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**A TAX ADMINISTRATION REFORM MODEL FOR REVENUE
GENERATION IN NIGERIA**



**DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
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**A TAX ADMINISTRATION REFORM MODEL FOR REVENUE
GENERATION IN NIGERIA**



**Thesis Submitted to
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In Fulfillment of the Requirement for the Degree of Doctor of Philosophy**



TUNKU PUTERI INTAN SAFINAZ
SCHOOL OF ACCOUNTANCY
COLLEGE OF BUSINESS
Universiti Utara Malaysia

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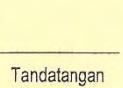
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ABSTRACT

Lower tax revenue generation has affected not only the Nigerian economy but also the level of government expenditure. This research, therefore, pursues the following objectives: (a) to identify the tax administrators' inputs required for tax revenue generation; (b) to identify the taxpayers' inputs required for tax revenue generation; (c) to analyze the tax administration's transformation processes for tax revenue generation; and (d) to analyze the association between transformation processes and the tax administrators' output for tax revenue generation. In achieving these objectives, a case study approach was employed in which data were collected from face-to-face interviews with 20 Federal Inland Revenue Service (FIRS) officials. A self-administered questionnaire was also distributed to 419 taxpayers in Abuja. The findings on the first objective indicate that there is no congruency between tax administration and legislative, companies, judiciary and the executive as well as banks. The result further shows that FIRS performance is affected by a lack of required tangible and intangible resources and inadequate knowledge of employees of the previous challenges and achievements recorded by FIRS in carrying out their mandates. Secondly, the findings reveal that the Nigerian government does not play a great role in providing taxpayers with a safe environment, employment opportunity, and taxpayer education that will enhance voluntary compliance. Thirdly, the study finds congruence among tasks, employees, and formal and informal settings in FIRS. Fourthly, the study discovers that performance is evaluated by the degree of loyalty an employee has to his/her supervisor and not based on the quality and quantum of the work delivered. The main policy implication of this study is that Nigeria can ensure tax compliance and greater tax revenue generation by adopting the Performance-Governance Model of Tax Administration Reform.

Keywords: tax administration, tax reform, tax administration reform model, tax compliance, tax revenue generation

ABSTRAK

Penjanaan pendapatan cukai yang rendah telah menjelaskan bukan sahaja ekonomi Nigeria tetapi juga tahap perbelanjaan kerajaan. Oleh itu, penyelidikan ini bertujuan untuk mencapai objektif berikut: (a) untuk mengenal pasti input pentadbir cukai yang diperlukan untuk penjanaan hasil cukai; (b) untuk mengenal pasti input pembayar cukai yang diperlukan untuk penjanaan hasil cukai; (c) untuk menganalisis proses transformasi pentadbiran cukai bagi penjanaan hasil cukai; dan (d) untuk menganalisis hubungan antara proses transformasi serta output pentadbir cukai untuk penjanaan hasil cukai. Bagi mencapai matlamat ini, pendekatan kajian kes digunakan. Data dikumpulkan daripada temu bual bersemuka dengan 20 orang pegawai Perkhidmatan Hasil Dalam Negeri Persekutuan (FIRS). Soal selidik yang diurus kendiri juga diagihkan kepada 419 orang pembayar cukai di Abuja. Penemuan kajian untuk objektif pertama menunjukkan bahawa tidak wujud kesesuaian antara pentadbiran cukai dan perundangan, syarikat, badan kehakiman dan eksekutif serta bank. Seterusnya, hasil kajian menunjukkan bahawa prestasi FIRS dipengaruhi oleh kekurangan sumber ketara dan tidak ketara yang diperlukan serta pengetahuan pekerja yang tidak mencukupi tentang cabaran terdahulu dan pencapaian yang dicatatkan oleh FIRS dalam menjalankan mandat mereka. Penemuan kedua pula mendedahkan bahawa kerajaan Nigeria tidak memainkan peranan yang besar dalam menyediakan pembayar cukai dengan persekitaran yang selamat, peluang pekerjaan, dan pendidikan untuk pembayar cukai supaya dapat meningkatkan kepatuhan sukarela untuk membayar cukai. Ketiga, kajian ini mendapati wujudnya kesesuaian antara tugas, pekerja, dan pengaturan secara formal dan informal dalam FIRS. Keempat, kajian ini mendapati bahawa prestasi dinilai adalah berdasarkan tahap kesetiaan seseorang pekerja terhadap penyelianya dan bukan berdasarkan kualiti dan kuantum kerja yang dihasilkan. Implikasi dasar utama kajian ini menunjukkan bahawa ekonomi yang sedang membangun dapat memastikan kepatuhan cukai dan penjanaan hasil cukai yang lebih besar dengan menggunakan Model Prestasi-Tadbir Urus dalam Reformasi Cukai.

Kata kunci: pentadbiran cukai, pembaharuan cukai, model pembaharuan pentadbiran cukai, pematuhan cukai, penjanaan pendapatan cukai

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LIST OF ABBREVIATIONS

Abbreviation	Full Meaning
3Es	Economy, Efficiency, and Effectiveness
ACCA	Association of Certified Chartered Accountants
ANAO	Australian National Audit Office
BVN	Bank Verification Number
CAC	Cooperate Affairs Commission
CBN	Central Bank of Nigeria
CED	Custom and Excise Duties
CIT	Company Income Tax
CITN	Chartered Institute of Taxation of Nigeria
CSG	Compliance Support Group
DTG	Domestic Tax Group
EC	European Commission
EDT	Educational Tax
FGN	Federal Government of Nigeria
FIRS	Federal Inland Revenue Service
FUK	Federal University Kashere
GDP	Gross Domestic Product
ICAN	Institute of Chartered Accountants of Nigeria
ICT	Information Communication Technology
KPI	Key Performance Indicators
NBS	National Bureau of Statistics
NCS	Nigerian Customs Service
NHS	National Health Services
NIPC	Nigerian Investment Promotion Council
OECD	Organization for Economic Cooperation and Development
OYA-GSB	Othman Yeop Abdullah, Graduate School of Business
PAYE	Pay as you Earn
PIT	Personal Income Tax
PPT	Petroleum Profit Tax
PRS	Planning, Research and Statistics
SD	Standard Deviation
TETFUND	Tertiary Education Trust Fund
TIN	Tax Identification Number
USA	United States of America
UUM	Universiti Utara Malaysia
VAT	Value Added Tax

CHAPTER ONE

INTRODUCTION

1.1 Introduction

The main aim of the study is to recommend a model for efficient and effective tax administration reform that will ensure sustainable tax revenue generation in Nigeria. In achieving this, the present Chapter discusses the background of the study where the problem statement, research questions and research objectives are explained. The significance, scope of the study, definition of key terms as well as the organization of the chapters are included in the chapter.

1.2 Background of the Study

Government expenditure mostly in the form of the provision of an economic, political and social infrastructure of a given country relies on the amount of revenue generated by the government. One way of generating adequate revenue is through a well-structured tax administration and system. Taxes on Petroleum Profit Tax (PPT) and non-oil taxes; Company Income Tax (CIT); Custom and Excise Duties (CED); Educational Tax (EDT); Personal Income Tax (PIT) and Value Added Tax (VAT), among others, play a vital role in the creation of wealth and employment in every nation's economy (Azubike, 2009) and constitute the primary sources of revenue for developed countries (Organization for Economic Cooperation and Development [OECD], 2006).

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Appendix A
Structure of FIRS Departments

TIPS ABTO COPT'S

PANITANZ COPT



**Office of the Executive Chairman, FIRS
Headquarters, Abuja**

Ref: FIRS/HQ/OECFIRS/2015/05/03

Date: 3rd May, 2015

Coordinating Directors,
Directors/ Heads of Functions,
Deputy Directors,
Regional/Zonal Coordinators,
Tax Controllers/ State Monitors,
Heads of Units,
Officers.

NOTIFICATION OF REVISED ORGANISATIONAL STRUCTURE

APPROVED BY THE FIRS MANAGEMENT

- 1.0 In realisation of the need to constantly strive for efficiency and higher performance in the drive for delivering continuous and sustainable flow of revenues to government, our Management team has carried out a review of the current organizational structure and consequently approved some changes to the structure. The amended structure is aimed at ensuring that each and every officer of the Service is assigned a job schedule with clearly agreed performance criteria which is smart and on which officers will be regularly assessed for performance. The new structure retains the five (5) Group arrangements with an inclusion of the office of Senior Special Assistant (SSA) which will have responsibility for supervision and coordination of all Direct reports to the Executive Chairman.
- 2.0 The new structure will hopefully assist the Service to achieve efficient synergy in our operation, deliver higher performance, as well as help field officers to implement improved taxpayer delivery services; undoubtedly tax revenues will increase and our officers will be stronger, and more competent in their management of certain key tax

administration functions. The five (5) Groups are now to be known as *Domestic Taxes Group (DTG), Compliance Support Group (CSG), Enforcement Support Group (ESG), Modernisation Support Group (MSG), and Support Services Group (SSG)*. The highlight of the changes made to the current structure is presented here-under:

(A) Tax operation activity is now to be organized around the FIRS regional administration arrangement and placed under Domestic Taxes Group (DTG). Each Region will be headed by a Director, who, from time to time, will provide general oversight function to tax offices, as well as offer strategic and logistic support to all officers within his/her jurisdiction. The Tax offices' functions will henceforth be restricted to activities relating to Registration, Returns & payment processing, Filing & debt enforcement, Taxpayer assistance and Tax accounting processes. By this arrangement, tax audit and debt management activities are no longer to be performed in tax offices and this will to a large extent, protect and guarantee the independence of tax auditors.

(B) The Compliance Support Group (CSG) will oversee functions relating to Tax advisory/rulings, Tax audit, Taxpayers services and Policy & programmes monitoring. All Tax Audit offices across the country will henceforth report the outcome of audit activities directly to the Coordinating Director/Compliance Support through Director/Audit. The newly created Special Tax Audit (STA) will also report its activities through the Director/Audit. Regarding compliance monitoring in tax offices, only the Policy & Programmes Monitoring staff will be permitted to conduct visits to tax offices for the purpose of monitoring staff compliance with approved internal control codes and guidelines. In relation to taxpayer services, all the seven (7) Regional Taxpayer Service Offices (RTSOs) created are to manage taxpayers education/enlightenment services within their respective Regional jurisdiction, while Tax Information development and publications will be handled at the Headquarters' level by the Director/Taxpayer services, who in addition to his duties, will also supervise the Regional Taxpayers service supervisors, who in turn, will oversee the implementation of taxpayer delivery services and assistance at the tax office level.

(C) The Enforcement Support Group (ESG) will oversee the functions relating to Tax investigation, Debt management & enforcement, Legal services, International taxation and the Compliance research/intelligence. The Director/Investigation will have his office located in Lagos and will supervise the expected merger of the Northern and Southern service bureaus of TISED into a single office. With respect to Debt Enforcement activities, Regional Debt Enforcement Supervisors will pursue the recovery of all outstanding debts which are in existence for more than 60 days and report directly to CD/Enforcement Support Group through Director/Debt Management. Also, the activities of the Process Audit Monitoring Unit of TISED are to be transferred to the newly created Compliance Research & Intelligence Department. The newly created International Tax Department will supervise Transfer pricing policy and audit activities, develop BEPS operational policies for Nigeria and promote Tax information Exchange requirements.

(D) The Modernization Support Group (MSG) will continue to coordinate all modernization initiatives, alongside the development of information and communication technology to facilitate prompt tax delivery services. There would be a merger of the functions of the Project management offices for tax and non-tax projects and the new Director/PMO will henceforth drive all modernization initiatives within the FIRS for process efficiency and higher performance. In addition, the Planning, Reporting and Statistics function will be coordinated by the Group.

(E) The Office of Senior Special Assistant (SSA) has been created to provide support to the Acting EC/FIRS through supervision and coordination of all activities of the Direct Reports to the Chairman. The SSA will oversee the functions of Internal audit, Bank collection monitoring and Tax refund which are to be separately managed by Divisional Heads under the Revenue Assurance Department. The SSA will be expected to handle other duties as may be assigned or delegated by the Acting EC/FIRS.

3.0 All officers are requested to note the above changes and also to understand the impact that the numerous changes will have on our

various ICT projects. As may pertain to our functions, it is obvious that the amended structure will facilitate operational synergy and promote team work among members of staff, the combined effect of which will result in continuous higher revenues to government. The effective date of implementation of this amended organizational structure is 1st May, 2015.



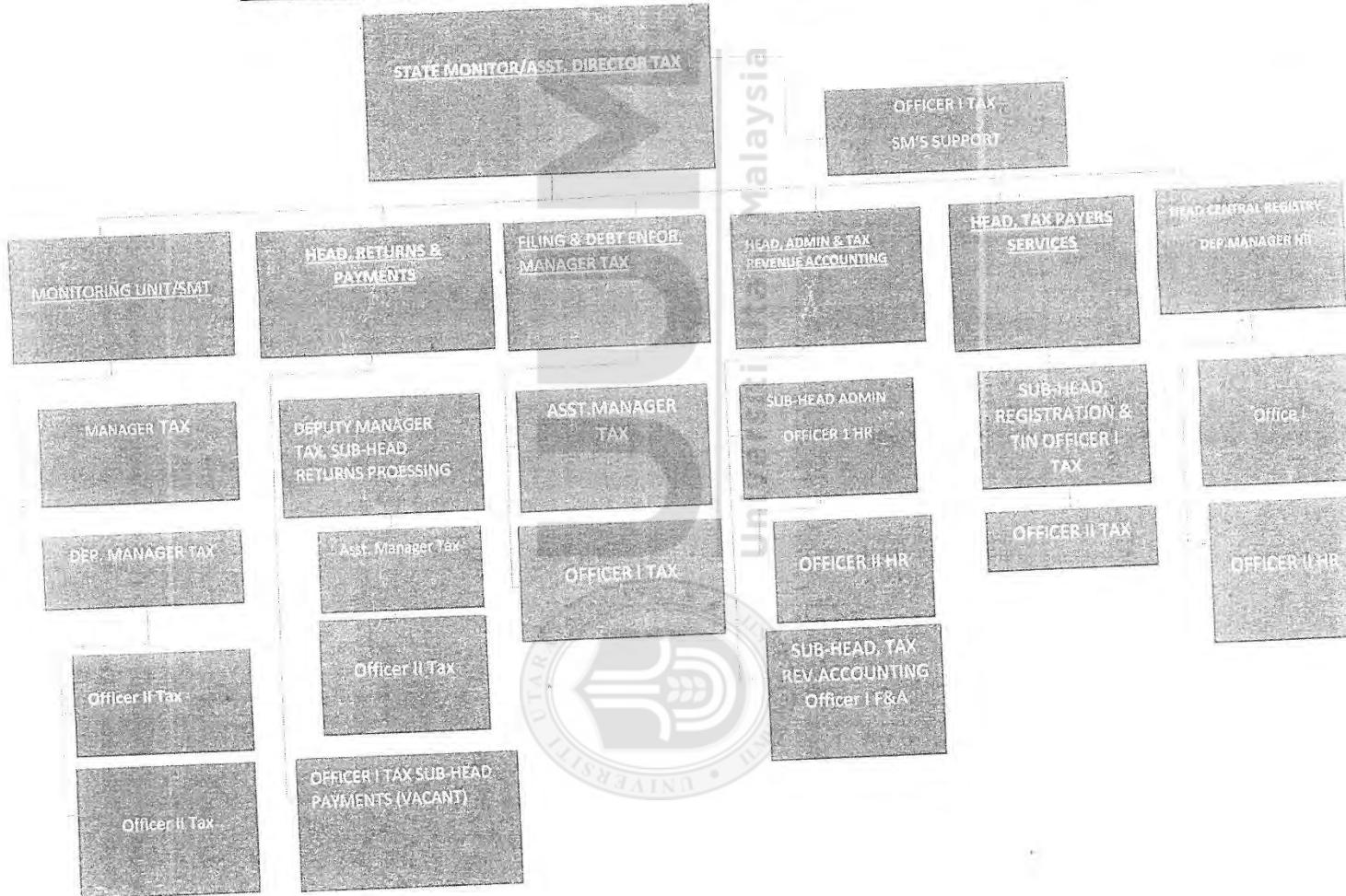
Ogungbesan, S.S

Ag. Executive Chairman
Federal Inland Revenue Service.

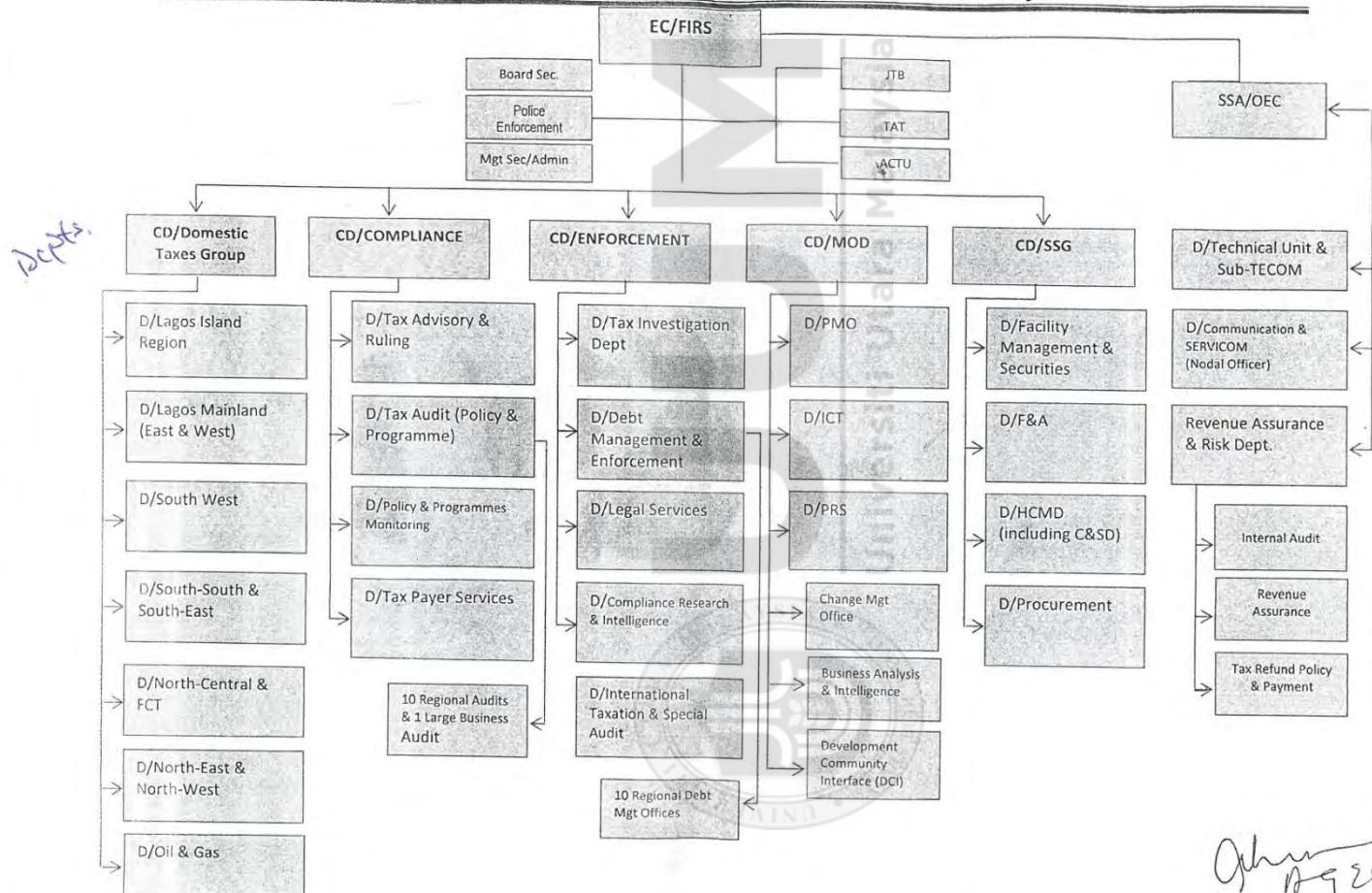


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FIRS, GOMBE GOVERNMENT BUSINESS TAX OFFICE ORGANOGRAM -2016



Federal Inland Revenue Service
Approved Organizational Structure as @ 1st May, 2015



*Akinwale Agboola
4/5/15*

Appendix B
Interview Protocol for Directors and Assistant Directors

Dear Participant,

I am a Ph.D candidate from Universiti Utara Malaysia, Malaysia. Carrying a research work on tax administration reform model for revenue generation in Nigeria. The objective of this research to come up with a tax administration reform model that would enhance tax revenue generation by developing economies like Nigeria.

Your participation in this interview is voluntarily and will take about one hour and twenty minutes (1hr, 20mins) of your valuable time. Information provided during the interview will be noted and recorded, and will be used solely for the research purpose, as part of the researcher's Ph.D. The result will equally be published in academic journal in an effort to meet the requirement of graduation of Ph.D in Accounting.

Any complains, or further enquiry should be channeled to my supervisors Assoc. Prof. Dr. Muzainah Bt Mansor(muzainah@uum.edu.my,+60133469628)/ Assoc. Prof. Dr. Zaleha Othman (zaleha@uum.edu.my,+60126762207) School of Accountancy, UUM, or the Dean Othman Yeop Abdullah, graduate School of Business (deanoyagsb@uum.edu.my), They will be happy to provide you with the individual responses.

Your kind and objective participation would be appreciated. as it will significantly contribute towards the achievement of the above-mentioned objective of the study.

Thank you.

Research Student Adamu A. Pantamee +601131061205; +2348035599936 <u>talk2pantamee@gmail.com</u>	Student Supervisors: Ass. Prof. Dr. Muzainah Mansor & Ass. Prof. Dr. Zaleha Othman +60133469628 <u>muzainah@uum.edu.my</u>	+60126762207 <u>zaleha@uum.edu.my</u>
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PART A: BASIC INFORMATION OF THE INTERVIEWER

Respondent Name/No.:

Date & Time of the Interview: Respondent Cadre:

PART B: INTERVIEW QUESTIONS RELATED TO PERFORMANCE-GOVERNANCE MODEL OF TAX ADMINISTRATION

Research Objectives	Research Questions	Interview Questions	Participants Responses	Probing Questions
To understand the tax administration's transformation processes for tax revenue generation.	How the tax administration's transformation processes undertaken for tax revenue generation?	General Question: What are the components involved in tax administration operation process?		-Task -Employees -Formal Setting -Informal Setting
		Specific Questions: (i)What are the official setting and practices of tax administration that can maximize tax revenue?		-Written guidelines of operation -Organized system, structure and procedures of performing
		(ii)Based on your experience, what are the casual setting that enhanced yours or overall tax administration performance?		-Cultural beliefs -Accepted behavioral values of employees -Unwritten guidelines and practices

Appendix C
Interview Protocol for Managers, Senior Managers, or Principal Managers

Dear Participant,

I am a Ph.D candidate from Universiti Utara Malaysia, Malaysia. Carrying a research work on tax administration reform model for revenue generation in Nigeria. The objective of this research to come up with a tax administration reform model that would enhance tax revenue generation by developing economies like Nigeria.

Your participation in this interview is voluntarily and will take about one hour and twenty minutes (1hr, 20mins) of your valuable time. Information provided during the interview will be noted and recorded, and will be used solely for the research purpose, as part of the researcher's Ph.D. The result will equally be published in academic journal in an effort to meet the requirement of graduation of Ph.D in Accounting.

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Your kind and objective participation would be appreciated. as it will significantly contribute towards the achievement of the above-mentioned objective of the study.

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PART A: BASIC INFORMATION OF THE INTERVIEWER

Respondent Name/No.:

Date & Time of the

Interview: Respondent

Cadre:

PART B: INTERVIEW QUESTIONS RELATED TO PERFORMANCE-GOVERNANCE

MODEL OF TAX ADMINISTRATION

Research Objectives	Research Questions	Interview Questions	Participants Responses	Probing Questions
To understand tax administrators' inputs required for tax revenue generation	What are the tax administrators' inputs for tax revenue generation?	General Question: From your experience, what are the inputs required by tax administration for tax revenue generation?		-Environment -Resources -History
		Specific Questions: Based on your experience, does tax administrations relationship with other parties have impact on tax revenue generation?		-Banks -Companies -Judiciary -Legislative & -Executive
To understand the association between transformation processes and tax administrators' output for tax revenue generation.	How the transformation processes are associated with tax administration's output for tax revenue generation?	General Question: Based on your experience, how tax administrations' transformation processes/operation components are associated with output/result?		-Orgnl. Output -Unit Output -Indiv. Output
		Specific Questions:		-Taxpayers compliance

		(i)What are the set of FIRS performance metrics that provides a complete picture of the result achieved?		-Revenue generation
		(ii)Can you please, tell me how you assess the amount and accuracy of work produce by your unit		<ul style="list-style-type: none"> -Files and cases handle by each department -Quality of services delivered and goal attained by the unit in the last 2 years -Innovation or new ideas implemented by the units in the last 5years
		(iii) Based on your experience, how do you assess the current employees' outputs/results as relate to task assigned to them?		<ul style="list-style-type: none"> -Procedures for assessing employees output -Process for assessing efficiency of employees' operation -Maintaining standard rules and procedures in providing tax administration services
To understand the association between tax	What are the association between tax	<p>General Question:</p> <p>From your opinion, how do you think tax</p>		<ul style="list-style-type: none"> - Accountability - Transparency -Equity

administration's output and tax administration's outcome for tax revenue generation.	administration's output and tax administration's outcome for tax revenue generation?	administration outcomes/consequences are viewed?		
		<p>Specific Questions:</p> <p>(i)Based on your experience, is there accountability and transparency in tax administration?</p> <p>-Out of 1 to 10 scales how much does you rate accountability and transparency?</p>		-Different types of accountability pressures in tax administration department
		(ii)From your experience, how do you assess the level of equity in tax administration?		<p>-Taxpayers voice in the tax system</p> <p>-Ability to pay</p> <p>-Favoritism to the detriment of another without good cause</p>

Appendix D

Interview Protocol for Tax Officers I and II

Dear Participant,

I am a Ph.D candidate from Universiti Utara Malaysia, Malaysia. Carrying a research work on tax administration reform model for revenue generation in Nigeria. The objective of this research to come up with a tax administration reform model that would enhance tax revenue generation by developing economies like Nigeria.

Your participation in this interview is voluntarily and will take about one hour and twenty minutes (1hr, 20mins) of your valuable time. Information provided during the interview will be noted and recorded, and will be used solely for the research purpose, as part of the researcher's Ph.D. The result will equally be published in academic journal in an effort to meet the requirement of graduation of Ph.D in Accounting.

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Thank you.

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talk2pantamee@gmail.com muzainah@uum.edu.my zaleha@uum.edu.my

PART A: BASIC INFORMATION OF THE INTERVIEWER

Respondent Name/No.:

Date & Time of the

Interview: Respondent

Cadre:

PART B: INTERVIEW QUESTIONS RELATED TO PERFORMANCE-GOVERNANCE

MODEL OF TAX ADMINISTRATION

Research Objectives	Research Questions	Interview Questions	Participants Responses	Probing Questions
To understand tax administrators' inputs required for tax revenue generation	What are the tax administrators' inputs required for tax revenue generation?	General Question: Based on your experience, what are the inputs required by tax administration for tax revenue generation?		-Environment -Resources -History
		Specific Questions: (i) Based on your experience what are the resources required for a successful implementation of tax administration exercise?		-Tangible -Intangible

		<p>(ii) Do you think adequate knowledge on previous FIRS challenges and achievements recorded by tax administrators have impact on subsequent tax revenue generation?</p> <p>-Is there database for knowledge management in FIRS?</p>		<p>-Previous strategic decision taken</p> <p>-Evolution of tax administration beliefs and values</p> <p>-Management responses to misunderstanding and crisis among tax administration</p>
To understand the tax administration's transformation processes for tax revenue generation.	How the tax administration's transformation processes should be undertaken for tax revenue generation?	<p>General Question: What are the components involved in tax administration operation process?</p>		<p>-Task</p> <p>-Employees</p> <p>-Formal Setting</p> <p>-Informal Setting</p>
		<p>Specific Questions:</p> <p>(i) Based on your experience, what are the functions of tax administration?</p> <p>How such functions are</p>		<p>-Collection of tax revenue</p> <p>-Ensure tax compliance</p> <p>-Taxpayers service and education</p> <p>-Returns processing and</p>

		<p>allocated to employees?</p> <p>What are the factors that sometimes lead you to non-achievement of the tasks objectives?</p>		<p>payment</p> <p>-Audit and investigation</p> <p>-collection enforcement</p>
		<p>(ii) What are the necessary skills, knowledge, preferences and perfection obtained from tax administrator?</p>		<p>-Preference and needs in terms of financial and personal rewards</p> <p>-Qualifications</p> <p>-Experience</p>



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Appendix E
Taxpayers Questionnaires Survey

**TAX ADMINISTRATION REFORM MODEL FOR REVENUE GENERATION IN
NIGERIA**

Dear Respondent,

I am a Ph.D candidate from Universiti Utara Malaysia, Malaysia. Carrying a research work on tax administration reform model for revenue generation in Nigeria. The objective of this research to come up with a tax administration reform model that would enhance tax revenue generation by developing economies like Nigeria.

Your kind and objective response would be appreciated as it will significantly contribute towards the achieving of the above-mentioned objective of the study. Please note that your response will be used solely for the research purpose. The result will equally be published in academic journal in an effort to meet the requirement of graduation of Ph.D in Accounting.

Any complains, or further enquiry should be channeled to my supervisors Assoc. Prof. Dr. Muzainah Bt Mansor (muzainah@uum.edu.my, +60133469628) / Assoc. Prof. Dr. Zaleha Othman (zaleha@uum.edu.my, +60126762207) School of Accountancy, UUM, or the Dean Othman Yeop Abdullah, graduate School of Business (deanoyagsb@uum.edu.my), They will be happy to provide you with the individual responses.

Your kind and objective responds would be appreciated.

Thank you.

Research Student

Student Supervisors:

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Questionnaire

Section A: Demographic Data: Information about the profile of taxpayers' respondent.

Please Tick (✓) in the box relevant to you.

A Age:

What is your age range?

- less than 20 years,
- 20-29yrs,
- 30-39yrs,
- 40-49yrs,
- 50yrs and above

B Marital Status:

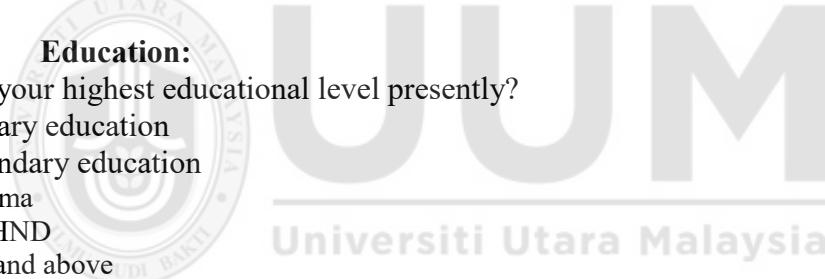
What is your marital status?

- Married,
- Single,
- Widowed/Divorced

C Education:

What is your highest educational level presently?

- Primary education
- Secondary education
- Diploma
- BSc/HND
- MSc and above



Section B:

Part I: The following statements describe the extent to which inputs facilitates taxpayers' compliance. Please **Tick (✓)** in the box between **1=strongly disagree, 2=disagree, 3= neutral, 4= agree, 5= strongly agree** that match your level of agreement most in each question.

		1	2	3	4	5
1	Safe environment facilitates my business income and tax payment.					
2	Conducive environment will facilitate my decision to tax payment.					
3	Activities of regulatory bodies influence my tax payment decision.					
4	Tax knowledge provided by the government has impact on my tax payment.					
5	Individual with no source of income have every reason not to pay tax.					
6	Where government protects my business, my level of tax compliance will increase.					
7	Knowledge on previous infrastructure provided by the government has impacted on my tax payment decision.					
8	Adequate knowledge on how government utilized previous tax revenue generated has impact on subsequent tax payment.					
9	Tax knowledge on previous tax revenue generated by the government influence my current tax payment decision.					

10. What are the other taxpayers' inputs in respect of environment, resources, and history that you think can facilitate taxpayers' payment?

.....
.....
.....

11. What are the current taxpayers' inputs received from tax administration in Nigeria?

.....
.....
.....

Part II: The following statements describe the extent of outcomes you expect from tax payment. Please Tick (✓) in the box between 1=strongly disagree, 2=disagree, 3= neutral, 4= agree, 5= strongly agree that match your level of agreement most in each question.

		1	2	3	4	5
1	Tax on my income has a serious impact on my disposable income.					
2	High tax rates discourage my economic investment.					
3	Tax brings about increase in the price of commodities.					
4	The government is not being transparent in spending taxpayers' money.					
5	The services provided by the government are not comparable with the amount of taxes paid.					
6	I believe that Nigerian government is not spending public funds prudently.					
7	My decision to pay tax is mostly influenced by surroundings social amenities.					
8	I usually make decisions to pay taxes based on my friends' experiences or suggestions.					
9	Enlightenment and adequate utilization of tax revenue on public goods will encourage taxpayment					

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10. What other benefits you expect from your tax payment as related to social, economic, and political infrastructure?

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11. What are the current taxpayers' benefits provided by Nigerian Government?

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Thank you for your kind response.

Appendix F

Tax Administration Contribution in Percentage of Total Government Revenue

Years	Tax Adminstration's Contribution		Total Government Revenue		Percentage
	Nigerian (₦)	USA(\$)	Nigerian(₦)	USA(\$)	
1970	0.500	0.001	0.6430	0.0020	80%
1971	0.940	0.003	1.1688	0.0036	81%
1972	1.100	0.003	1.4051	0.0044	78%
1973	1.400	0.004	1.6953	0.0053	81%
1974	3.500	0.010	4.5374	0.0141	78%
1975	3.700	0.010	5.5147	0.0171	68%
1976	4.700	0.013	6.7659	0.0210	70%
1977	5.900	0.016	8.7116	0.0270	68%
1978	5.600	0.016	7.3710	0.0229	77%
1979	6.900	0.019	10.9124	0.0339	63%
1980	10.900	0.030	15.2335	0.0473	72%
1981	9.200	0.026	13.2905	0.0412	69%
1982	7.900	0.022	11.4337	0.0355	69%
1983	6.300	0.018	10.5087	0.0326	60%
1984	7.200	0.020	11.2533	0.0349	64%
1985	9.900	0.028	15.0504	0.0467	66%
1986	7.700	0.021	12.5958	0.0391	61%
1987	17.300	0.048	25.3806	0.0788	68%
1988	14.100	0.039	27.5967	0.0856	51%
1989	18.300	0.051	53.8704	0.1672	34%
1990	24.900	0.069	98.1024	0.3044	25%
1991	33.200	0.092	100.9916	0.3134	33%
1992	80.800	0.224	190.4532	0.5910	42%
1993	112.500	0.313	192.7694	0.5982	58%
1994	140.4000	0.390	201.9108	0.6266	70%
1995	196.1000	0.545	459.9873	1.4274	43%
1996	237.7000	0.660	5,235.9700	16.2482	5%
1997	279.2000	0.776	591.1510	1.8344	47%
1998	317.6000	0.882	463.6088	1.4387	68%
1999	369.1000	1.025	947.1879	2.9393	39%
2000	455.3000	1.265	1,906.1597	5.9152	22%
2001	586.6000	1.629	2,231.5329	6.9248	24%
2002	433.9000	1.205	1,731.8000	5.3741	33%
2003	703.1000	1.953	2,575.1000	7.9910	23%
2004	1194.8000	3.319	3,920.5000	12.1660	17%
2005	1741.8000	4.838	5,547.5000	17.2149	13%

2006	1866.2000	5.184	5,965.1000	18.5108	11%
2007	1846.9000	5.130	5,727.5000	17.7735	14%
2008	2972.2000	8.256	7,866.6000	24.4115	11%
2009	2197.6000	6.104	4,844.6000	15.0337	22%
2010	2839.3000	7.887	7,303.7000	22.6647	16%
2011	4628.5000	12.857	111,169.9000	344.9803	1%
2012	5007.7000	13.910	10,654.7000	33.0635	19%
2013	4805.6000	13.349	7,020.2000	21.7849	31%
2014	4714.6000	13.096	No Data	No Data	-
2015	3741.8000	10.394	No Data	No Data	-
2016	3300.7000	9.169	No Data	No Data	-
2017	4000.0000	11.111	No Data	No Data	-

