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EFFECTS OF TAX REVENUE GENERATION ON ECONOMIC GROWTH IN NIGERIA: AN IMPERICAL INVESTIGATION

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Abstract

The aim of this study is to examine Effect of tax revenue generation on economic growth in Nigeria. The objectives of the study include; to examine the effect of petroleum profit tax on the gross domestic product of Nigeria; to investigate the effect of company income tax on the gross domestic product of Nigeria and to ascertain the effect of customs and excise duties on the gross domestic product of Nigeria. The study used secondary sources of data gotten from CBN Statistical bulletin and relevant government publications. The research design used for the study was ex – post facto research design. The study found out that petroleum profit tax does not have significant effect on the gross domestic product of Nigeria; company income tax does not have significant effect on the gross domestic product of Nigeria and customs and excise duties do not have significant effect on the gross domestic product of Nigeria. The study recommended that given the dwindling fortunes of revenue from petroleum related sources, of recent, and the seeming bleak future of oil worldwide, Government should embark on the strategic pursuit of broadening the economy to enhance economic growth and development; Government should work at making the economic environment more conducive for businesses to thrive, as companies income tax could be a veritable complement or even replacement for the PPT.

Keywords: Revenue, Economic Growth, Tax, Tax Generation and Petroleum Profit Tax

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INTRODUCTION

Achieving targeted economic growth especially in developing economies have become a major issue considered by economic agents due to high level of tax gap, over dependent on oil revenue, poor economic governance by political leaders, pressure from globalization and over importation (Nwobodo, Adegbie, Fakunmoju, 2022). Achieving economic growth can be pursued and achieved through good tax administration. Since the early twentieth century, governments across countries have undertaken extensive tax reforms to pursue growth goals, especially in low and middle-income countries where the tax revenue and gross domestic product ranges between 14% and 15% compared to 30% in developed countries (World Bank, 2021). Thus, policy makers in developing economies place more emphasis on raising tax revenue to fund public spending activities aimed at enhancing economic growth and sustainable development. The primary responsibility of every government all over the world is to ensure security, freedom, and welfare of its citizens (Ofoegbu, Akwu& Oliver, 2016).

Plancastelli and Thirwall (2020), stressed that taxes are used for government expenditures of a social nature and to provide public goods such as health, roads, education, maintenance of law and order and external defense in Indonesia. However, taxation is a very important tool for managing the economy. It represents the crucial component in contemporary business and its relevance is manifested through stability and productibility (Kalas, Pjanic, Milenkovic & Androsic, 2016). Tax revenues in Nigeria and Ghana are also used by the government to finance infrastructure and other social needs. Efficient tax management on government financing can enhance the realization of economic growth which in the long-run can improve economic performance in both countries (Egbunike, Emodainobwo, & Gunardi, 2018).

Taxes are mandatory charges or duties levied on the goods, services and income of individuals or organizations. Taxes levied on income are widely regarded as direct taxes, and taxes levied on goods are known as indirect taxes. One of the reasons for introducing and collecting taxes is to generate government income to fund specific projects that guarantee reliable and functioning economic growth and development. By collecting taxes, basic services are provided to local residents by redistributing income and improving living standards. National taxation is an important determinant of other macroeconomic indicators, especially for developed and developing countries. There is a link between the tax system and the level of economic growth in a country. Tax policy goals vary by stage of development. Similarly, the economic criteria for determining the tax structure and the relative importance of each tax source change over time, Vincent, (2001). For example, shortly after the colonial era and Nigeria's political independence in the 1960s, the sole purpose of tax collection was to generate income. The focus then

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Prof. R. Rena [South Africa]

shifted to the goal of protecting emerging industries and redistributing income. Tax revenue is a powerful tool for economic reform and a major player in all economies of the world. It is by no means static but dynamic and needs to reflect the current reality of the economy. The tax system is an opportunity for the state to generate the additional income it needs to meet its urgent obligations, among other sources of income. A good tax system provides itself as one of the most effective means to mobilize the country's internal resources and create a favorable and fostering environment for promoting economic growth (Ogbonna 2010).

Objectives of the Study

The broad objective of this study is to appraise tax revenue and economic growth in Nigeria. The specific objectives include:

i. To examine the effect of petroleum profit tax on the gross domestic product of Nigeria.
ii. To investigate the effect of company income tax on the gross domestic product of Nigeria.
iii. To ascertain the effect of customs and excise duties on the gross domestic product of Nigeria.

Concept of Taxes

Taxes are mandatory, non – repayable remittance made to the government for products and service intermittently. It is normally paid by private businesses and consumers to the government. (Agunbiade & Idebi, 2020). Taxes are defined as a compulsory contribution imposed by the government to finance public expenditure, redistribute wealth, and influence economic behavior (Brauner & Pistone, 2021). This definition focuses on diverse functions taxes perform such as income redistribution and encouraging desired behaviors through tax incentives. Taxes are also defined as broad mechanisms for funding public needs without explicit returns and as social instruments to achieve governmental objectives which include environmental taxes aimed at modifying behavior (Heij, 2020). From a philosophical point of view, taxes are described as ethical tools of governance designed to balance individual liberty with societal wellbeing, ensuring equitable public good provision while shaping citizens behavior (O'Neill & Galligan, 2019).

Concept of Tax Revenue

Tax revenue is the income that is collected by governments through taxation. Taxation is the primary source of government revenue. Revenue may be extracted from sources such as individuals, public enterprises, trade, royalties on natural resources and/or foreign aid

(Sitharaman, 2022). Taxes collected from both direct tax and indirect tax are the revenue. It includes collections from income tax, corporation tax, customs, wealth tax, tax on land revenue, petroleum profit tax, value added tax, custom and excise duties and so on (Ashiedu, Okafor, Amahalu & Obi, 2022).

Tax revenue is the income that is gained by government through taxation. It is the receipt from tax structures. Revenues accruing to an economy such as Nigeria can be divided into two main categories, which are; oil revenue (includes revenue from royalties, Petroleum Profit Tax (PPT), gas tax) and non-oil revenue (includes trade, loans, direct and indirect taxes paid by other sectors of the economy, etc). An inefficient collection of taxes is greater in countries characterized by poverty, a large agricultural sector and large amounts of foreign aid. Tax revenue is basically government revenue generated from taxation. Tax revenue is the process of administering the tax laws in the way that achieves government aims and objectives.

Concept of Economic Growth

Economic growth is defined as an increase in economic activity that leads to an increase in a country's prospective GDP or productivity. It can also be defined as a long-term increase in per capita national output or net national product. It also means that the rate of rise in total productivity must be greater than the rate of rise in the population (Egbunike, Emudainohwo & Gunardi, 2018). John (2022) defines economic growth as the process by which a nation's wealth increases over time. The term economic growth is frequently used in discussion of short-term economic performance, and besides this it generally refers to an increase in wealth over a long period of time in the context of economic theory. According to Roser (2021), economic growth is an increase in the quantity and quality of economic goods and services produced by a society.

Economic growth can be simply be defined as an increase of the national income per capital, and involves the analysis, especially in quantitative terms. Economic growth is a process related to increasing economic indicators related to the size of the national economy, gross income per capita, and macroeconomic indicators in a country (Haller, 2012). International Monetary Fund (IMF, 2020) described Gross Domestic Product (GDP) in terms of the total monetary value of goods and services produced in a country within residents of the country, irrespective of countries of origin. Okwara & Amori (2017) identified four wheels of economic growth as (a) human resources (labour supply), (b) natural resources (land, minerals & environment quality), (c) capital formation (machines, factories & roads), and (d) technology (science, engineering, management and entrepreneurship). These enable economies to provide more of everything to their citizens such as better food and homes, more resources for medical care and pollution

control, universal education for children, more resources for military and pension for retirees. Conceptually, across the globe economic growth could be proxied with real gross domestic product (real GDP).

Public Finance Theory

Public Finance Theory was developed by Richard Musgrave in 1959 to evaluate how government revenue is utilized in the provision of public goods and services. The theory argues that tax revenue, when effectively allocated to public investment in infrastructure, education, and healthcare, can stimulate and support economic growth (Musgrave, 1959). It emphasizes three core functions of government in public finance: allocation of resources, distribution of income, and macroeconomic stabilization (Atkinson &Stiglitz, 1980).

Public goods are assumed to possess the characteristics of non-excludability and non-rivalry, meaning individuals cannot be prevented from using them and one person's consumption does not limit another's access (Samuelson, 1954). The theory further posits that the free market may fail to efficiently allocate public goods due to the presence of externalities, making government intervention necessary (Stiglitz, 1986). It assumes that government is a primary actor in redistribution of income, ensuring equity, while also maintaining economic stability through fiscal policies (Musgrave, 1959). Additionally, the theory acknowledges that taxes are a major source of government revenue and can influence individual and business decisions relating to work, savings, investment, and consumption.

However, several criticisms have been raised against the theory. Atkinson and Stiglitz (2015) argued that it prioritizes efficiency at the expense of equity, leading to uneven tax burden distribution. Critics also highlight that the theory focuses on the general level of taxation while neglecting its distributional impacts, which can worsen poverty and inequality (Mankiw, 2009). The assumption of perfect information about tax rates and their effects has also been challenged because in reality, individuals often possess imperfect information, resulting in inefficiencies (Tullock, 1967). Saez and Zucman (2016) further noted that tax incidence is difficult to measure accurately due to varying effects of different tax policies.

Despite these criticisms, public finance theory remains relevant in guiding fiscal policy. Investment in infrastructure and education is widely believed to enhance long-term income levels by improving productivity and human capital development (Johansson, 2016). While social welfare spending can reduce inequality through redistribution and risk sharing, its direct influence on economic growth is less clear. Evidence from Nigeria shows that recurrent government expenditures have a significant effect on economic growth,

whereas capital expenditures show limited impact, suggesting that not all categories of public spending contribute equally to development (Mudiaga & Onyia, 2022). Therefore, effective government size, strategic allocation of public spending, and appropriate tax system design can help foster sustainable economic growth.

EMPIRICAL REVIEW

Otekunrin, Fakile, Eluyela, Onabote, John & Ifeanyichukwu (2023) examined the impact of tax revenue on economic growth in Nigeria. The study used annual time series data obtained from the Central Bank of Nigeria (CBN) Statistical Bulletin for the period of 39 years (1980-2019). Error Correction Model technique was employed to analyse the data. The result showed that petroleum profit tax, custom and excise duties had positive impact on economic growth in Nigeria while company income tax impacted negatively on economic growth in Nigeria and likewise Value added Tax. The study recommends that taxation should be appropriately controlled to boost economic growth, lower inflation, and create jobs in the country.

Luljeta & Esat (2023) analysed the impact of direct and indirect tax revenues on economic growth in the Transition Countries of Southeast Europe (Albania, Bosnia-Herzegovina, Kosovo, North Macedonia, Montenegro and Serbia) using a Panel data for the period of 2005- 2019. The study used OLS regression analysis, random effect and fixed regressions. Autocorrelation, normal distribution and heteroscedasticity were employed to test the reliability of the model. The result of the Breusch-Pagan LM and Hausman test suggested that the model is a regression with fixed effects. This confirmed that the revenues from indirect taxes resulted in a positive and statistically significant effect while direct taxes are positive but has no significant effect on economic growth.

Imamoglu (2023) analysed the relationship between tax revenue and economic growth using quantile regression analysis with annual data for 37 OECD Countries from 1995-2020. The results from the quantile regression analysis showed that tax revenues have a negative and statistically significant effect on economic growth in countries with low economic growth and also on panel average. Furthermore, tax revenues are found to have a positive effect on economic growth in Countries with high economic growth but statistically insignificant effect in other quantile. Based on these findings, the study concludes that tax increases in OECD Countries with low economic activities will reduce economic growth. Therefore, the study recommended that these Countries should restructure their fiscal policies to facilitate economic growth.

Research Design

The researcher adopted *ex-post facto*. The reason for the adoption of this design is because the research relied on already recorded events, and researchers do not have

control over the relevant dependent and independent variables they are studying with a view to manipulating them.

Sources of Data

This study is a secondary research, as such; secondary sources of data were utilized to carry out this research. The main sources of data include: Central Bank of Nigeria (CBN) Statistical Bulletin and Nigerian Economic Statistics.

Population of the Study

The population of study consists of all the sectors of Nigerian economy.

Sample Size

The sample size of the study consisted of the selected economic variables that were used to proxy tax revenue which includes; petroleum profit tax, company income tax, custom and excise duties.

Model Specification

A multiple regression model were used to test the effect of the selected macroeconomic variables (independent variables) on Nigerian economic growth (dependent variable). Thus, the model is represented as; GDP = F (PPT, CIT, CED) …… (1) Where: GDP = Gross Domestic Product (it is used as a proxy for economic growth) PPT = Petroleum Profit Tax CIT = Company Income Tax CED = Custom and Excise Duties

Table 1: Descriptive Analysis

	LGDP	LPPT	LCIT	LCED
Mean	15.32164	12.36205	10.88936	11.26640
Median	15.36891	12.00945	10.84154	11.38396
Maximum	16.96314	14.52763	12.52562	12.39421
Minimum	13.44174	10.66436	9.164715	9.647627
Std. Dev.	1.027990	1.507792	1.031124	0.934837
Skewness	-0.087330	0.252258	-0.031511	-0.420159
Kurtosis	2.280155	1.411765	1.979335	1.857424
Jarque-Bera	0.342927	1.735641	0.653580	1.257258
Probability	0.842431	0.419866	0.721235	0.533322
Sum	229.8245	185.4307	163.3404	168.9961
Sum Sq. Dev.	14.79470	31.82812	14.88503	12.23487
Observations	15	15	15	15

Source: *Author computations: E-view 12.0. 2025*

EDITOR-IN-CHIEF
Prof. R. Rena [South Africa]

The study conducted the descriptive statistics of the relevant variables involved. Table 3 illustrates vividly these statistics. It shows total number of observations, mean, median, maximum, minimum, standard deviation, skewness, kurtosis and Jarque-Bera. The dependent variables which is gross domestic product shows the minimum of 16.96314 which was observed in 2000 and shows the maximum of 16.96314 which was observed in 2014. The mean value of the dependent variables is 15.32164 and the standard deviation is 1.027990. This implies that there was high fluctuation in gross domestic product for the years. It can be observed from Table 4.2 that all the variables have positive average values (means). The minimal deviation of the variables from their means as shown by the standard deviation gives indication of growth rate (fluctuation) of these variables over the period. It can be observed also that all the variables show signs of negative skewness except for petroleum profit tax which showed positive response.

Table 2: Presentation of test result Dependent Variable: LGDP
Method: Least Squares
Date: 10/25/25 Time: 02:03
Sample: 2000 2024
Included observations: 24

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5.009859	0.771254	6.495732	0.0000
LPPT	-0.039789	0.122129	-0.325792	0.7507
LCIT	1.101415	0.218404	5.043005	0.0004
LCED	-0.105629	0.111730	-0.945388	0.3648

R-squared	0.959941	Mean dependent var	15.32164
Adjusted R-squared	0.949016	S.D. dependent var	1.027990
S.E. of regression	0.232116	Akaike info criterion	0.140021
Sum squared resid	0.592657	Schwarz criterion	0.328834
Log likelihood	2.949843	Hannan-Quinn criter.	0.138010
F-statistic	87.86555	Durbin-Watson stat	1.736002
Prob(F-statistic)	0.000000		

Source: Author's Computation E-View 12.0 2025

Discussion of Findings

From the above regression analysis, the R2 is 0.959941 which is about 96%. The R2 is used to explain the goodness of fit. Therefore, since it is about 95%, it implies that about 95% change in LGDP is explained by the independent variables and the higher the R2 the better

EDITOR-IN-CHIEF
Prof. R. Rena [South Africa]

fit the independent variables. Also the adjusted R2 which is 0.949016 is about 95%. It shows there is 5% cause in variation changes of the independent variables. It also allows other variables to be added. Since the F – statistics is 87.86555 which is greater than 2.5 and the probability value is 0.00000 is<0.05. This shows that the model is significant and has a high goodness of fit. The Durbin-Watson statistics which equals about 2 shows no sign of auto-correlation.

The findings of this study contributes towards a higher knowledge of tax revenue and economic growth in Nigeria. GDP and 4 different variables that constitute petroleum profit tax, company income tax, custom and excise duties, and value added tax had been advanced to test which elements high-quality describes monetary increase in Nigeria.

The end result indicates that petroleum income tax, company income tax, custom and excise duties, are tremendous variables in explaining the monetary increase in Nigeria. The implication of the findings is majorly for coverage makers, particularly the Federal Board of Inland Revenue as maximum of the variables indicates a definitely tremendous courting with economic growth, that means that there ought to be no location in tax series that ought to be taken gently as they have all established to be main variables in connection to the increase of the financial system. Also, for researchers, the look at will re-introduce them to a one of a kind course of methods wherein tax revenue can make contributions to the monetary increase in Nigeria and add to the prevailing literatures in this problem be counted and additionally make certain that the regulatory frame enforce rules with the intention to reduce the loop holes in tax legal guidelines which tax payers capitalize directly to steer clear of tax.

One of the principle functions of tax revenue generation is to elevate revenue that the authorities can use to provide good services and infrastructure for its residents in addition to decorate increase and development however the case appears to be one of a kind in Nigeria because the bodily evidences does not show that budget generated from tax revenue are used for this purpose. Analysis has thrown a few mild at the effect of tax revenue on Nigeria`s financial system. It is glaring that the Nigerian overall tax revenue generated has a tremendous effect at the financial system and development in general.

CONCLUSION

The study concluded that a positive and insignificant relationship exists amongst all the variables from the result of the analysis. It was also concluded from the result of the descriptive statistics that all the variables except petroleum profit tax are negatively skewed while on the other hand all the variables have abnormal kurtosis as their kurtosis are less than 3 which is the value of a normal kurtosis. From the regression result, the study also concluded that a unit percent change in the independent variable will lead to

about 96% change in the dependent variable. This conclusion was drawn due to the fact that the R2 of the regression result is about 96%. This implies there is goodness of fit. The result also showed that it is significant as the F-statistics which is 87.86555 is greater than 2.5 and its probability value being 0.000000 is less than 5%. Finally, the study also concluded that there is no auto correlation in the result of the analysis as the Durbin-Watson Statistics is approximately equal to 2. The result above showed a positive and significant among all the variables used in this study. This is due to the fact that all their t – statistics values are greater than 2.5 and their probability values are less than 5%. From the findings of this study, it is concluded that petroleum profits tax does not have a significant positive relationship with grand and yet still have a long run relationship among themselves for the period covered in the study.

POLICY RECOMMENDATIONS

The following recommendations are made for this study:

i. Given the dwindling fortunes of revenue from petroleum related sources, of recent, and the seeming bleak future of oil worldwide, Government should embark on the strategic pursuit of broadening the economy to enhance economic growth and development;
ii. Government should work at making the economic environment more conducive for businesses to thrive, as companies income tax could be a veritable complement or even replacement for the PPT.
iii. The petroleum sector in Nigeria should be well coordinated and encouraged to grow so that more revenue should accrue to it. It is hoped that increased income through petroleum will enhance tax payment from that sector.

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