Tax Administration in Nigeria: A Systematic Literature Review

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Abstract

Tax administration is vital for national development, acting as the principal vehicle through which governments generate revenue for economic growth and public service delivery. In Nigeria, tax collection is administered by the Federal Inland Revenue Service (FIRS), State Internal Revenue Service (SIRS), and Local Government Revenue authorities. These entities gather funds to support crucial infrastructure, healthcare, education, and other critical services. However, Nigeria faces significant challenges in tax administration, including rampant tax evasion, a substantial untaxed informal sector, corruption, and complex tax legislation. These issues hinder the government's capacity to generate sufficient revenue for national development. This systematic review analyzes the existing literature on tax administration in Nigeria from 2018 to 2024, addressing three key questions: (i) What are the primary obstacles in tax administration? (ii) How does tax administration influence government performance and revenue generation? (iii) What measures have been suggested or implemented to improve tax administration efficiency? Through a comprehensive search of databases such as Research gate, PubMed, JSTOR, Google Scholar, and others, this study finds noteworthy discoveries linked to recent tax reforms, such as the implementation of the Tax Identification Number (TIN) system and the Voluntary Assets and Income Declaration Scheme (VAIDS), have had a mixed impact on revenue generation. The use of technology, including e-tax systems, has enhanced tax compliance but faces challenges related to internet connectivity and cyber security. Additionally, the informal sector remains largely untaxed, posing a significant challenge to expanding the tax base. The implications of these findings highlight the need for further reforms in tax administration. Streamlining tax regulations, enhancing technological infrastructure, combating corruption, and improving taxpayer education are essential steps for increasing revenue collection. Addressing these challenges will not only boost revenue generation but also promote sustainable economic growth in Nigeria. Policymakers and stakeholders can leverage these insights to build a more efficient and transparent tax system, thereby contributing to overall economic and social stability.

Keywords: Tax Administration, E-Taxation, Revenue Collection, Tax Compliance, Policy Reforms

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1. Introduction

Tax administration plays a key role in national development as it is the method through which governments collect revenues that are crucial to economic growth and public service delivery. Kiabel and Nwokah (2011) observed that, tax administration is the process by which the proper tax agency ascertain and collect taxes from persons, individuals, and business entities in a way that upholds objectivity and fairness while preventing tax evasion. Soyode and Ogbonna (2012) describe tax administration as the spectrum of procedures employed by the government to manage and carry out its different projects for the welfare of its citizens. The Joint Tax Board at the federal level, the Federal Inland Revenue Service (FIRS), which is housed in several states and is part of the federal government, the State Internal Revenue Service in each state, and the Local Government Revenue authorities, which are responsible for specific tax functions, are all involved in tax administration in Nigeria. According to relevant legislation, these entities are responsible with collecting taxes (tax revenue) for the government's numerous initiatives and operations. Effective tax administration guarantees the collection of taxes that finance infrastructure, healthcare, education, and other critical areas, hence maintaining social and economic stability. In the context of emerging nations like Nigeria, the relevance of tax administration is particularly obvious given the reliance on tax revenues to promote sustainable development. As such, understanding the dynamics of tax administration, its problems, and its influence on economic growth is vital for policymakers and stakeholders.

In Nigeria, taxes are one of the key strategies of producing income to pay government expenses. The Federal Inland Revenue Service (FIRS) and several State Internal Revenue Service’s (SIRS) are the major entities responsible for tax collection in the country. These entities are entrusted with ensuring that taxes are collected efficiently and that tax regulations are implemented. The importance of taxation in Nigeria's economic progress cannot be overemphasized. Taxes provide the government with the financial resources needed to invest in key infrastructure projects, which are essential for economic development. Moreover, taxes aids in redistributing wealth, lowering economic inequality, and fostering social fairness (Abiola & Asiweh, 2012).

However, despite the importance of taxation, Nigeria confronts severe issues in tax administration that hamper the country's capacity to earn adequate income. One of the key difficulties is the high prevalence of tax evasion and avoidance. Many organizations and individuals engage in tactics that lower their tax liability, such as underreporting revenue or exaggerating costs (Odusola, 2016). This issue is aggravated by the enormous informal sector in Nigeria, which remains mostly untaxed. The informal sector accounts for a major component of the Nigerian economy, however it contributes minimally to tax receipts (Appah, 2010). This provides a huge difficulty for tax administrators, as it inhibits the government's capacity to harness the full potential of its revenue base. Another important concern is corruption within the tax administration system. Instances of bribery and fraud among tax authorities are now prevalent, resulting to revenue leakages and a lack of public faith in the tax system (Agbonika, 2012). Corruption impairs the effectiveness of tax collection and produces a feeling of unfairness, which further inhibits compliance among taxpayers. Moreover, the complexity of Nigeria's tax legislation and the inefficiencies in the tax collecting process lead to administrative

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bottlenecks that impair the overall efficacy of tax administration (Ogbuegbu, 2016). The lack of proper training and resources for tax officers also affects their capacity to implement tax laws effectively and handle taxpayer information efficiently. Looking into these difficulties is vital for strengthening Nigeria's tax administration and guaranteeing that the government can produce the income required for national growth. This requires extensive changes aimed at simplifying tax legislation, boosting the ability of tax officers, and utilizing technology to improve revenue collection operations. Additionally, efforts must be taken to eliminate corruption within the tax administration system and to extend the revenue base by bringing the informal sector into the tax net. By fixing these difficulties, Nigeria can enhance its tax administration, increase revenue generation, and encourage sustainable economic growth.

Therefore, given the vast numbers of literatures written during the year 2018-2024 on tax administration in Nigeria, the goal of this article is to identify those that would aid in attaining successful tax administration system in Nigeria. The purpose of this study is directed by the research questions (i) what are the key issues in tax administration in Nigeria? (ii) How does tax administration affect government performance and revenue generation? (iii) What initiatives have been suggested or implemented to increase effective tax administration in Nigeria? The study is also arranged as follows: Methodology, identification of data sources, selection of research, results and discussions of findings, conclusion, and policy recommendations.

2. Methodology

The technique for this systematic literature review hinges on a comprehensive and structured search procedure to examine tax administration in Nigeria. A well-defined search strategy was established, targeting numerous academic databases to assure the retrieval of relevant research. The method includes employing both primary and secondary keywords relating to tax administration, revenue collection, economic growth, and public finance, concentrating primarily on the Nigerian setting. The databases searched included Pub Med, JSTOR, Google Scholar, the Research gate, Web of Science, Scopus, and EBSCOhost, all chosen for their interdisciplinary coverage of taxes, public administration, economics, and social sciences. A set of inclusion and exclusion criteria inspired the selection of studies. These criteria guaranteed that only peer-reviewed articles, conference papers, and government reports concentrating on tax administration in Nigeria between 2018 and 2024 were included. The search results underwent a two-step screening process: title and abstract screening, followed by full-text inspection. Each study was graded based on geographical relevance, thematic focus, methodological rigor, and publishing type. The inclusion of recent and relevant research, together with peer-reviewed information, meant that the final analysis was based on credible and up-to-date literature, offering an in-depth understanding of tax administration in Nigeria.

2.1. Identification of Data Sources

For this systematic study, a number of academic and interdisciplinary databases were leveraged to obtain complete literature on tax administration in Nigeria. The discovery of data sources involves searching for well-established and highly recognized academic repositories that allow access to peer-reviewed journals, and relevant government reports. The key databases chosen were PubMed, JSTOR, Google Scholar, Researchgate, Web of Science, Scopus, and

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EBSCOhost, all picked for their importance to accounting (taxation), economics, public administration, and social sciences research. Each database was rigorously searched using both primary and secondary keywords, covering crucial issues such as tax administration, revenue collection, economic development, tax compliance, and corruption in public finance. Boolean operators were applied to narrow search results and ensure that studies addressing tax policies and their influence on national development in Nigeria were collected. By combining multiple sources from across disciplines, including peer reviewed literature and official publications, the review ensured a comprehensive and inclusive approach to acquiring pertinent data on the Nigerian tax administration. This strategy of finding data sources guaranteed that all key viewpoints on tax administration were incorporated in the final study.

2.2. Selection of Studies

The selection of articles for this systematic literature review followed a rigorous, multi-stage approach to ensure that only the most relevant and high-quality material was included. The approach began with a title and abstract screening phase, when studies received from database searches were initially assessed to determine their relevance to tax administration in Nigeria. Articles that fulfilled the preliminary inclusion criteria were shortlisted for a more extensive full-text review. This approach was carried out using a standardized checklist to guarantee uniformity between reviewers. During the full-text screening, each article was evaluated based on a set of specified inclusion and exclusion criteria. Studies that focused on tax administration in Nigeria, displayed methodological rigor, and provided useful insights into revenue collection, tax compliance, or the influence of tax policy on economic growth were selected. Discrepancies in study selection were addressed by discussion or, if required, contact with a third reviewer. The last batch of investigations comprised peer-reviewed journal publications published from 2018 to 2024. This selection method secured the inclusion of the most relevant and up-to-date studies, giving a strong platform for studying tax administration in Nigeria.

Figure1: Table summarizing the selection process of the literature reviewed

STEPS	***DESCRIPTION***
1. Search Strategy	Conducted a systematic search across multiple academic databases, including PubMed, JSTOR, Google Scholar, ResearchGate, Web of Science, Scopus, and EBSCOhost.
2. Keywords Used	Primary and secondary keywords were utilized, focusing on terms related to tax administration, revenue collection, economic growth, and public finance in Nigeria.
3. Inclusion Criteria	Peer-reviewed articles, conference papers, and government reports published between 2018 and 2024, specifically focused on Nigeria's tax administration.
4. Exclusion Criteria	Excluded studies that were not peer-reviewed, outside the target publication window, or unrelated to Nigeria's tax administration.
5. Initial Screening (Titles)	Reviewed titles of all search results to ensure relevance to the topic.
6. Abstract	Selected studies based on a detailed abstract review to confirm

Screening	alignment with the research objectives and inclusion criteria.
7. Full-Text Review	Conducted a thorough examination of the full text of selected studies, assessing for geographic relevance, thematic focus, and methodological rigor.
8. Final Selection	Included studies that met all criteria, providing a comprehensive and up-to-date perspective on tax administration in Nigeria.

3. Results and Discussion

3.1. Evolution of Tax Administration Frameworks

An examination of tax administration systems in Nigeria indicates substantial revisions aimed at enhancing revenue collection efficiency and transparency. These changes include the implementation of the Tax Identification Number (TIN) system and the formation of the Federal Inland Revenue Service (FIRS) as an independent body(Okonjo-Iweala, 2018). The deployment of technology, such as the Integrated Tax Administration System (ITAS), has expedited tax processes and decreased evasion (Agbetunde, 2020). However, obstacles including poor infrastructure and low taxpayer education still restrict ideal functioning. These findings imply that while progress has been achieved, additional improvements in infrastructure and education are needed to ensure total tax compliance (Igbinovia, 2021). While earlier studies like those by Odusola (2021) noted the potential of digital systems, this review provides more updated insights, especially on challenges like internet connectivity and cybersecurity concerns, which have become more critical as digital adoption increases.

3.2. Impact of Tax Reforms on Revenue Generation

The assessment reveals that tax reforms in Nigeria have had a favourable impact on revenue generation, but with uneven results across different industries. The implementation of the Voluntary Assets and Income Declaration Scheme (VAIDS) enhanced tax compliance, contributing to a temporary surge in income (Olaoye & Ekundayo, 2019). However, the impact was not sustained due to a lack of enforcement measures and popular scepticism in government accountability (Ariyo & Jerome, 2020). These findings underline the necessity for persistent enforcement of tax rules and greater openness in the application of tax funds to sustain taxpayer confidence and compliance (Ezenwoke & Ayodele, 2021). Earlier studies focused on short-term impacts, whereas this review highlights the need for sustained efforts and accountability to maintain the positive effects of tax reforms, emphasizing a more dynamic approach to policy evaluation.

3.3. Role of Technology in Enhancing Tax Compliance

Technology has played a major role in boosting tax compliance in Nigeria, notably through the adoption of electronic tax filing systems and digital payment platforms. Studies suggest that the deployment of e-tax systems has lowered the administrative load on taxpayers and avoided mistakes in tax files (Ibanichuka & Akani, 2020). However, issues such as internet connectivity and cyber security concerns have hampered the full potential of these technologies (Odusola, 2021). The findings imply that while technology has enhanced tax administration, resolving infrastructure and security challenges are vital for maximizing its advantages (Olowookere, 2023).

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3.4. Challenges of Informal Sector Taxation

Taxation of the informal sector is a serious concern in Nigeria's tax administration system. The research suggests that the informal sector forms a major component of the economy, although it remains mainly untaxed due to difficulties such as lack of sufficient paperwork, poor tax morale, and confusing tax processes (Adeyemi & Dada, 2019). Efforts to bring informal companies into the tax net have been met with opposition, partly owing to mistrust of government institutions (Ekeocha & Akindele, 2020). These findings underline the need for simpler tax processes and trust-building initiatives to facilitate voluntary compliance among informal sector firms (Oji, 2022).

3.5. Taxpayer Perception and Compliance Behavior

The review finds that taxpayer views strongly impact compliance behavior in Nigeria. Positive opinions of government accountability and service delivery connect with better levels of tax compliance, while perceptions of corruption and inefficiency contribute to tax evasion (Fasina & Olaniyan, 2018). Public awareness campaigns and enhanced government openness have been advocated as measures to improve taxpayer attitudes and compliance (Ajayi & Osemeke, 2019). These findings show that boosting the public's trust in the government is important to enhancing voluntary tax compliance (Oboh & Isa, 2021). However, this study is in contrast with earlier studies which often focused on compliance from a legal or enforcement perspective, while our review brings in the behavioral aspect, advancing the discussion on how trust and government performance directly influence taxpayer behavior.

3.6. Fiscal Federalism and Tax Administration

Fiscal federalism presents both possibilities and problems for tax administration in Nigeria. The research suggests that decentralized tax collection at the state and municipal levels has contributed to enhanced revenue production in certain places but has also resulted in inequities and inefficiencies (Oloyede, 2019). The absence of harmonization in tax regulations among states provides challenges for enterprises operating in numerous jurisdictions (Adeniran & Mbonu, 2020). These findings underscore the need for a better coordinated approach to tax policy and administration across all levels of government to promote justice and efficiency in tax collection in Nigeria (Ojo, 2021).

3.7. The Role of Tax Incentives in Economic Development

Tax incentives have been utilized as a measure to accelerate economic growth in Nigeria, notably in attracting foreign direct investment (FDI). The study indicates mixed outcomes, with some studies showing that tax incentives have effectively attracted investments in certain sectors, such as manufacturing (Onyema & Chigbu, 2020). However, some studies claim that these incentives typically result in revenue losses without considerably enhancing economic development, particularly when not effectively targeted (Ekeocha & Akindele, 2020). These findings imply that while tax incentives can be useful, they should be carefully structured and targeted to reduce revenue leakage and ensure they contribute to larger economic goals (Nwokah & Anyanwu, 2021). For example, the continuing tax waiver by the Tinubu led administration, on some imported foodstuff to stop the increasing waves of food inflation in Nigeria.

3.8. Tax Administration and Small and Medium Enterprises (SMEs)

The tax administration system's influence on small and medium Enterprises (SMEs) in Nigeria is a major topic of concern. The research suggests that complicated tax legislation and high compliance costs disproportionately harm SMEs, frequently resulting to non-compliance or informal activities (Inegbedion & Aigbokhaevbolo, 2020). Simplification of tax processes and provision of targeted support for SMEs have been recommended as strategies to promote compliance and lower the tax burden on small enterprises (Ogunyomi & Saka, 2021). Ogunshola and Kasztelnik (2022)explore the factors that influence tax compliance among Micro, Small, and Medium Enterprises (MSMEs) in Nigeria. It highlights the challenges these businesses face in meeting tax obligations and suggests ways to improve compliance, focusing on policy interventions that encourage tax education and reduce administrative burdens. These findings underline the relevance of a favourable tax environment for the growth and formalization of SMEs in Nigeria (Okon & Obasi, 2023). Unlike traditional studies that mainly looked at broad tax compliance issues, this review delves into specific sectors like MSMEs, offering more targeted insights into how tax policies can be tailored to different economic segments.

3.9. Administrative Capacity and Tax Collection Efficiency

The administrative competence of tax agencies in Nigeria is a crucial predictor of tax collection efficiency. Studies suggest that poor training, lack of contemporary infrastructure, and corruption within tax agency leads to inefficiencies in tax administration (Adesina & Ogunleye, 2019). Efforts to strengthen administrative capacity, including personnel training and the implementation of contemporary technology, have been advised to boost the efficacy of tax collection (Olanipekun & Egbetunde, 2020). These data show that enhancing the administrative competence of tax agencies is vital for boosting tax collection in Nigeria (Yusuf & Alimi, 2022).

3.10. Tax Policy Reforms and Economic Growth

The study demonstrates that tax policy reforms in Nigeria have had diverse consequences on economic development. While certain measures, such as the decrease of corporate tax rates, have spurred economic activity and investment, others, like the implementation of the Value Added Tax (VAT), have had mixed impacts on consumption and inflation (Adeniyi & Obafemi, 2020). The literature argues that tax policies need to be properly calibrated to assist economic growth without placing undue costs on consumers or enterprises (Ebi, 2021). These findings underline the significance of evidence-based tax policy revisions that examine the larger economic ramifications (Nwachukwu & Nwankwo, 2022).

In summary, this review advances the literature by incorporating recent technological, behavioral, and sector-specific studies, offering a more up-to-date and comprehensive view of Nigeria's tax administration challenges and opportunities. It contrasts with older studies by focusing on emerging issues such as digital transformation and the behavioral aspects of tax compliance, which were less emphasized in earlier research.

4. Implications for Policy and Practice

Continuous improvement in tax infrastructure is critical. Policies should focus on upgrading technological tools like the Integrated Tax Administration System (ITAS) and expanding the Tax

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Identification Number (TIN) system to enhance transparency and efficiency. Tax agencies also need to prioritize taxpayer education to address gaps in knowledge that hinder compliance. A comprehensive education campaign, especially in rural and underserved areas, could improve the effectiveness of tax reforms.

Policymakers need to simplify tax processes and create incentives for informal sector businesses to enter the formal economy. This could include tax holidays, simplified filing procedures, and reduced rates for small businesses transitioning to formal operation.

Policies that emphasize transparency, anti-corruption measures, and better service delivery from the government will help improve taxpayer perceptions. Establishing feedback mechanisms where taxpayers can see how their contributions are being used may boost compliance.

5. Conclusion

The systematic review of tax administration in Nigeria from 2018 to 2024 shows remarkable progress in the implementation of tax reforms and modernization initiatives aimed at enhancing tax compliance and revenue collection. The introduction of technology, notably e-tax systems, has boosted administrative efficiency, while programs like the Voluntary Assets and Income Declaration Scheme (VAIDS) have had beneficial, albeit short-lived, benefits on revenue. However, persistent obstacles continue, notably in taxing the informal economy, resolving taxpayer skepticism, and overcoming infrastructure limits. The evaluation underlines the significance of increasing taxpayer confidence via government accountability and openness, as well as streamlining tax procedures to encourage voluntary compliance.

Hence, the findings underline the need for more harmonization of tax policy throughout Nigeria’s fragmented fiscal framework, with appropriate tax incentives to boost economic growth without jeopardizing revenue. Improving the administrative capacity of tax authorities and tackling the special issues encountered by small and medium firms (SMEs) in tax compliance are vital for achieving sustainable changes in Nigeria's tax system. Overall, while tax reforms have helped to enhanced efficiency and revenue, a multidimensional strategy that encompasses technical, administrative, and policy-level improvements is required for improving tax administration in Nigeria.

6. Recommendations for Policy and Practice

1) FIRS should invest in solid technology infrastructure to enable e-tax systems and digital payment platforms. This will simplify tax operations, eliminate mistakes, and minimize potential for tax evasion, particularly in locations with minimal internet penetration.
2) Each of the State Internal Revenue Service should adopt simpler and transparent tax processes targeting the informal sector. This will help bring more informal enterprises into the tax net while reducing the complexity and expenses associated with compliance.
3) There should be improved openness in the Use of tax revenue in order to strengthen public reporting and accountability. FIRS and SIRS should promote Initiatives such as providing yearly reports on tax revenue distribution. This will develop taxpayer trust and encourage voluntary compliance.

4) SIRS should propose specific tax incentives that assist the growth of small and medium companies (SMEs) in each respective state. These incentives should seek to lessen the financial load on SMEs while supporting their formalization and growth.
5) The FIRS should initiate extensive taxpayer education efforts to promote knowledge about tax duties and the advantages of compliance. Improved awareness of tax regulations will certainly boost compliance, especially among people and firms in the informal sector.
6) FIRS should compel the use of the Taxpayer Identification Number (TIN) across all economic activity, including informal firms. This will help capture a bigger revenue base and decrease tax evasion.
7) Implementation of a coordinated approach to fiscal federalism by harmonizing tax policy among federal, state, and municipal governments. This will decrease discrepancies in tax administration, streamline cross-border corporate activities, and boost the generation of revenue at all levels.
8) FIRS and SIRS should engage in capacity-building initiatives for tax authorities, concentrating on staff training, anti-corruption measures, and the use of contemporary tax administration systems. This will increase the efficiency and professionalism of tax officers, leading to greater enforcement across the three levels of government.
9) The Joint Tax Board (JTB) as a matter of urgency should design and implement tougher enforcement procedures to guarantee compliance with tax regulations. These methods should include tougher fines for evasion, as well as technology to identify and handle tax fraud in real-time.
10) FIRS in partnership with National Information Technology Development Agency (NITDA) shall invest in data security and cyber security measures to secure sensitive taxpayer information. As more taxpayers connect with digital tax platforms, securing data safety is vital for preserving public faith in the system.

7. Suggestion for Future Research

The following can be considered as suggestion for future research:

1. Comparative analysis of tax administration in African countries.
2. Impact of digital transformation on tax compliance in Nigeria.
3. Longitudinal study on tax reforms.

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