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Electronic Taxation and Tax Revenue of Nigeria

Ajinwo Bright PhD, ACA[1] & Tony-Obiosa Ruth Lesi PhD, ACA[2]
[1&2]Department of Accounting, Rivers State University, Port Harcourt, Nigeria.
[1]bright.ajinwo@ust.edu.ng & [2]ruthlesi@yahoo.co.uk

ABSTRACT: This study looked into the relationship between variants of electronic taxation and tax revenue in Nigeria. The research provided answers to many research questions and hypothesis was also tested that helped us to establish that there is no significant relationship between electronic taxation and tax revenue in Nigeria. The study population comprises of staff of federal Inland Revenue service and state boards of internal revenue. The research also adopted probability sampling technique because it concerns a selection among the population. Questionnaires were administered to the relevant places. The Pearson's Product Moment Correlation and Partial Regression were used to test the hypotheses using the SPSS latest version. From the analysis, it showed that a positive and significant relationship exist between the dimensions of electronic taxation and the measures of tax revenue. The findings shows that E-taxation boost the revenue base of any country that adopts it, including Nigeria. Hence, the study recommends the following: The government should endeavor to ensure that e-taxation is given more attention in order to ensure optimum results from its implementation; the processes of E-taxation should be simplified in order to make it easy for everyone to queue into it; the government should endeavor to ensure that there are adequate incentives to encourage E-taxation in Nigeria.

KEYWORDS: E-filing, E-payment, E-registration, CIT, PIT.

INTRODUCTION

With the advancement of technology today, almost all the aspects of human activities and transactions are being digitalized. A lot of manual operations have phased out due to the use of computerized systems which are more efficient and less time-consuming. Private sector industries like the banking industry have embraced the digitalization of most of its operations to enhance its efficiency and to be able to serve their customers better. In terms of money transactions, the digital system has been proven to be more effective in tracking the movement of transactions and also in spotting errors where and when they occur. In line with this wave of digitalization, governments all over the world have also queue into it to enable them cut down costs and also increase the efficiency of running some of their crucial activities. A very prominent area of the adoption of digitalization is in the area of revenue collection. The boosted usage of the internet was initially due to private sector interests, but governments across the globe are now becoming part of this revolution (Dinara, Ali and Kumarcsh, 2020).

Tax is of phenomenal importance to the government because of its major source of revenue (Otekunrin, Nwanji, Eluyela, Inegbedion and Eleda, (2021). Because society's economic resources are finite, the government seeks for new methods to collect funds in order to satisfy its financial commitments. The tax system allows the government to collect more income that is required to meet its pressing commitments. A tax system is one of the most effective ways of mobilizing a country's internal resources, and it lends itself to the creation of an environment favourable to economic progress. The purpose of tax revenue is to create income for the benefit of a nation's people, with an emphasis on supporting economic growth and development via the provision of basic amenities and enhanced public services through efficient administrative systems and structures.

According to Cobham (2010), the electronic tax system was introduced globally about 30 years ago. He posited that it started in 1986 as a little computer test program in which only five tax payers from Cincinnati, Raleigh, Durham and Phoenix agreed to participate. Since then, electronic tax system has become a common channel, serving various tax payers across the globe yearly. These changes were made to increase the efficiency, effectiveness, and convenience of both the taxpayer and the tax authority in terms of compliance costs, administrative costs, internal operations, and the process of engaging in tax-related issues with the tax authority without having to visit the tax administration office. Electronic tax system is an online system or channel where taxpayers are able to have access or permit to the platform through the use of internet, in order to have access to all the services provided by the tax authority such as the registration for a tax identification number and electronic tax filing of tax returns (Wasao, 2014). According to Olaoye and Atilola (2018), electronic revenue collection in developing countries has gained increased prominence.

The E-tax system is an essential online service through which the citizens can record their income tax returns safely and comfortably (Fu, Farn and Chao, 2016). The key benefit of the E-tax system is that it incorporates tax preparation, filing of online tax returns and online tax payment facilities in one system. This method is incredibly beneficial to the governments as it eliminates a lot of errors made by the taxpayers during manual filings. According to Amaefule (2012), E-taxation is the process of assessing, collecting and administering the taxation process via an electronic media. It involves processes which allow the payment of taxes via online platforms. Richards and Ekhator (2019) posited that electronic taxation in Nigeria, if sustained, will lead to an increase in voluntary compliance, positive effects on the tax culture in Nigeria and an enhancement of the delivery capacity of the Revenue.

Prior studies on this subject matter have been carried out over the years. However, the need for this current study arises from an identified gap in literature. The studies of Allahverdi, Alagoz & Ortakarpuz (2017); Taiwo, Adenike and Akande (2019); Tyokoso, Onho and Musa (2021) showed a positive relationship between E-taxation and tax revenue. On the other hand, the studies of Olaoye and Atilola (2018) showed a negative impact of E-tax on revenue generation. These conflicting findings therefore necessitate further investigation into this subject matter. Hence, the problem which this study specifically aims to address borders on how E-Tax Payment, E-Tax Filing and E-Registration affects the Company Income Tax (CIT) and Personal Income Tax (PIT). The purpose of this study is to examine E-taxation and tax revenue in Nigeria.

The study intends to examine the following hypotheses:

H01: There is no significant effect of E-Tax Payment on the Company Income Tax (CIT) in Nigeria.
H02: There is no significant effect of E-Tax Payment on the Personal Income Tax (PIT) in Nigeria.
H03: There is no significant effect of E-Tax Filing on the Company Income Tax (CIT) in Nigeria.
H04: There is no significant effect of E-Tax Filing on the Personal Income Tax (PIT) in Nigeria.
H05: There is no significant effect of E-Registration on the Company Income Tax (CIT) in Nigeria.
H06: There is no significant effect of E-Registration on the Personal Income Tax (PIT) in Nigeria.

LITERATURE REVIEW

Bojuwon (2015) examined factors influencing income taxpayers' reaction towards E-tax system adoption in Nigeria. A quantitative analysis was employed using the statistical package for the social sciences to analyze the data collected from 260 income taxpayers in Nigeria via a survey questionnaire. The finding shows that taxpayers' trust, ease of use, compatibility, complexity, relative advantage, government support, security and resistance to change are variables that influence taxpayers' reaction towards an E-tax system in Nigeria. The study recommended that if the tax authority and policy maker put into consideration the identified variables it will lead to increase in revenue generation and reduction in the over reliance on the oil revenue.

Obara & Nangih (2017) conducted the effect of monitoring and education on government's internally generated revenue by state governments in Nigeria. Survey research design was adopted for the study. Regression and Pearson Product Moment correlation in SPSS were adopted for the analysis of the data collected for the study. The results of the study showed that there was a significant positive relationship between continuous tax monitoring and internally generated revenue. The study therefore recommended that effective tax monitoring by the authorities and regular education of tax payers on the benefits of paying tax, would ensure improved revenue generation in Nigeria.

Oluyombo & Olayinka (2018) carried out a study on tax compliance and government revenue growth in Nigeria with emphasis on federally collected non-oil revenue. The study adopted the ex-post facto research design using secondary data sourced from the Federal Inland Revenue Service management bulletin. The data gathered for study were analyzed using Ordinary Least Square regression technique. The findings of the study revealed that tax compliance have significant effect on boosting tax revenue generation and that tax default can cause significant variation in government revenue. The study therefore recommended that Federal Inland Revenue Service should open more offices across the federation to increase the ease of paying taxes, set performance targets for managers of tax offices and sanction for non-performance, improve on leadership accountability at all levels of government and ensure that tax revenue is transparently utilized so that taxpayers can see the benefits accruable from tax payment and take ownership of public infrastructures.

Bala & Musa (2019) carried out an analysis of electronic taxation and non-oil tax revenue in Nigeria. The study adopted experimental research design. The findings of the study showed that there has been a significant increase in company income tax and value added tax revenue with the adoption of electronic taxation system. However, revenue generated from capital gains tax and EDT did not record any significant increase after adoption of electronic taxation system. The study recommended that the Federal Inland Revenue Service (FIRS) should simplify the process of E-filing so that individual taxpayers can easily fill their tax returns on time.

Olaoye & Atilola (2019) studied the effect of E-tax payment on revenue generation in Nigeria. The study adopted the ex-post facto research design. The analysis was carried out using trend analysis, descriptive statistics of mean and standard deviation, paired sampled t-test. The findings of the study revealed that there was insignificant positive difference between pre and post value added tax revenue with t-statistics and p-value of 0.520 and 0.612 respectively. Also, the study revealed a positive insignificant difference between pre and post capital gain tax revenue with t-statistics and p-value of 1.218 and 0.247. The study therefore recommended that Federal Inland Revenue Services should come up with measures to ensure that defaulters are brought to book and dealt with according to the provisions of the laws.

Elisa, Graciella & Jessica (2019) carried out a study on E-Tax satisfaction and Taxpayer expectation toward Tax consultant. A survey research design was adopted for the study in order to collect data from taxpayers who had used the E-tax system directly for minimum three times. That total sample for the study was 105 taxpayers. The analysis technique employed was the multiple linear regression technique with SPSS software. The study found that E-tax system satisfaction influences the expectation of a tax consultant regarding saving time, and legal compliance. It also showed that E-tax system satisfaction mostly influences the expectation of tax consultant as a protector against tax institution in case of tax audit.

Sahertian (2020) studied the determinants of E-tax system acceptance by users. The analysis technique used in this study was structural equation modeling. The survey research design was adopted for the study. Purposive and accidental sampling technique was adopted for the study. The findings of the study showed that the users' attitudes were significantly influenced by the perceived useful, beliefs, and compatibility. The study recommended that government should promote E-tax system usage socialization so that the society is well educated about the E-tax system.

Nnubia, Okafor, Chukwunike, Asogwa & Ogan (2020) carried out a study on the effect of E-taxation on revenue generation in Nigeria. The information gathered for the study was analyzed using ordinary least square method. The results of the study showed that E-tax collection has not contributed decidedly to both company income tax revenue and value added tax revenue generation in Nigeria. The study recommended that the government through Federal Inland Revenue Service should work out modalities on the most proficient method to sharpen companies on the fundamentals of E-tax collection.

Onuselogu & Onuora (2021) investigated the effect of E-tax payment on revenue generation in Nigeria. The study adopted the ex-post facto research design using secondary data obtained from Federal Inland Revenue Service tax report and CBN Statistical release and quarterly economic reports. The data collected were analyzed using ordinary least square method. The results show that E-company income tax payment has an insignificant positive effect on revenue generation in Nigeria. The study therefore recommended that in order to maximize the positive effect of the E-company income tax payment, Nigerian government should set modalities on how to sensitize companies on the importance of E-tax payment.

Bojuwon, Olaleye, Raji, Lawal, Herzallah & Tella (2021) studied integrated E-tax filing management system on tax compliance behavior in Nigeria. From a target population of 5000 taxpayers who already use the E-filing system in Nigeria, a total of 400 respondents were randomly selected as representative of the focus of the present study. The data were collected using self-administered questionnaire and these were discussed through descriptive methods. The data were analyzed using SPSS statistical package. The results of the study showed that most of the respondents are aware that the integrated system was effective for the increment in the level of revenue generation and tax compliance level in Nigeria. The study recommended that in order to enhance tax compliance behavior governments should enhance E-filing systems such as integrated E-tax management system (ITMS), increase tax compliance behavior and enhance tax fines and penalties as well as tax knowledge and education.

Adegbola, Tony, Damilola, Henry & Temitope (2021) examined E-tax system effectiveness in reducing tax evasion in Nigeria. The conclusive research design was used for the study. The secondary data used for the study was extracted from the tax revenue collection report on the FIRS platform for 2000-2019. General linear model and linear regression were used to analyze the data collected. The study also employed cross-sectional and longitudinal research designs with the intention to use data to justify the presence of tax evasion and using the electronic tax system to reduce it. The study adopted stratified random sampling technique on the population which was comprised of 103 respondents. Descriptive statistics were used for the analysis. The results of the study indicated a positive association between pre-tax revenue and an electronic tax system. The study therefore recommended that the government should ensure that tax revenues are directed towards the fulfillment of social obligations.

Niyi (2022) studied tax administration and generation of tax revenue in Nigeria. The study adopted the survey research design with descriptive and inferential statistics. The population of the study consisted of 302 audits and risk department personnel from the state board of internal revenue and the Federal Inland Revenue Service in the southwest Nigerian states. The data gathered for the study were analyzed using multiple linear regression analysis to obtain the inferential statistics. According to the findings of the study, tax penalties should be strong enough to deter would-be tax defaulters; tax administrators should continue to enforce tax laws against taxpayers. The study recommended that tax audit should be intensified to unravel any act of tax evasion and tax amnesty should be seldom granted due to its negative effect on tax revenue in Nigeria.

METHODOLOGY

The descriptive survey design was adopted for this study. This design is one in which the primary goal is to assess a sample at one point in time without trying to make inferences or causal statements (Nedarc, 2019). The descriptive survey design was therefore considered appropriate for this study. For this study, the population was determined to be 72 respondents. The population of this study is comprised of the staff of FIRS and Rivers State Inland Revenue Service (RIRS), Port Harcourt. In order to test the hypothesis stated, the researcher resorted to the use of Spearman's Correlation. However, the analysis was carried out with the aid of SPSS.

RESULTS

Hypothesis One: There is no significant effect of E-Tax Payment on the Company Income Tax (CIT) in Nigeria.

Correlations

			E-tax payment does not have any significant effect on company income tax received.	E-tax payment increases the amount of company income tax collected.
Spearman's rho	E-tax payment does not have any significant effect on company income tax received.	Correlation Coefficient	1.000	.663*
		Sig. (2-tailed)	.	.034
		N	56	56
	E-tax payment increases the amount of company income tax collected.	Correlation Coefficient	.663*	1.000
		Sig. (2-tailed)	.034	.
		N	56	56

*. Correlation is significant at the 0.05 level (2-tailed).

The correlation table above shows a positive correlation coefficient of .663 which implies a strong strength correlation. Also, the p-value of 0.034 shows that the result given by this analysis is statistically significant. Hence, the null hypothesis is rejected. The alternative hypothesis which states that there is a significant effect of E-Tax Payment on the Company Income Tax (CIT) in Nigeria is hereby accepted and taken to be true. This study therefore concludes that there is a significant positive effect of E-Tax Payment on the Company Income Tax (CIT) in Nigeria.

Hypothesis Two: There is no significant effect of E-Tax Payment on the Personal Income Tax (PIT) in Nigeria.

Correlations

			E-tax payment does not have any significant effect on the amount of personal income tax received.	More amounts of taxes are collected through e-tax payment platforms.
Spearman's rho	E-tax payment does not have any significant effect on the amount of personal income tax received.	Correlation Coefficient	1.000	.606*
		Sig. (2-tailed)	.	.027
		N	56	56
	More amounts of taxes are collected through e-tax payment platforms.	Correlation Coefficient	.606*	1.000
		Sig. (2-tailed)	.027	.
		N	56	56

*. Correlation is significant at the 0.05 level (2-tailed).

The correlation table above shows a positive correlation coefficient of .606 which implies a strong strength correlation. Also, the p-value of 0.027 show that the result given by this analysis is statistically significant. Hence, the null hypothesis is rejected. The alternative hypothesis which states that there is a significant effect of E-Tax Payment on the Personal Income Tax (PIT) in Nigeria is hereby accepted and taken to be true. This study therefore concludes that there is a significant positive effect of E-Tax Payment on the Personal Income Tax (PIT) in Nigeria.

Hypothesis Three: There is no significant effect of E-Tax Filing on the Company Income Tax (CIT) in Nigeria.

Correlations

			E-tax filing does not have any significant effect on the amount of company income tax collected.	E-tax filing positively affects company income tax.
Spearman's rho	E-tax filing does not have any significant effect on the amount of company income tax collected.	Correlation Coefficient	1.000	.479*
		Sig. (2-tailed)	.	.046
		N	56	56
	E-tax filing positively affects company income tax.	Correlation Coefficient	.479*	1.000
		Sig. (2-tailed)	.046	.
		N	56	56

*. Correlation is significant at the 0.05 level (2-tailed).

The correlation table above shows a positive correlation coefficient of .479 which implies a poor strength correlation. Also, the p-value of 0.046 show that the result given by this analysis is statistically significant. Hence, the null hypothesis is rejected. The alternative hypothesis which states that there is a significant effect of E-Tax Filing on the Company Income Tax (CIT) in Nigeria is hereby accepted and taken to be true. This study therefore concludes that there is a significant positive effect of E-Tax Filing on the Company Income Tax (CIT) in Nigeria.

Hypothesis Four: There is no significant effect of E-Tax Filing on the Personal Income Tax (PIT) in Nigeria.

Correlations

			E-tax filing positively affects personal income tax.	E-tax filing does not have any significant effect on the personal income tax collected.
Spearman's rho	E-tax filing positively affects personal income tax.	Correlation Coefficient	1.000	.551*
		Sig. (2-tailed)	.	.116
		N	56	56
	E-tax filing does not have any significant effect on the personal income tax collected.	Correlation Coefficient	.551*	1.000
		Sig. (2-tailed)	.116	.
		N	56	56

*. Correlation is significant at the 0.05 level (2-tailed).

The correlation table above shows a positive correlation coefficient of .551 which implies a good strength correlation. Also, the p-value of 0.116 show that the result given by this analysis is statistically insignificant. Hence, the null hypothesis which states that there is no significant effect of E-Tax Filing on the Personal Income Tax (PIT) in Nigeria is hereby accepted and taken to be true. Hence, the associated alternative hypothesis is rejected. This study therefore concludes that there is an insignificant positive effect of E-Tax Filing on the Personal Income Tax (PIT) in Nigeria.

Hypothesis Five: There is no significant effect of E-Registration on the Company Income Tax (CIT) in Nigeria.

Correlations

			E-registration for tax payment enhances payment of company income taxes.	E-tax registration does not have any significant effect on company income tax collected.
Spearman's rho	E-registration for tax payment enhances payment of company income taxes.	Correlation Coefficient	1.000	.606*
		Sig. (2-tailed)	.	.052
		N	56	56
	E-tax registration does not have any significant effect on company income tax collected.	Correlation Coefficient	.606*	1.000
		Sig. (2-tailed)	.052	.
		N	56	56

*. Correlation is significant at the 0.05 level (2-tailed).

The correlation table above shows a positive correlation coefficient of .606 which implies a strong strength correlation. Also, the p-value of 0.052 show that the result given by this analysis is statistically insignificant. Hence, the null hypothesis which states that there is no significant effect of E-Registration on the Company Income Tax (CIT) in Nigeria is hereby accepted and taken to be true. Hence, the associated alternative hypothesis is rejected. This study therefore concludes that there is an insignificant positive effect of E-Registration on the Company Income Tax (CIT) in Nigeria.

Hypothesis Six: There is no significant effect of E-Registration on the Personal Income Tax (PIT) in Nigeria.

Correlations

			E-tax registration does not have any significant effect on personal income tax collected.	E-tax registration increases the amount of personal income tax collected.
Spearman's rho	E-tax registration does not have any significant effect on personal income tax collected.	Correlation Coefficient	1.000	.597*
		Sig. (2-tailed)	.	.043
		N	56	56
	E-tax registration increases the amount of personal income tax collected.	Correlation Coefficient	.597*	1.000
		Sig. (2-tailed)	.043	.
		N	56	56

*. Correlation is significant at the 0.05 level (2-tailed).

The correlation table above shows a positive correlation coefficient of .597 which implies a moderate strength correlation. Also, the p-value of 0.043 show that the result given by this analysis is statistically significant. Hence, the null hypothesis is rejected. Hence, the associated alternative hypothesis which states that there is a significant effect of E-Registration on the Personal Income Tax (PIT) in Nigeria is hereby accepted and taken to be true. This study therefore concludes that there is a significant positive effect of E-Registration on the Personal Income Tax (PIT) in Nigeria.

DISCUSSION OF FINDINGS

The findings from the analysis are discussed in line with the objectives of the study. The correlation analysis took care of the objectives and hypotheses of the study. Data collected through questionnaire were presented and analyzed in tables using frequencies and percentages.

The test of hypothesis one shows that there is a significant effect of E-Tax Payment on the Company Income Tax (CIT) in Nigeria. This is evidenced by the correlation coefficient of .663 and p-value of .034. This finding is supported by the study of Allahverdi, Alagoz and Ortakarpuz (2017); Taiwo, Adenike and Akande (2019); Olaoye, Ogundipe and Oluwadare (2019).

The test of hypothesis two shows that there is a significant effect of E-Tax Payment on the Personal Income Tax (PIT) in Nigeria. This is evidenced by the correlation coefficient of .606 and p-value of .027. This finding is supported by the study of Allahverdi, Alagoz and Ortakarpuz (2017) ; Taiwo, Adenike and Akande (2019); Olaoye, Ogundipe and Oluwadare (2019).

The test of hypothesis three shows that there is a significant effect of E-Tax Filing on the Company Income Tax (CIT) in Nigeria. This is evidenced by the correlation coefficient of .479 and p-value of .046. This finding is supported by the study of Allahverdi, Alagoz and Ortakarpuz (2017) ; Taiwo, Adenike and Akande (2019); Olaoye, Ogundipe and Oluwadare (2019).

The test of hypothesis four shows that there is no significant effect of E-Tax Filing on the Personal Income Tax (PIT) in Nigeria. This is evidenced by the correlation coefficient of .551 and p-value of .116. This finding is supported by the study of Onuselogu and Onuora (2021) only to the extent that the result obtained is insignificant.

The test of hypothesis five shows that there is no significant effect of E-Registration on the Company Income Tax (CIT) in Nigeria. This is evidenced by the correlation coefficient of .606 and p-value of .052. This finding is supported by the study of Onuselogu and Onuora (2021) only to the extent that the result obtained is insignificant.

The test of hypothesis six shows that there is a significant effect of E-Registration on the Personal Income Tax (PIT) in Nigeria. This is evidenced by the correlation coefficient of .597 and p-value of .043. This finding is supported by the study of Allahverdi, Alagoz and Ortakarpuz (2017) ; Taiwo, Adenike and Akande (2019); Olaoye, Ogundipe and Oluwadare (2019).

CONCLUSION AND RECOMMENDATIONS

This study has to a great extent examined E-taxation and tax revenue in Nigeria. The study has been able to show that E-taxation is a very crucial and important development that is geared to positively impact on the tax revenue generation in Nigeria. In line with global best practices, Nigeria has adopted E-taxation in a bid to widen the reach of tax collection. The adoption of E-taxation present a lot of prospects for Nigeria as it ensure that the tax collection process is more effective to ensure convenience in the process of tax payments. Following the trend of tax revenue generation in Nigeria, the adoption of E-taxation has proven to be a step in the right direction. Therefore, in the light of the findings from the empirical analyses, this study concludes that there is a significant positive effect of E-taxation on tax revenue in Nigeria.

This study makes the following recommendations:

The government should endeavor to ensure that E-taxation is given more attention in order to ensure optimum results from its implementation. The processes of E-taxation should be simplified in order to make it easy for everyone to queue into it. The government should endeavor to ensure that there are adequate incentives to encourage E-taxation in Nigeria. Effective tax monitoring by the authorities and regular education of tax payers on the benefits of paying tax, should be employed to ensure improved revenue generation in Nigeria. The government should make policies that promote the use of E-taxation in Nigeria. The government should promote E-tax system usage socialization so that the society is well educated about the E-tax system.

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