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THE IMPACT OF E-GOVERNANCE ON TAX REVENUE GENERATION IN NIGERIA

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Abstract

The purpose of governance is to make life conducive for the citizens through the provision of basic social amenities including the security of life and property. To accomplish these objectives, the government needs to raise revenue through taxation. However, the twin problems of tax evasion and tax avoidance often affect the ability of the government to generate revenue. In a determined effort to increase tax compliance such that it can raise enough revenue to execute its projects, the government adopted e-taxation as a component of its e-governance initiative in line with global best practices. This paper adopted a qualitative research method, making use of ex-post facto secondary data which involves an extensive literature review of articles, journals, periodicals, reports, and relevant tax laws. The study revealed that e-taxation is convenient and has helped reduce calculation errors on the tax returns filed by taxpayers, minimize revenue leakages and fraud, eliminate reconciliation challenges, increase the amount of revenue generated, and save time and cost for taxpayers. The study therefore recommends that tax

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administrators at all levels of governance should shift towards e-taxation, and embark on more citizens' enlightenment on the importance of shifting from manual taxation to electronic taxation. With increased knowledge by taxpayers, the level of tax compliance will continuously increase with a positive impact on tax revenue generated.

Key Words: *Governance, E-Governance, e-taxation, Tax evasion, Tax Compliance.*

Introduction

Governance is a fundamental aspect of meeting the needs of citizens, including access to shelter, education, healthcare, safe water, and protection of life and property. The 1999 Constitution of the Federal Republic of Nigeria outlines these needs as the "Directive Principle of State Policy" in Chapter Two, to create economic and social conditions that enable citizens to lead fulfilling lives. To achieve this objective, the government must raise funds through taxation to finance projects that benefit all tiers of society. However, the Nigerian government's ability to meet these obligations has been adversely affected by the fluctuation and continuous decline in crude oil prices, which used to be the country's primary source of revenue. As a result, the government has sought to explore alternative revenue sources such as tax collection. Since the 1980s, when oil prices plunged, the federal government has struggled to allocate revenue to other tiers of government by the statutory revenue allocation formula. As Adesoji and Chike (2013) have demonstrated, the decline in oil prices has resulted in reduced revenue allocations to state and local government areas. Therefore, the Nigerian government has begun to take taxation seriously as a source of revenue generation.

In 2012, the Federal Ministry of Finance found that taxes collected by Nigerian federal and state governments were used more effectively than other sources of revenue. However, PEW (2021) noted that insufficient tax payments could hinder government efforts to provide adequate services. Governments worldwide have become increasingly reliant on tax revenues post-financial crisis, with revenue authorities tasked with boosting compliance to increase tax revenues (Okunogbe & Santoro, 2023). Although taxes are crucial, the Nigerian government and its agencies still face challenges with compliance and collection. There are leaks in the tax collection chain, with some taxpayers failing to pay appropriate taxes despite self-assessment. Tax evasion is also rampant, with many taxable individuals neither paying taxes nor remitting taxes based on their income. Additionally, corrupt practices among tax officials have been identified as a major issue affecting tax administration in Nigeria, leading to limited citizen compliance and inadequate government service delivery (Michaelmas-Chambers, 2020), (Alutu, 2023). Okekeocha (2012) highlighted that corruption among tax officials is the dominant issue, impeding the government's ability to fulfill its social contract concerning public service delivery.

In the 1990s, Nigeria expressed interest in implementing e-governance initiatives to improve public service delivery. By 2000, e-governance became a public policy to create a two-way communication channel between the government and citizens. This encourages public participation in governmental affairs, ensuring accountability and transparency in public service delivery. E-governance has brought various government activities to the forefront, such as e-learning, e-board, e-health, e-registration, and e-transportation. The application of e-payment or e-taxation improves taxation and its administration for efficiency, while the use of e-services encourages accountability and transparency in the system. Thus e-governance in every field of the government can be examined from six perspectives; the public administration perspective, the technology perspective, the transformation perspective, the knowledge management perspective, the sociological perspective, and the legal political-economic perspective (Rahim, Akintunde, Oguntoyinbo, Obanla & Aremu, 2017).

This study focuses on the impact of e-governance on the realization of tax revenue generation in Nigeria and its role in improving tax compliance. The research method used was qualitative, with an ex-post facto secondary data approach. This involves an extensive literature review of articles, journals, periodicals, reports, and relevant tax laws, by conducting an in-depth analysis of previous research on the subject and their findings where meaningful conclusions were drawn.

Literature Review

The world is changing rapidly as innovations are driven by information and communication technology in both the public and private sectors. In this new era, business activities can now be done from smartphones without having to visit offices or centers that deliver or render services. The trend toward the use of technology is shifting citizens' expectations across the globe, especially regarding government service delivery (Barnay, Davis, Dimson, Gibbs, & Kon, 2018). Nchuchuwe and Ojo (2017) observed that the world in the last century has advanced in technology with a paradigm shift from crude, manual, and analog processing to a digital form of transaction that would only require a click of a button.

The adoption of e-transactions is not restricted to the private sector. Public sector governance is now driven by information technology and this has helped to improve service delivery and by extension, growth in the economy. Indeed, e-governance has remained an essential system for public reform agenda in this era of technology; and this should be desired by every government (Nchuchuwe, & Ojo, 2017). Tax authorities are not left behind in the global race: digital payment through e-taxation is increasing with effect on tax collection. The data generated in the process are useful not only to decision-making but also, have become the currency of tomorrow. With this, the tax administration will be able to provide high-quality services to the citizens, improve revenue collection, and deliver operational excellence (Barnay, Davis, Dimson, Gibbs, & Kon, 2018). To make progress in the digital age, tax authorities must examine their current strengths and weaknesses to adjust to progress.

Governance

The concept of governance is not new in human civilization. It simply means the process of decision-making and how those decisions are implemented. (UCLG, 2021), also, Ali (2015) noted that the perception of governance has been in human civilization ever since the time people learned how to live together in one community or society through the process of making decisions and implementing certain laws, rules, and policies to stay together in an orderly and harmonious environment.

The notion of governance took a central part in contemporary debates in the area of social sciences and in particular, the field of public administration towards the end of the twentieth century and the beginning of the twenty-first century. Governance has been used frequently, but often with quite different meanings and implications. It is considered that a major reason for the increasing popularity of the concept, in contrast to the narrower term of 'government', is its capacity to cover the whole range of institutions and relationships involved in the process of governing (Katsamunska, 2016). Governance is the institutional capacity of public organizations to provide public and other goods demanded by a country's citizens or the representatives thereof in an effective, transparent, impartial, and accountable manner, subject to resource constraints.

According to Reddy (2014), the government is noted as one of the actors of governance and other actors involved in governance differ depending on the level of government that is under discussion. For example, in rural areas, other actors may include influential landlords, associations of peasant farmers, cooperatives, NGOs, research institutes, religious leaders, finance institutions political parties, and the military. Governance involves interaction between formal institutions and those in civil society. It also refers to a process whereby elements in society wield power, authority, and influence and enact policies and decisions concerning public life and social upliftment. Many of the elements and principles underlying good government have become an integral part of the meaning of governance. Katsamunska (2016) again disclosed that the term governance has become an umbrella concept for a wide variety of phenomena such as policy networks, public management, coordination of sectors of the national economy, public-private partnerships, corporate governance, and good governance and as a reform objective promoted by the World Bank and the International Monetary Fund.

Eneanya (2009) distinguishes between mere governance and good governance, with the latter being crucial. Leaders who practice good governance shape the political, economic, and social landscape according to societal norms, which can please its citizens. Good governance is essential for the well-being of a country. Gisselquist (2012) research shows that good governance is not only desirable in itself but also positively impacts economic growth and development. Poor governance, on the other hand, results in corruption and unproductive activities, hindering a country's progress and development. Therefore, it is clear that good governance is vital to reducing poverty and promoting a nation's advancement.

Ali (2015) established that good governance must be characterized by features such as political accountability and legitimacy, a free and fair judiciary, accountability of bureaucracy, freedom of information and expression, infective and efficient public sector management, and cooperation with civil society organizations. The study provided indicators for the promotion of good governance, such as accountability and transparency, freedom from violence, stability in the political system, effectiveness of governmental policy, elimination of corruption, quality of governance, and establishment of the rule of law. Ali (2015) suggested that the government should be participatory, consensus-oriented, accountable, transparent, responsive, effective, and efficient. It should also be equitable and inclusive while adhering to the rule of law. Furthermore, the government should assure its people that its governance is free from corrupt practices. It should prioritize the views of minorities and listen to the voices of the most vulnerable group in society when making decisions.

E-Governance

E-governance serves as a powerful tool for implementing administrative reforms and promoting digital democracy within a state. Much of the research on this topic has focused on the use of information and communication technology from an administrative standpoint (Singh, 2023). Johansen (2023) defines e-government as the application of information technology by government agencies to transform their interactions with citizens, businesses, and other government entities. This transformation is made possible through the use of technologies such as Wide Area Networks, the Internet, and mobile computing. By leveraging these technologies, e-government can achieve a variety of goals, including improved delivery of government services, enhanced interactions with businesses and industries, empowerment of citizens through access to information, and more efficient government management. The study emphasizes that e-government is a crucial element of the information society at all levels - local, national, regional, and global. It is believed that by utilizing information and communication technology, e-government can fundamentally change the internal and external relationships of the public sector, promote greater accountability of the government, increase efficiency and cost-effectiveness, and enhance citizen participation.

E-governance is considered a promising strategy for administrative reform. It encompasses three key aspects: governance, public services, and management. Governance involves transparency, people's participation, and a democratic society. Public services should be efficient, cost-effective, and responsive, providing convenient access to citizens and businesses and greater accountability in service delivery. Management should prioritize simplicity, efficiency, and accountability, managing citizens' data and information efficiently, and providing swift and secure communication services (Ojo, 2014).

E-governance refers to the use of digital government services available to citizens, encompassing e-administration, e-services, e-democracy, and e-taxation. The adoption of e-governance is a global trend, embraced by both public sectors and organizations. In Nigeria, e-governance was first introduced in the year 2000 when former President Olusegun Obasanjo launched the National Policy on Information Technology, aimed at using technology to streamline the public sector and provide information and services to citizens. Technology has revolutionized our daily lives, impacting various areas such as education, entertainment, communication, commerce, and taxation. Digitization has particularly benefited taxation, bridging the gap between citizens and the state and enhancing the quality of public services provided to citizens (Singh, 2023).

Taxation

Taxation is the process of collecting taxes from individuals and corporations by the government, with the revenue being used to fund various programs that benefit the citizens. As defined by the Federal Ministry of Finance in 2012, taxation involves the process of tax collection within a specific area. Fasina (2014) highlights the importance of taxation in the economic growth of countries like Nigeria, particularly when an effective tax policy is implemented to reduce fiscal deficits. The study also notes that generating additional revenue from sectors like the oil industry to control fiscal deficits remains a major concern for all levels of government in Nigeria. Adefolake and Omodero (2022), emphasized that taxation is a profitable approach to generating revenue to support essential infrastructure for our country. Therefore, citizens need to pay their taxes through a well-structured tax system. Taxes are a civic obligation for citizens. They are mandatory payments that individuals make to the government to fund necessary infrastructure for society. The government uses these funds to provide essential services to citizens. Taxpayers must pay these compulsory levies to the government as required by law (Oladele, Uduma & Aderemi, 2013).

E-Taxation

The global tax landscape is rapidly evolving, with both taxpayers and tax authorities seeking innovative tax management solutions to replace outdated practices based on 20th-century legislation (Bassey, Mulligan & Ojo, 2022). Oladele, Aribaba, Adediran, and Babatunde (2020) discoursed that the e-tax system is adequate for efficient tax management, prompting tax administrators worldwide to focus on enforcing compliance and expanding the tax base through e-governance. The framework involves leveraging advanced technologies to collect and analyze data on taxpayers, to implement a transparent and compliance-oriented tax administration. As a result of these changes, tax policies have undergone exponential shifts, enforcement levels have increased, and the potential reputational risk for organizations has grown (World Bank Group, 2020). E-taxation, which includes e-registration, e-payment/e-collection, e-filing, and e-processing, is a key element of this framework. It streamlines tax payment and collection processes, eliminating the need for taxpayers to queue up for stamped acknowledgments and manual filing. Aggressive tax collection practices, such as the use of tax consultants using unorthodox methods and coercion, are being phased out in favour of compliance-oriented tax administration.

Tax administration serves as the crucial link between the government and taxpayers, responsible for collecting and processing taxes, regulating, facilitating, and providing services. However, its role is not limited to these functions. According to D'Ascenzo (2015), the tax administration's key responsibility in the modern revenue authority is to manage information to enable differentiated approaches in assisting people while protecting the masses from those who default on their legal and civic duties. A study by Barnay, Davis, Dimson, Gibbs, and Kon (2018) on 21 national and state tax administrations worldwide found that advanced tax authorities involve digitizing interactions with taxpayers, employing advanced analytics, process automation, and talent management. These measures have enabled them to progress in at least one of these areas, setting them apart from the rest. Digitalization goes beyond government operations and websites and involves transforming tools to achieve policy goals. D'Ascenzo (2015) reiterated that effective use of digital information and analytics, such as data and text mining, and visualization tools, determine modern tax administration's success.

Umenweke and Ifediora (2016) emphasized the significance of e-taxation. This innovative system allows taxpayers to access comprehensive tax information from the comfort of their homes, eliminating the need to physically visit tax offices or stations. By embracing e-taxation, tax authorities can establish an online environment that significantly reduces operating costs and enhances service delivery and administrative efficiency. E-taxation creates a speedy and seamless taxation service environment, which enables tax administration to operate continuously online, without any physical human traffic. Furthermore, this system promotes compliance and minimizes tax evasion and avoidance, which are major challenges of taxation in Nigeria.

Theoretical Framework

Theory of Innovation Translation

E-taxation is a cutting-edge solution that streamlines operations, eliminates financial losses, combats fraudulent activity, and enhances productivity by expanding revenue streams. This research is guided by the theory of innovation, which seeks not only to adopt new methodologies but also to tailor innovations to suit specific requirements. The Actor-Network Theory (ANT) proposes the concept of Innovation Translation, which refers to the process of adapting innovations to unique needs rather than employing them in their original form (Ofurum, Amaefule, Okonya & Amaefule, 2015).

Translation necessitates various tactics employed by actors to identify and organize other actors. In this study, the actor is the Nigerian tax administration, which is responsible for managing and collecting taxes from taxpayers. The theory suggests that the Federal Inland Revenue Service, State Internal Revenue Service, and Revenue Committee in the Local Government are responsible for translating existing e-taxation innovations used in other countries to meet the needs of the Nigerian government and citizens. These entities must also ensure that taxpayers comply with the regulations. For example, some SIRS and the FIRS have introduced online administrative taxation procedures such as online payment registration and evidence of tax payment issuance. This innovation enables taxpayers to pay their taxes conveniently from their homes without having to visit tax administrators in person.

Discussion of Findings

Challenges of E-Taxation

The adoption of e-taxation in Nigeria has faced obstacles due to insufficient technological expertise and resources, both at the state and local government levels. Even the federal government has encountered challenges in implementing e-taxation due to skills gaps and cyber security concerns. Hackers pose a real threat, and taxpayers are anxious about the safety of their personal information. Moreover, high levels of illiteracy in Nigeria have made it difficult for people, even those with computer skills, to navigate e-taxation applications on their mobile phones. As a result, many taxpayers are reluctant to use e-taxation and prefer traditional methods, leaving them vulnerable to fraudsters and hackers who may exploit their passwords when seeking assistance (Johar, 2017; Newman, 2018; Abasilim & Edet, 2015).

Resistance to change is another significant challenge. Many individuals prefer to maintain their old and cumbersome methods rather than adapting to new technology. They are comfortable with their current routines and are unwilling to explore a different system without first understanding it. However, it is essential to recognize that one must not become too comfortable to remain competitive (Henry, 2013), (Razzati, 2018)

For many taxpayers, accessing the internet presents a major challenge. A significant number of individuals lack the necessary facilities to access the taxation web portal, while even those who do have internet access often struggle with unreliable and unstable connectivity. The frustration of repeated processes due to poor connection can be overwhelming. Moreover, there is a general lack of awareness of electronic taxation in Nigeria, with many people still unaware of this evolving technological development. As a result, many continue to file their tax returns manually and pay taxes by visiting tax offices and banks, which can be both stressful and risky (Onuiri, Faroun, Erhinyeme & Jegede, 2015).

Tax Administration and Compliance through E-Governance

The objective of tax administration is to ensure that taxpayers comply with their obligations to the government. However, many developing countries, such as Nigeria, have weak tax administration systems, which partly explains the high levels of tax non-compliance. This, combined with corruption, leads to low revenue generation from taxation, particularly among the large informal sector not yet in the tax net. Additionally, taxpayers do not always comply with the obligations imposed by law. As a result, the government's responsibilities are increasing rapidly, but the revenue generated is insufficient to meet the needs of citizens. Empirical evidence shows that non-compliance, especially through tax evasion and avoidance, is hurting government finances in most developing countries (Alabede, 2014).

To enhance tax compliance in developing countries like Nigeria, McKerchar and Evans (2009) proposed several strategies that can be implemented. First, it is crucial to establish and improve the legitimacy and credibility of revenue authorities as part of a broader revenue-bargaining agreement between the government and citizens. Since tax administration serves as a link between taxpayers and the government, ensuring the existence of a contract between the stakeholders (taxpayers and government) should be a top priority. This means that when taxpayers fulfill their obligations, the government should provide them with basic social amenities as benefits derived from the payment of taxes. The study also recommends that tax reform goals and objectives should be well-defined, and the tax policy settings should align with those goals. Having a clear vision of the ultimate goal of tax reform and getting the tax policy settings right is crucial to the success of tax reform.

A risk management approach to taxpayer compliance is essential and should underpin resource allocation decisions. Revenue authorities need to understand their taxpayers and create appropriate strategies to address different types of compliance behavior. A variety of audit strategies can be developed to match risk assessment and available resources.

McKerchar and Evans (2009) proposed three propositions to increase tax compliance among citizens. The paper highlights four strategies that could be employed for this purpose, which are: improving tax administration; promoting voluntary compliance and tax morale; enforcing compliance, and addressing the shadow economy. Additionally, there need to be measures in place to ensure proper registration and verification of taxpayers. A modern automated registration system should be established, containing information such as a directory of eligible taxpayers in the country, unique identifiers (Taxpayer Identification Numbers or TINs), addresses, contact details, legal residence, economic activities, and links to other assets like land, vehicles, and bank accounts. The taxpayer registry is the backbone of all tax administrations and must be easily accessible to various tax administration systems (Kanga, 2018). According to Murphy (2008), compliance can be achieved through persuasion, rather than deterrence-based enforcement strategies. The latter can result in future resistance to compliance and even disrespect for the government and the law. In Nigeria, Alabede (2014) observed that certain policymakers in the tax administration take into account the demographic background of individual taxpayers when planning strategies to improve tax compliance behavior. It is suggested that different states should be allowed to adopt tax administration styles that fit the culture of the taxpayers in their jurisdiction.

The Nigerian Experience of E-Taxation

The Federal Inland Revenue underwent restructuring and implemented technology to improve tax collection, making it ICT-driven. The tax authorities partnered with financial institutions and other relevant government agencies to establish an automated payment system and identified avenues for leakages to be addressed promptly. Tax officials and taxpayers were encouraged and educated on the use of electronic payment systems to safeguard the integrity of the tax payment and collection system (Federal Ministry of Finance, 2012: 22). Several initiatives were taken to improve tax remittance, compliance, and tax clearance certificates. These included the implementation of three electronic channels for tax remittances, making full compliance with all taxes a precondition for the issuance of tax clearance certificates, revising transfer pricing declaration and disclosure forms to be used from January 2017, and an attempt to restrict the carry forward of withholding tax credits to the year they relate to, contrary to the clear provisions of the laws. The system has been in place and used by some taxpayers registered with the large tax offices in Lagos and Abuja, and later joined by some states, according to a study by (Ofurum, Amaefule, Okonya, & Amaefule 2015).

A study conducted by Adeniyi and Adesunloro (2017) shed light on the benefits of e-taxation, digitalization of the tax system, and the introduction of a Tax Identification Number (TIN) in Lagos state. The electronic filing system, which was based on the electronic tax system, allowed for more flexible filing times and reduced errors in tax returns. This system also ensured minimum leakages in the tax collection process in the state. Also, Fapohun and Obiyemi (2018) aimed to make tax compliance easier in the informal sector by developing an intelligent-based electronic policing system that allows citizens to make tax payments through a web-based programming language. The system interacts with the database to access each citizen's records and provide information on tax liabilities for easy payment.

Tax administration in Nigeria used to be done manually with the help of agents on behalf of the Inland Revenue Service, which led to corruption, according to Alake and Olatunji (2016). However, the introduction of an automated bank collection system reduced the level of fraud and provided convenience, saving time and cost for taxpayers. The study also found that reconciliation between FIRS and the tax-collecting banks was problematic. FIRS was unable to determine the accurate amount collected by the banks, leading to controversy. The use of computers for tax administration data and figures has since resolved this issue.

FIRS has found an effective solution for irregularities in taxation administration in the country with the development of direct electronic solutions. Pay Direct is a PC-based electronic payment solution designed to secure commercial transactions between an organization and its dealers/distributors. It supports payment from cash cheques, debit, and credit cards, and also opens up a window of opportunity by serving a wide range of non-cash transaction requests and other value-added services, thereby providing a low-cost entry point into the electronic payment network. Thus, the study by Alake and Olatunji (2016) provided evidence that electronic taxation has increased the percentage of tax collection. Similarly, Adeniyi and Adesunloro (2017) discovered that the electronic tax system has enhanced better management of taxpayers' data, minimized the incidence of tax evasion, and improved tax remittance. The study also affirms the significant relationship between electronic taxation and tax evasion in Lagos State.

Conclusion and Recommendation.

The transition from manual tax collection to electronic taxation has brought significant improvements to Nigeria's tax system. While it has not been implemented nationwide yet, few tax revenue offices have demonstrated that e-taxation can transform tax administration and revenue collection processes. The implementation of an e-tax system can promote efficiency, accountability, and compliance while reducing the possibility of tax leakages in Nigeria. If adopted across the country, the system will ease the burden on taxpayers and reduce operational costs, ultimately leading to increased tax revenue annually.

It is concluded, through this study, that electronic taxation can tax revenue generation, while also significantly eliminating corrupt practices in the system. Therefore, it is recommended that all tiers of government implement e-taxation to achieve improved tax administration, efficient procedures for tax collection, reduced stress on taxpayers, elimination of corruption, and increased tax revenue.

To ensure that citizens understand the benefits of the transition from manual to electronic taxation, there is a need for public education and awareness campaigns. Increased knowledge on electronic taxation of taxpayers will improve tax compliance while reducing tax evasion.

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