAL REVIEW

Ability to Pay Theory

This theory dictates that every taxpayer should be taxed based on his ability to pay. Under this theory people with higher income should pay more taxes than people with lower incomes. In this case taxes should be levied on the basis of taxable capacity of an individual. This approach considers tax liability in its true form of compulsory payment to the government without quid pro quo and does not assume any commercial or semi commercial relationship between the government and the individuals. An individual 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. This theory ensures justice or equity in taxation (Musgrave and Musgrave, 2004; Bhartia, 2010; Jhingan, 2012; Appah, 2014).

Benefit Received Theory

This theory dictates that the state should levy taxes on individuals according to the benefit they derived from government expenditure. The more benefits a person derived from the activities of the state, the more he should pay tax to the government. In other words this theory proceeds on the assumption that there is basically an exchange or contractual relationship between a tax payer and the state. Tax revenue is expected to be used by the government to provide common benefit to the citizen. It is not intended to provide a direct or specific benefit to any individual. One of the objectives of taxation is to redistribute income by taxing the rich more than the poor. It then means that if the benefit received theory is to be applied; the poor will end up paying more tax than the

rich because most of the government expenditures are intended to benefit the poor more than the rich. Secondly, taxation based on the benefit theory will not yield enough revenue to the government because many people who can afford to pay high taxes may end up paying less since they do not receive much benefit from government activities. This theory therefore kicks against the principle of justice.

Diffusion Theory

The diffusion theory of taxation states that under perfect competition, when a tax is levied, it automatically equitably diffused or absorb throughout the community. The advocates of this theory are saying that when a tax is imposed on a commodity by state, it passes on to consumers automatically. Every individual bears tax burden according to his ability to bear it. For instance, a specific tax is imposed on say, cloth. Manufacturer raises prices of commodity by the amount of tax. Consumers buy commodity according to their capacity and share the burden of tax.

EMPIRICAL REVIEW

Chime *et al*. (2024) evaluated the Local Government Revenue Generation and Utilization on Health Care in Enugu state: A survey of selected local government areas. The specific objectives were to: Evaluate the effect of local government revenue generation on the provision of health Centres in Enugu State and to evaluate the effect of local government revenue generation on the provision of emergency medical care in Enugu State. The actual population was Nine thousand, three hundred and thirteen staff (9313). The population of the study was drawn from the entire members of the local government staff and, executives of the town union leaders and selected individuals. The sample size of 537 was drawn using Freund and William's formula at 3 percent error margin. A survey design was adopted for the study. Instrument used for data collection was the questionnaire and interviews. A total of five hundred and thirty-seven (537) copies of questionnaire were distributed while four hundred and seventy-three (473) copies of questionnaire were returned. Z – test was used to test the hypotheses and determine the nature, and strength of the research variables. The findings indicated that Local government revenue generation had negative and positive significant effect on the provision of health centres in Enugu State Z (95, n = 473) = .252 < .361, p < 0.03. Local government revenue generation had positive significant effect on the provision of emergency medical care in Enugu State Z (95, n = 473) = .265 < .374, p < 0.03. The study concluded that Local government revenue generation had negative significance on the provision of health centres and had positive significant effect on the provision of emergency medical service in Enugu State. The study recommended that among others that the Local government should centre more on utilization of revenue generated on social services capital expenditure in Enugu to improve and elevate the quality of lives of its citizenry.

Adegbite *et al.* (2022) examined the impact of personal income tax on North Central states revenue generation in Nigeria. Data such as Pay As You Earned (PAYE), direct assessment were gotten from the National Bureau of Statistics, while Agricultural Credit Guarantee Scheme Fund Loan, and Population were sourced from CBN bulletin respectively. Panel Data Analysis, trend analysis and descriptive analysis were used to analyze the data sourced from Kwara, Kogi, Niger, Benue, Plateau, and Nasarawa States. With thorough assessment and analyses, it was concluded that personal income tax has positive significant impact on internally generated revenue in North central states in Nigeria. That is personal income tax contributed significantly to revenue generation of the selected states. Personal income tax is a pertinent tool in revenue generation of the North central states in Nigeria. Based on the findings of this study, it is recommended that in order to widen the states' tax revenue through personal income tax, priority should be given to automation of tax remittance to cover all aspect of personal income tax (PAYE and Direct Assessment) in the states in order to enable prompt remittance of personal income tax especially those states with lower IGR so as to boost their internally generated revenue ultimately.

Awotomilusi and Adebayo (2022) examined how tax enforcement and tax penalty affect tax revenue yield in southwest Nigeria. Tax enforcement and tax penalty are both part of the tax administrators' programs with a view to improve tax generation. Residents have a natural desire to decrease their tax liabilities by overstating their expenses. The attitude of taxpayers in Nigeria has not been encouraging overtime. The rate of tax compliance is abysmally low. The research took place in Ekiti, Ondo, Osun, Oyo, Ogun, and Lagos states in southwest Nigeria. The study employed the survey research method, with 302 audit and risk department employees from the State Board of Internal Revenue (SBIR) and the Federal Inland Revenue Service (FIRS) as the study's population. 172

sample size was scientifically obtained through Taro Yamane sampling approach. The researcher devised a closed-ended questionnaire called Tax Administration and Tax Yield (TATY) to collect relevant data for the study. According to the findings, tax enforcement and tax penalty has a significant correlational effect on tax yield in southwest Nigeria, tax administrator should continue to enforce tax laws on taxpayers, and appropriate penalty should be applied consistently on tax defaulters to boost tax generation in the region.

Udezo and Onuora (2021) investigated the effect of tax reforms on revenue performance in Nigeria using time series data from 1991 to 2018. In order to determine the effect of tax reforms on revenue performance in Nigeria, tax reforms were measured by reform in Petroleum Profit Tax (PPT), reform in Company Income Tax (CIT), reform in Value Added Tax (VAT) and reform in Personal Income Tax (PIT) while revenue performance on the other hand was represented by total federal collection revenue. Four hypotheses were formulated to guide the investigation and the statistical test of parameter estimates was conducted using descriptive statistics, Augmented Dickey Fuller (ADF) statistics, integration test and multiple regression model analysis operated with E-view 8. Ex-post factor research design was adopted and data for the study were obtained from the National Bureau of Statistics, Central Bank of Nigeria (CBN) statistical Bulleting and Federal Inland Revenue Service (FIRS). The regression result showed that reforms in Value Added Tax (VAT), Personal Income Tax (PIT) and Petroleum Profit Tax (PPT) have significant positive effect on revenue performance. While reform in Company Income Tax (CIT) has positive but insignificant effect on revenue performance in Nigeria. With data spanning from 1991-2018 at 0.05 level of significance. Based on this, the study concludes that tax reforms have significant effect on revenue performance in Nigeria.

Michael and Samson (2020) examined the effect of revenue generation on infrastructural development in Taraba State. The study covered the period of 2010-2019 due to limited availability of data. The study employed secondary data and the data were analyzed using regression with Newey-West standard error since the study is time series. The study revealed that IGR has a positive impact on infrastructural development. Similarly, the grant received by the Taraba State Government improved infrastructural development. The study recommended that the Taraba State government should exploit other sources of revenue by making use of the Tourism Centre in the state such as: Gumti Park, Crocodile Pond of Wukari, tourism Centre in Gembu and other parts of the state that has tourism attraction Centre should be used to increase IGR of the state. There should be periodic monitoring of project awarded by the executives themselves so as to ensure that contractors do what is expected of them and the issue of political consideration in the awarding of contracts and execution of the infrastructure in the state should be discouraged. The contract should be awarded to a contractor base on merit.

Agri *at al.* (2020) examined the impact of government revenue and expenditure on employment and poverty reduction in Plateau State for the period of 1999 – 2019. The main objective of this study is to analysis the impact of government revenue and expenditure on employment and poverty reduction in Plateau State. The major findings shows that government expenditure on education have a positive significant effect on employment and a unit increase will increase employment and reduced poverty level. While that of agriculture and health have positive relationship on employment and insignificant a unit increase will reduce employment and increase poverty level. The major recommendations are that government should channel its revenue and expenditure to productive projects in all sectors of the economy. Priority should be given to education, health care, tourism, agriculture and industry. These will provide employment and reduce poverty level in Plateau State.

Owenvbiugie and Owenvbiugie (2020) examined how an effective tax administration and good revenue collection mechanism will enhance government performance in terms of provision of infrastructural development in Nigeria. A conceptual approach was adopted to achieve this objective. The review of literature reveals that a good revenue collection and effective tax administration can lead to good performance of government in the provision of amenities. The study also reveals that the quantum of revenue realizable from taxes, in Nigeria, is not sufficient for the implementation and realization of government programs, for reasons of potential revenue loss. This lapse in potential tax revenue generation, as pointed out in literatures, results majorly from tax fraud, non-tax compliance, wastages of public funds, corruption in tax administration, as these pose challenge to effective administration, collection and performance of tax revenue. The study recommended that the government should seek for new policy and strategy to improve its revenue to meet its demand through innovative and aggressive in its method of revenue collection from various sources to enhance the optimum collection and utilization of tax revenue, by eliminating opportunities that facilitate tax fraud.

Nnubia *et al.* (2020) analyzed the impact of e-tax assessment on income generation in Nigeria. The examination applied secondary data gotten from Federal Inland Revenue Service tax report and CBN Statistical release and Quarterly Economic Reports. This information were time arrangement information covers the period from first quarter of 2012 to second quarter of 2018 (that is, pre e-charge is from first quarter of 2012 to first quarter of 2015 while the post e-charge is from second quarter of 2015 to second quarter of 2018). The information gathered were broken down utilizing Ordinary Least Square Method. The outcomes show an idealistic huge impact of pre (before the starter of e-tax assessment) company income tax and value added tax on income generation in Nigeria and a contrary immaterial impact of post organization annual duty income and value-added assessment income on revenue generation in Nigeria (after the appearance of e-tax collection) at 5% level of critical. This implies E-tax collection has not contributed decidedly to both company income tax revenue and value added tax revenue generation in Nigeria; though there is an unwanted immaterial impact of pre and post capital gain charge income on income generation in Nigeria at 5% level of noteworthy. This implies E-tax collection has not contributed decidedly to capital gain charge generation in Nigeria. The examination, along these lines among others prescribes that so as to amplify the foreseen positive impact of the activity, government through Federal Inland Revenue Services should work out modalities on the most proficient method to sharpen companies on the fundamentals of E-tax collection.

Maimako *et al.* (2019) determine the extent of relationship between tax administration and tax revenue in Plateau State. The specific objective of the study was to examine the effect of tax effectiveness on revenue generation of Plateau State. The design adopted in this study was survey and the population of the study was 400 staffs of Plateau State revenue board. Sample size was determined using Krejcie and Morgan table which resulted in 196. The research adopted primary method using survey procedure of questionnaire for analysis using SPSS version 23. Correlational method was used to establish the relationship between the independent variable tax revenue and the dependent variable tax revenue. Findings show a positive and significant relationship between tax administration and tax revenue. The result also revealed that measuring the effect of tax effectiveness and tax revenue gave a strong positive relationship. The study therefore, concluded that tax revenue can be an instrument of more revenue generation. More so, high revenue result in development. The study recommended that tax gathering device used by tax officials must be free from corruption and embezzlement. If this is not done the revenue collected may not reach the desired point and that Federal government, State governments and Local governments should urgently fully modernize and automate all its tax system, improve tax payer convenience in the assessment and payment process whilst at the same time entrenching effective and modern human resource management practices in the tax authorities among other recommendations were made. This study provides a useful insight for the government, stakeholders and policy makers into the importance of tax revenue.

METHODS

The study adopted cross-sectional design given that the study analyzes the relationship between the independent and dependent variables because it enables the researcher to collect data at the same point in time. The population of the study consist of 400 staff of the Plateau State revenue board as reported by the personnel department (2022)**.** In determining the sample size for the study, Krejcie and Morgan (1970) sample size determination formula was used. According to the table, for a population of 400 the required sample size is 196 using purposive sampling technique. The instrument for collecting primary data for this research was questionnaire which requires to rate the opinions of respondents on specified categories of five-point Likert scales. The study employed the use of parametric statistics such as regression. As such multiple linear regression was used to test the direct association between the independents and the dependent variable. The regression model for testing the hypotheses is in the form;

$$RG= b_0+b_1TE+b_2TC+b_3TEFF+ej$$

Where:

RG = Revenue Generation

TE = Tax Education

TC= Tax Collection

TEFF= Tax Effectiveness

b_0, = constant

b_1, b_2, b_3 = are the regression coefficients

εj = error term

RESULTS/INTERPRETATION/DISCUSSION

Results

Descriptive Statistics

Table 1: Descriptive statistics for the study variables

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Education	189	2.40	5.00	3.8063	.91556
Tax Collection	189	3.00	5.00	3.8169	.61482
Tax Effectiveness	189	1.80	4.80	3.5989	.81853
Revenue Generation	189	2.00	4.40	3.4392	.60243

Source: SPSS Output V.26

The descriptive statistics for the study variables are presented in Table 1. The results indicate that the mean score of the latent variables range between 3.44 and 3.82 on a 5- point Likert scale, while the standard deviation ranges between 0. .60 and 0.92. The standard deviations are small relative to their respective means, implying that the statistical mean provides a good fit of the observed data (Field, 2009).

Test of Hypotheses

A multiple regression was run to test the relationship between tax education, tax collection and tax effectiveness. The results in table 2 shows the relationships.

Table 2 Table of Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.434	.128		26.813	.000
	Tax Education	.133	.018	.203	7.607	.000
	Tax Collection	.475	.027	.484	17.638	.000
	Tax Effectiveness	.646	.020	.877	31.926	.000
a. Dependent Variable: Revenue Generation						

R = .933[a], R2= 0. .870, Adjusted R2 = 0. .868

As shown in Table 2, the standardized regression Beta-value and t- statistics for tax education revenue generation is 0.203, t= 7.607suggesting that this path is statistically significant at α =0.05. This indicated that that there is positive and significant relationship between tax education and revenue generation in Plateau State. Also, the standardized regression Beta-value and t- statistics for tax collection on revenue generation is 0.484, t= 17.638 suggesting that this path is statistically significant at α =0.05. This shows that there is positive and significant relationship between tax collection and revenue regeneration in Plateau State. Again, the standardized regression Beta-value and t- statistics for tax effectiveness on revenue generation is 0.877, t= 31.926 suggesting that this path is statistically significant at α =0.05. This shows that there is positive and significant relationship between tax effectiveness and revenue regeneration in Plateau State.

Discussion of Findings

The test of hypothesis 1 shows that there is positive and significant relationship between tax education and revenue regeneration in Plateau State. This shows that when taxpayers have the understanding and knowledge of tax related rules and regulations, they comply with tax thereby raising revenue, taxpayers with capacity and experience on tax audit functions are likely to improve the state IGR, teaching taxpayers to deal effectively with their taxes would reduce future offences and there are efforts made to educate taxpayers that improve their knowledge and skills thereby revenue generation for the State. This study is in line with the findings of Awotomilusi and Adebayo (2022) who opined tax enforcement through tax education yield tax revenue.

The test of hypothesis 2 indicates that there is positive and significant relationship between tax collection and revenue regeneration in Plateau State. This means that tax helps to improve performance of revenue generation by Plateau State Board of Internal Revenue, tax collection influences decision making and procedural arrangement in mapping out how to use it, tax collection procedure is influenced by staff productivity and tax collection procedure is very poor and does not encourage revenue generation in Plateau State. This finding corroborates the findings of Nnubia *et al.* (2020) analyzed the impact of e-tax assessment and tax collection on income generation in Nigeria.

The test of hypothesis 3 revealed that there is positive and significant relationship between tax effectiveness and revenue regeneration in Plateau State. This implies that taxpayers adequately file their tax returns because of fear of tax audit, tax effectiveness brings the possibility of accurate reporting and exposing tax payers' irregularities, corporation of taxpayers is witness through effectiveness exercise for effective tax administration and revenue generation procedures are effective given the role played by tax administrators. This result is supported by the findings of Owenvbiugie and Owenvbiugie (2020) who studied effective tax administration and good revenue collection mechanism will enhance government performance in terms of provision of infrastructural development in Nigeria.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The main objective of the study was to examine the relationship between tax administration and revenue generation in Plateau State. The study reveals that there is positive and significant relationship between tax education, tax collection, tax effectiveness and revenue generation in Plateau State. It states the importance of tax education, tax collection and tax effectiveness in boosting revenue generation in Nigeria.

Recommendations

The following recommendations are drawn from the findings and conclusion of the study;

i. The government should invest in tax education programs to increase the awareness and knowledge of taxpayers on taxation.
ii. The tax collection process should be improved through the use of technology and increased accountability.
iii. The government should adopt effective tax policies that can positively impact revenue generation.

Limitations of the Study

i. The research was limited to Plateau State and cannot be generalized to other states in Nigeria.
ii. The study relied solely on primary data collected from taxpayers and tax officials, which may not be representative of the entire population.
iii. The study did not consider the impact of other economic factors on revenue generation, such as inflation and global economic trends.

Suggestions for Further Research

i. A comparative study can be conducted to evaluate the effectiveness of tax education programs in different states in Nigeria.
ii. A longitudinal study can be conducted to track changes in revenue generation over time and identify factors that contribute to these changes.

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