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SELF-ASSESSMENT REGIME AND TAX REVENUE IN SOUTH-EAST ZONE OF NIGERIA

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K E Y W O R D S

A B S T R A C T

This study self-assessment regime and voluntary compliance on tax administration in Nigeria was conducted with the specific objective of finding out the effect of tax knowledge, tax education, tax revenue, loss of revenue, financial constraints, and tax compliance on governance quality in Nigeria. The study employed descriptive and exploratory research design. Data was sourced through the distribution of structured five point Likert scale questionnaire administered to 400 respondents of the conventional Federal Inland Revenue Services(FIRS), within the South East Zone. Out of 400, only 250 were returned. The reliability test was conducted with Cronbach Alpha and Descriptive Statistics of the data variables were also conducted. Normality test, outlier, multi-collinearity test were all conducted. Multiple regression of the ordinary least square regression was carried out with the aid of Solution Package for Social Science (SPSS) version 23. A significant outcome reveal that tax knowledge and loss of revenue had a positive and impactful association with governance quality, while tax education, tax revenue, financial constraints, and tax compliance had insignificant relationship with governance quality. Therefore, the study concluded that the association between self-assessment regime and compliance and tax administration in Nigeria is not significant. Hence, the study recommend that Tax administrators should as a matter of urgency engage on extensive advertisement and one-on-one talk with taxpayers to boost their knowledge on self-assessment and tax compliance and the government should identify areas through which tax revenue is lost and block or possibly make policies and laws that discourage people from evading taxes. The periodic scope ranges from 2011 to 2021, being period of Self-Assessment regime in Nigeria.

Background of the Study

Tax is a compulsory levy imposes on income, profit, and properties of both corporate bodies and individuals by the government for sole administration of that government which imposes it, which has no compensatory benefit, Madugba, Ekwe, and Mgbokwo (2015). From the above definition, it implies that the aim behind taxation is to raise revenue for the government, meaning that every national government tries to generate revenue through taxation. Far from revenue generation, tax is a tool to boost economic development of a country.

The self-assessment is embedded with some benefit as to motivate its embracement by taxpayers such as non-payment of provisional tax; installment payment of tax due in not more than six installments to be paid off not later than 30th November in the year of assessment; 1% of tax payable is allowed as bonus; returns (Accounts and computations) can be filed within 8 months (an additional 2 months) of the company's year-end, Kiabel and Nwikpasi (2001). The essence of the self-assessment is to bridge the gap in voluntary tax compliance by taxpayers which in turn would yield relatively higher tax revenue to the government as well as observe the Canons of Taxation as postulated by Adams Smith and other economists and professionals in taxation, Malik (2010).

The Self-Assessment System (SAS) has been seen and considered as a contemporary system of tax administration in most countries, (Yahaya, Lawal, and Ahmed (2013).

Despite the advantages that accompany self-assessment system, many scholars have argued that its implementation is very confusing and disastrous. This because no taxpayers ordinarily like to pay tax especially when the government is not really accountable and quality of governance is at zero. For instance, in place like the Aba, Abia state filled with many industries but where the people lack motorable roads to enable carriage of goods and services from production points to selling or consumption point and where corporate firms incur more cost owing to damages suffered on goods carriage, discourages compliance and workability of the self-assessment.

Objectives of the Study

The main objective of the study is to assess the effect of Self-Assessment regime and Compliance tax administration in Nigeria. The periodic scope ranges from 2011 to 2021 which depicts the self-assessment regime implementation in Nigeria. The specific objectives are to;

1. examine the relationship between taxpayers' knowledge and governance quality in Nigeria.
2. assess the effect of taxpayers' education on governance quality in Nigeria.
3. evaluate the effect of filling tax returns on governance quality in Nigeria.
4. determine the extent of effect of loss of revenue on governance quality in Nigeria.
5. examine the effect of financial constraints on governance quality in Nigeria.
6. assess the effect of tax compliance on governance quality in Nigeria.

Research Hypotheses

In an attempt to answer the research questions raised in this study, the following hypothesis were formulated

1. There is no significant relationship between taxpayers' knowledge and governance quality in Nigeria.
2. There is no significant effect of taxpayers' education on governance quality in Nigeria.
3. There is no significant effect of filling tax returns on governance quality in Nigeria.
4. There is no significant effect of loss of revenue on governance quality in Nigeria.
5. The effect of financial constraints on governance quality in Nigeria is not significant
6. There is no significant effect of tax compliance on governance quality in Nigeria.

Scope of the Study

This study Self-Assessment regime and Compliance on tax administration in Nigeria will focus on federally collected corporate taxes in Nigeria. Such as Value Added Tax, Petroleum Profits Tax Company Income Tax, and Tertiary Education Tax. The study basically covered the 15 conventional Federal Inland Revenue Service offices located in South East Zone of Nigeria. The periodic scope of the study is 2011-2021.

Conceptual Review

Brief Historical Background of Taxation in Nigeria

Taxation in Nigeria can be traced to Northern Nigeria. The colonial policy of generating revenue based on a theory of land tenure encouraged the British to impose taxation in Sokoto, the capital emirate of the Sokoto Caliphate. This, not only raised the much needed revenue for colonial rule in the emirate, where no one had paid land or pool tax under Caliphate rule but entrenched British supremacy over the Caliphate (Okauru, 2012).

Evidence of various existing taxes in Nigeria long before the British set foot in Nigeria testifies that the issue of tax in Nigeria is a practice of great antiquity.

Theoretical Review

- Ability to Pay Theory
- Benefit Theory
- The Cost of Service Theory
- Proportionate Principle

Empirical Review

Several works have been done by different researchers using different techniques on self-assessment regime and compliance on tax administration in Nigeria.

Okee and Isoso (2022) explored Voluntary Tax Compliance and Petroleum Profit Tax Revenue Generation in Nigeria: An Empirical Analysis. The objective of this study was to investigate the effect of voluntary tax compliance on petroleum profit tax revenue generation in Nigeria, for the periods 2007-2019. The mixed research design was used. The population of the study was 26 twenty six (26) Federal Inland Revenue Service (FIRS) field offices in South - South region of Nigeria.

Research Design

The study, self-assessment regime and voluntary compliance on tax administration in Nigeria will employ a Descriptive and explanatory research design. The rationale behind this, is because data relating to both the dependent and independent variables in this study will be generated through primary source.

The population of this study is made up of the 96 Conventional Federal Inland Revenue Offices in Nigeria and selected corporate taxpayers like PZ Cussson, 7up Nigerian Bottling Company, Nigerian Breweries, and Coca-Cola.

The researcher employed the purposive or judgmental sampling technique to select 15 Conventional Federal Inland Revenue Offices in South East of Nigeria (Imo, Anambra, Abia, Ebonyi and Enugu States) and selected corporate taxpayers like PZ Cussson, 7up Nigerian Bottling Company, Nigerian Breweries, and Coca-Cola within the region.

The data for this study were generated through primary source, which entailed distribution of 250, five point Likert scale questionnaires which will be distributed to the respondents.

The first part of the questionnaire would contain questions on bio-data of the respondents. The second part of the questionnaire would examine the self-assessment and voluntary Compliance on tax administration using five point scale of 5- strongly agree (SA), 4- agree (A), 3- undecided (U), 2- disagree (D) and 1-strongly disagree (SD).

Reliability of the Instrument

A reliability test would be carried out on the data collected using Cronbach Alpha to explore the internal consistency of the questionnaire (kothari, 2004; Krishnaswamy, Sivakumar and Mathirajan, 2004; Baridam, 2008).

Table 3.1 Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
TKW	24.9700	4.908	.944	.934
TED	24.9704	4.756	.918	.935
TRN	24.9428	4.997	.933	.935
LOR	24.9492	4.983	.930	.935
FCT	24.8964	5.410	.715	.952
TCE	25.0236	4.953	.662	.964
GEQ	24.8596	5.300	.824	.944

Source: Author's computation, 2023

From Table 3.1, it is evident that all the data variables in this study meet the benchmark for further research. The individual Cronbach Alpha for Taxpayers knowledge (TKW) is 0.934. This value is more than the benchmark of 0.7, therefore is fine for further analysis. Taxpayers' education (TED) has a Cronbach Alpha value of 0.935., which also meet the benchmark. Again, filling of tax returns (TRN) has a Cronbach value of 0.935, Loss of Revenue (LOR) is has a Cronbach Alpha value of 0.935, financial constraints (FCT) has a Cronbach Alpha of 0.952, Tax compliance (TCE) is shown to have a Cronbach Alpha value of 0.964. The Cronbach Alpha statistical value of 0.944 was noticed for governance quality (GEQ). All the Cronbach Alpha values for individual variables meet the benchmark of 0.7, hence are considered the internally consistent to measure the reliability of the data variables in this study.

Table 3.2 Reliability statistics

Cronbach's Alpha	N of Items
.951	7

Source: Authors' computation, 2023

Table 3.2 presents the general Cronbach Alpha result for the entire variables to be 0.951. This value is also greater than 0.7 meaning that the data variables really measured the internal consistency of the questionnaire.

Method of Data Analysis

This study employed the multiple regression of the ordinary least square (OLS) regression for the test of hypothesis with the aid of solution package foe social sciences (SPSS) version 23.

Model Specification

This study employed a modified version of econometric model of Miyajima, Omi and Saito (2010) as used by Coleman and Nicholas-Biekpe (2006). Below is Miyajima *et al* (2003) econometric model:

Y_{it} = $\boldsymbol{\beta 0}$ +BN1 G_{it} +et………………………….. (1)

Where:

Y_{it} = represents tax administration measured as governance quality (GEQ) at time

$\boldsymbol{\beta 0}$ **=** constant term

G_{it} = vector of self-assessment system and compliance. This is measured in this study as taxpayers' knowledge (TKW), Filling of tax returns (TRN), loss of revenue (LOR), financial constraints (FCT), Tax compliance (TCE), and Taxpayers' education (TED).

et =the error term which account for other possible factors that could influence Y_{it} that are not captured in the model.

Considering the fact that we employed different self-assessment system and tax administration proxies, the above model is therefore modified to determine the relationship between self-assessment system regime and voluntary compliance on tax administration in Nigeria. To do this effectively, therefore five (5) simple definitional model to guide our analysis will be used as follows:

Model 1

GEQ= ʃ(TKW, TED, TRN, LOR, FCT, TCE,) ……………………….1

GEQ_{it}=β_0 +β_1TKW$_{it}$ +β_2TED$_{it}$ +β_3TRN +β_4LOR$_{it}$ +β_5FCT$_{it}$ +β_6TCE + e_t ……………..2

Data Presentation

The data for this study self-assessment regime and voluntary compliance on tax administration in Nigeria was collected through the administration of five point Likert scale questionnaire distributed to 15 conventional federal Inland Revenue service branches in the south east. The convenience the data is attached as appendix A.

Data Analysis

Descriptive Statistics

The Table below presents the descriptive statistics of the data variables

Table 4.1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TKW	250	2.70	5.00	4.1320	.41345
TED	250	2.40	5.00	4.1316	.45988
TRN	250	2.50	5.00	4.1592	.39679
LOR	250	2.50	5.00	4.1528	.40132
FCT	250	3.10	5.00	4.2056	.37797
TCE	250	2.30	5.00	4.0784	.53370
GEQ	250	2.80	5.00	4.2424	.36300
Valid N (listwise)	250				

Source: Author's computation, 2023

Table 4.1 indicated that the mean value of 4.1320 was observed for tax knowledge (TKW) of the corporate tax payers. The implication of this is that greater population of our respondents agreed that good number of corporate taxpayers in Nigeria has a good knowledge of the tax. The standard value of 0.41345 was also indicated for the same variable meaning that the data variables are dispersed around the mean. The minimum and maximum number of 2.70 and 5.00 was also noticed for the data variable.

Tax education (TED) was indicated to have an average value of 4.1316. This value implies that higher population of our respondents agreed that every corporate taxpayer are educated or perhaps enlightened of tax payment. The same variable showed a standard deviation value of 0.45988. This implies that the data variables are spread around the mean value. It also signifies proper distribution of the data variable. More so, the minimum number observed for the variable is 2.40 while the maximum number is 5.00.

Tax returns (TRN) is indicated to have a mean value of 4.1592. This implies that greater number of our total respondents agreed that corporate taxpayers file tax returns with the federal Inland Revenue service. This support the assertion that corporate taxpayers have tax knowledge. The standard deviation of 0.39679 was also shown for the same variable, implying that the data variables are spread around the mean. The minimum and maximum values of 2.50 and 5.00 was also indicated for TRN.

Loss of revenue (LOR) is indicated to have a mean value of 4.1528. This value is positive and implies that a good number of the total respondents in this study agreed that there is evidence of loss of revenue. The standard deviation of 0.40132 was also indicated meaning that the data variable a dispersed around the mean. In addition, the minimum and maximum values of 2.50 and 5.0 was also shown for the same variable.

As contained in Table 4.1, the mean value of 4.2056 was shown for financial constraints (FCT), This value is positive and implies that greater population of the total respondents concur that corporate taxpayers experience some challenges with their profits which limit their compliance rate. This is supported by a standard deviation of 37797, indicating that the data variable is spread around the mean value. The minimum and maximum number of the data variable is shown to be 3.10 and 5.00.

Statistical evidence contained in Table 4.1 showed that the mean value of tax compliance (TCE) is 4.0784. This value implies that a good number of our respondents agreed that corporate taxpayers complies to a great extent in to tax payment. The standard deviation value of 0.53370 corroborates that the data variables are spread around the mean value. Minimum and maximum values are 2.30 and 5.00.

From Table 4.1, there is evidence that support the statistical value of 4.2424, for governance quality (GEQ). This value validates that greater number of the total population in our study agreed that there is governance quality in Nigeria. The standard deviation of value of 0.36300 was noticed and supporting the data variable are spread around the value. The minimum and maximum value of 2.80 and 5.00 was also shown for data variable.

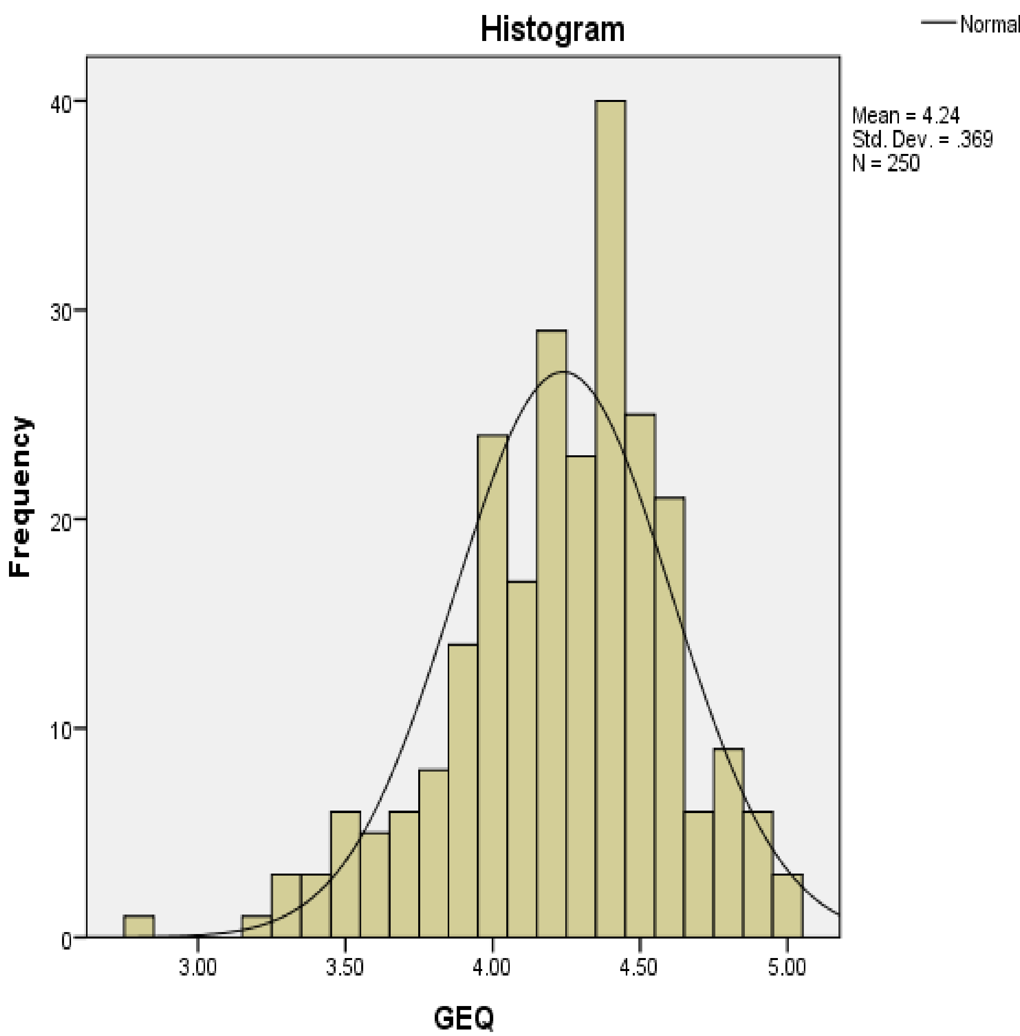

Figure 1 Histogram showing Normality of Governance quality
Source: Chattered by the Author, 2023

The histogram in figure 1 indicated that data for Governance quality (GEQ) the dependent variable in this study is skewed to the right but this is very far from the point of zero. Meaning that the data variable is good enough and normally distributed as contained in Table 4.2. To further buttress this, the histogram in figure 1 relatively has a bell-shaped curve, also confirming the normally of the data variable.

Test for Outliers

This study self-assessment regime and compliance in tax administration in Nigeria adopted box plot for test of outliers (extreme values). The box plot presented below indicated that there are no outliers. Again confirming the goodness of fit for the data in this study.

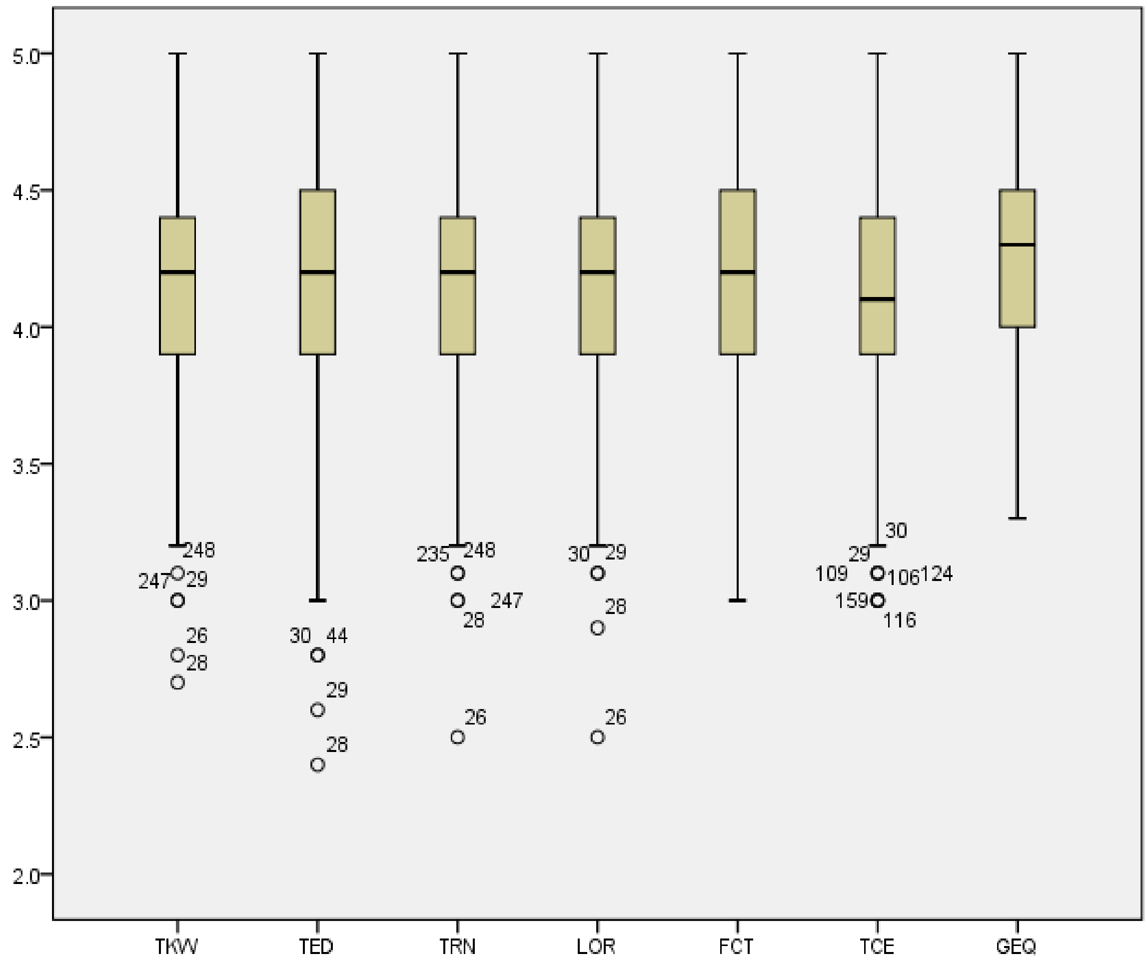

Figure 2 Boxplot showing the outliers for data variable.
Source: Chattered by the Author, 2023

From the boxplot in figure 2, it is evident that there is an outlier but the outlier does not have asterisk and therefore lacks the ability to undermine the outcome of this study (Pollant, 2001).

Multi-collinearity test

The researcher employed tolerance test and variance inflation factor for multi-collinearity test as indicated below:

Table 4.3 Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	TKW	.096	1.374
	TED	.141	7.083
	TRN	.160	1.648
	LOR	.155	1.240
	FCT	.496	2.018
	TCE	.875	1.143

a. Dependent Variable: GEQ

Source: Author's computation, 2023

Table 4.3 showed the tolerance value of 0.069 is shown for Taxpayers' knowledge (TKW), statistical value of 0.141 was also indicated for Taxpayers' education (TED), 0.160 for filling of tax returns (TRN), 0.155 for loss of revenue (LOR), 0.496 for financial constraint (FCT), and 0.875 for tax compliance (TCE), these values are is not greater than 0.10, suggesting that the multiple correlations among the variables are very low and acceptable as corroborated by the Variance Inflation Factor (VIF) value of 1.374 for taxpayers' knowledge (TKW), 7.083 for taxpayers' education (TED), 1.648 for filling of tax returns (TRN), 1.240 for loss of revenue (LOR), 2.018 for financial constraints (FCT), and 1.143 for tax compliance (TCE). These values are not greater than the benchmark of 10. (Pollant, 2001) and therefore are considered good for further statistical analysis.

Test of Hypotheses

The relationship between taxpayers' knowledge, taxpayers education, filling of tax returns, loss of revenue, financial constraints, and tax compliance on governance quality in Nigeria is not significant.

Decision rule: Reject null hypothesis if probability value computed by means of SPSS is less than or equal to 0.05 ($p \leq 0.05$)

Table 4.4 regression result showing the relationship between taxpayers' knowledge, taxpayers education, filling of tax returns, loss of revenue, financial constraints, and tax compliance on governance quality in Nigeria

Variable	Unstandardized Coefficients B	Standardized Coefficients Beta	T	Sig.
Constant	0.795	-	6.373	0.000
TKW	-0.176	-0.201	-2.125	0.035

TED	-0.051	-0.065	-0.911	0.363
TRN	0.118	0.129	1.183	0.238
LOR	0.955	1.056	9.205	0.000
FCT	0.020	0.021	0.545	0.586
TCE	-0.037	-0.055	-1.455	0.147
R	0.918			
R –squared	0.842			
Adjusted R-squared	0.838			
F-statistic	216.089			
Durbin Watson	1.169			
Prob.	0.000			

a. Predictors: (Constant), TCE , LOR , FCT , TED , TKW , TRN
b. Dependent Variable: GEQ
Source: Author's computation, 2023.

From Table 4.4 above, the adjusted coefficient of multiple determination of 0.842 indicate that about 84.2% of the variations observed in governance quality (GEQ) is determined by changes in the values of the identified predictor variable, ((taxpayers' knowledge (TKW), taxpayers education (TED), tax returns (TRN), loss of revenue (LOR), financial constraints (FCT), and tax compliance (TCE)). This implies that about 15.8% of the changes in governance quality (GEQ) are attributable to factors other the ones considered in our study. The econometric value of F-ratio of 216.089 is significant at 5% level and this further highlights the appropriateness of the model specification.

Again, the Durbin-Watson statistic of 1.169 though not up 2 does not nullify, depict or means that there is autocorrelation since it is more than 1 (Pollant, 2001).

Therefore, this study accept the null hypothesis and concluded that the relationship between taxpayers' knowledge, taxpayers education, filling of tax returns, loss of revenue, financial constraints, and tax compliance on governance quality in Nigeria is not significant.

Discussion of Result

Discussion of Result for Hypothesis One

Evidence from Table 4.4 indicated that taxpayers' knowledge (TKW) has a co-efficient of regression value of -0.176 and a probability value of 0.035, meaning that taxpayers' knowledge has a negative but significant association with governance quality in Nigeria. The implication of this is that a tax payer has knowledge of tax payment. A caveat however is that whether their knowledge about tax payment induces them to pay taxes or not was not considered in this study.

Discussion of Result for Hypothesis Two

Tax education (TED) has negative and insignificant association with governance quality in Nigeria. This is confirmed by a co-efficient of regression value of -0.051 and probability value of 0.363, meaning that Tax education is not a determinant of governance quality in Nigeria. This finding simply suggest that taxpayers are not properly educated about benefits and essence of tax payment and hence do not comply. A limitation is that whether tax officials or collector visit the business premises of taxpayers or perhaps holds discussion with taxpayers was not considered.

Discussion of Result for Hypothesis Three

Table 4.4 showed that filing of tax returns (TRN) is indicated to have a positive but insignificant association with governance quality in Nigeria. This assertion is supported by a co-efficient of regression value of 0.118 and probability value of 0.238. Implying that taxpayer are aware of filling of tax returns or that proper tax returns are not filled by the taxpayers. Again, it means that filling tax returns is negatively affected by governance. A limitation is whether these corporate taxpayers are aware of the information to be supplies in the tax forms or documents was not considered.

Discussion of Result for Hypothesis Four

Statistical evidence as contained in Table 4.4 showed that loss of revenue (LOR) has a co-efficient of regression value of 0.955. This value is further found to be significant at 0.05%. Confirming that loss of tax revenue has a positive and significant association with governance quality. The implication of this finding is that as government continue to loss revenue due to non-compliance etc, it will affect the ability of the government to properly deliver good governance to the people. A caveat is that the cause of such loss of revenue was not considered in this study.

Discussion of Result for Hypothesis Five

As shown in Table 4.4 above, there is evidence that financial constraints (FCT) indicated a positive and insignificant relationship with governance quality in Nigeria. This assertion is confirmed a co-efficient of regression value of 0.020 and a probability value 0.586. This means that financial constraint is a hindrance to governance quality in Nigeria. Meaning that as taxpayers are constrained to comply with tax payment, the government will be left with no fund to deliver proper benefits of governance to the people. However, the causes of the financial constraints was not considered in this study.

Discussion of Result for Hypothesis Six

Tax compliance (TCE) is shown to have a co-efficient of regression value of -0.037 and a probability value of 0. 147. This implies that tax compliance is negative and insignificant determinant of governance quality in Nigeria. It also means that corporate taxpayers do not voluntarily pay their taxes. This finding does mean that corporate taxpayers do not pay taxes at all but that corporate taxpayer do not voluntarily pay taxes. The reason for this could either lack of proper tax education, tax awareness, tax knowledge or the feeling of the government not putting tax revenue to proper use that can motivate the payers to pay voluntarily comply.

Summary of Findings

1. That taxpayers; knowledge has a negative and insignificant association with governance quality in Nigeria. The implication of this finding is that taxpayers has no knowledge of tax payment or the tax knowledge at their disposal is very limited to motivate good compliance. A caveat however is that whether their knowledge about tax payment induces them to pay taxes or not was not considered in this study.

2. That tax education is negative and insignificant determinant of quality governance in Nigeria. This implies that tax education contributes negative to effective tax administration in Nigeria. A caveat is that the type of information passed to the taxpayers was not considered.

3. Tax revenue is not a determinant of quality governance. This finding is very perturbed because it is anticipated that if government has more money, they will provide essential services, but experience have shown that bin Nigeria the reverse is the case. The money realized from tax collections, the less services provided to the people and the more difficult proper administration of tax also becomes in Nigeria.

4. Loss of revenue is also showed to positive and significant determinant of tax administration in Nigeria. This means that if tax administrators and government begins to loss revenue from tax collection, they bring up more stringent policies that will compel taxpayers to respondent to tax payment.

5. Financial constraint is showed to be positive but insignificant determinant of tax administration in Nigeria. This implies that if people are constrained in their finances, they ordinarily be discouraged in paying taxes hence reduction in quality of governance in Nigeria.

6. Tax compliance is negative and insignificant determinant of quality governance in Nigeria. The implication is that because of lack of proper tax education and knowledge of on the part of the taxpayers, they do not respondent positively to tax payment.

Conclusion

The study has identified self-assessment regime and tax revenue in South-East zone of Nigeria as an essential determinant of efficient and effective tax administration both in developed and developing countries alike. It also established that non-compliance to tax payment is motivated by a lot of factors. Lack of tax knowledge and education are the principal motivators of non-compliance. It is therefore the opinion of the researcher that if government will provide social service effectively and efficiently and educate the corporate taxpayers properly it will boost self-assessment regime and compliance to tax payment and will significantly enhance tax revenue in Nigeria which will in turn boost the stakeholders' confidence.

Recommendations

1. There is urgent need to educate the corporate taxpayers on the essence of tax payment.
2. Tax administrators should as a matter of urgency engage on extensive advertisement and one-on-one talk with taxpayers to boost their knowledge on self-assessment and tax compliance.
3. The government should identify areas through which tax revenue is lost and block or possibly make policies and laws that discourage people from evading taxes.
4. That government should reduce other taxes or conditions that constrains the ability of taxpayers to comply with tax payments,
5. That government should introduce incentives that will encourage taxpayers to comply with tax payment.

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