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TAX FAIRNESS AND TAX EVASION IN NIGERIA: A REVIEW OF CONCEPTUAL PERSPECTIVES

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ABSTRACT

Fairness and the rule of law are the cornerstones of an efficient tax system, especially in emerging nations like Nigeria. While respect for the rule of law encourages uniformity, accountability, and transparency in tax administration and enforcement, tax fairness guarantees that taxpayers are treated equally. Due to ongoing issues including tax evasion, lax institutional enforcement, and dwindling public confidence in the government, these concepts have grown in importance in Nigeria. In order to investigate the connection between tax justice, the rule of law, and tax evasion, this study takes a conceptual and analytical approach, evaluating pertinent academic literature, policy papers, and Nigerian tax legislation. Existing literature suggests that taxpayers are more likely to evade taxes when they perceive the tax system as unfair, enforcement as inconsistent, and the use of tax revenues as lacking transparency. Such perceptions weaken tax compliance, whereas confidence in the equity, accountability, and credibility of the tax system promotes voluntary compliance. In response to these challenges, Nigeria has implemented a series of tax reforms, including digital tax administration, enhanced monitoring frameworks, and institutional reforms aimed at improving fairness, transparency, accountability, and efficiency in tax collection. The study concludes that promoting tax fairness and upholding the rule of law are critical to curbing tax evasion, encouraging voluntary tax compliance, and strengthening government revenue generation. It therefore recommends stronger institutional enforcement, increased transparency in the management of public finances, the adoption of equitable tax policies, and sustained taxpayer education to rebuild public trust. Collectively, these measures will help align Nigeria's tax system with global best practices while fostering sustainable economic growth and development.

Key words: *Tax Fairness, Rule of Law, Tax Evasion, Tax Compliance, Tax Reform, Nigeria.*

INTRODUCTION

Taxation has existed since the emergence of early civilizations, where members of society contributed a portion of their agricultural produce or wealth to support governance, defence, and public works. Over time, taxation evolved into a fundamental instrument of public administration and economic management. Historical records from ancient Egypt, Mesopotamia, Greece, and Rome provide evidence of organized tax systems. According to Adams (2001), the development of taxation was closely associated with the establishment of centralized political authority, while Webber and Wildavsky (1986) argued that taxation was indispensable for financing military operations and administrative activities. Today, taxation remains a critical component of public finance, enabling governments to mobilize revenue for the provision of public goods and services, including infrastructure, education, healthcare, and security, while fostering sustainable economic development.

Despite its importance, tax evasion continues to undermine the effectiveness of tax systems across many countries, particularly in developing economies. Tax evasion refers to the deliberate concealment, misrepresentation, or understatement of taxable income or financial information to reduce tax liabilities. This illegal practice has significantly diminished government revenue, limiting the ability of governments to provide essential public services and pursue developmental goals (Olushola, Olusoga, & Beyai, 2024). Recent evidence further suggests that tax evasion remains a major challenge to fiscal sustainability and economic growth because it weakens domestic revenue generation and constrains public investment (Philips, Monisola, & Olayinka, 2025).

Beyond enforcement measures and penalties, contemporary studies emphasize the importance of institutional factors such as tax fairness, transparency, and adherence to the rule of law in promoting tax compliance. Taxpayers are generally more willing to meet their tax obligations voluntarily when they perceive the tax system as equitable and believe that tax laws are enforced consistently and impartially (Okafor, 2023). Conversely, corruption, weak legal institutions, and selective application of tax regulations reduce public confidence in government and encourage tax evasion. Empirical evidence from Nigeria indicates that perceptions of fairness and transparency strengthen public trust in tax authorities, thereby improving voluntary compliance and discouraging tax evasion (Ogbomah, Megheze, Appah, & Mathias, 2025). Consequently, promoting fairness and strengthening the rule of law have become essential strategies for enhancing tax administration and increasing tax compliance.
In Nigeria, however, the tax system continues to face persistent challenges, including widespread tax evasion, weak enforcement of tax laws, administrative inefficiencies, and public perceptions of inequity in the tax structure. Reports by the Federal Inland Revenue Service (FIRS) and the World Bank (2021) indicate that Nigeria maintains one of the lowest tax-to-GDP ratios globally, largely due to a large informal sector, weak compliance culture, and inadequate enforcement capacity. Previous studies have shown that taxpayers are less likely to comply voluntarily when they perceive the tax system as unfair or corrupt (Torgler, 2007; Fjeldstad & Semboja, 2001). These conditions have continued to undermine revenue generation and the government's capacity to deliver quality public services.

The relationship between taxation and the social contract further suggests that citizens are more willing to comply with tax obligations when they believe that public resources are managed transparently and used for the collective good (Levi, 1988). In Nigeria, weak adherence to the rule of law, inconsistent enforcement of tax regulations, and governance challenges have contributed to low tax compliance, thereby constraining economic development and fiscal stability. Although theory suggests that improved fairness, transparency, and stronger legal institutions should reduce tax evasion, many developing countries, including Nigeria, continue to experience high levels of tax evasion because of institutional weaknesses, corruption, and declining public trust. When taxpayers perceive unequal treatment or believe that influential individuals and corporations can evade taxes without sanctions, voluntary compliance declines, making tax evasion more prevalent.

This study examines the relationship between tax fairness and tax evasion in Nigeria, with particular emphasis on the role of fairness in influencing taxpayers' compliance behaviour. The study adopts a conceptual review approach by synthesizing existing theoretical and empirical literature on tax fairness, tax evasion, the rule of law, transparency, and public trust in tax administration. Geographically, the study focuses on Nigeria as the broader context because tax evasion remains a significant challenge to domestic revenue mobilization and sustainable economic development across the country. To provide practical context, the study also uses Benin City, Edo State, as a case study. Benin City is selected because it is a major commercial centre with a diverse population of individual taxpayers, small and medium-sized enterprises (SMEs), and corporate organizations operating under Nigeria's tax system.

Objectives

The broad objective of this study is to examine the relationship between tax fairness and tax evasion in Nigeria from a conceptual perspective. The specific objectives are to:

1. Examine the concept of tax fairness and its influence on tax evasion in Nigeria.
2. Assess the role of the rule of law in promoting tax compliance and reducing tax evasion in Nigeria.
3. Evaluate the institutional factors, including transparency, public trust, and legal enforcement, that influence tax evasion in Nigeria.

LITERATURE REVIEW

Concept of Taxation and Tax Evasion

Taxation is one of the principal mechanisms through which governments generate revenue to finance public goods, support economic development, and fulfil their obligations to society. According to Appah et al. (2023a), taxes are compulsory payments imposed on individuals and businesses to fund public services and social welfare program. Beyond revenue generation, taxation also serves as an instrument for income redistribution and for influencing the economic behaviour of taxpayers (Doyle, 2022). In many developing economies, taxes represent the primary source of government revenue (Gunel & Didinmez, 2023). Similarly, Ado et al. (2018) and Appah (2019) maintain that tax revenue is indispensable for financing critical public services and developmental projects. They further emphasize that taxes are legally enforceable obligations established by statutory authorities rather than voluntary contributions.

In developing countries such as Nigeria, however, tax compliance remains a major challenge due to ineffective tax administration, perceptions of unfairness within the tax system, and limited public confidence in government institutions (Adefunke & Ogbeide, 2024; Olushola et al., 2024). Tax evasion, which involves the deliberate concealment or falsification of taxable income to reduce tax liabilities, continues to threaten government revenue and fiscal sustainability. Saidu and Dauda (2014) identify tax evasion as one of the most significant obstacles to effective revenue generation in Nigeria. Recent studies further reveal that taxpayers' willingness to comply with tax obligations is strongly influenced by their perceptions of fairness and their level of trust in public institutions (Ogbomah et al., 2025). Consequently, tax evasion and tax avoidance remain widespread forms of tax non-compliance driven by a combination of taxpayer attitudes, institutional weaknesses, and economic incentives.

Historically, taxpayers' attitudes toward taxation in Nigeria have been shaped by social, political, and institutional experiences. During the colonial period, resistance to taxation emerged largely because taxes were perceived as unjust and imposed without adequate political representation. A notable example was the Abeokuta Women's Revolt of 1947–1948, where women collectively protested discriminatory tax policies and demanded reforms in local governance (Mba, 1982). Likewise, the Lagos Market Women Tax Protest of 1940–1941 reflected widespread dissatisfaction with colonial tax policies that were viewed as oppressive and inequitable (Johnson, 1982). These historical events demonstrate that perceptions of fairness have long influenced taxpayers' willingness to comply with tax obligations in Nigeria.

Today, taxation continues to serve as a vital source of public revenue for financing infrastructure, healthcare, education, and other essential government services. Nevertheless, tax evasion continues to weaken the effectiveness of Nigeria's tax system. Scholars attribute this persistent problem to several structural and institutional deficiencies, including weak enforcement of tax legislation, corruption within government institutions, administrative inefficiency, perceived inequity in tax administration, and the high cost of compliance (Bako, 2021; Dibie & Dibie, 2020).

Empirical evidence indicates that corruption and poor transparency reduce taxpayers' confidence that tax revenues will be utilized for developmental purposes, thereby increasing the likelihood of tax evasion. Tax evasion refers to the unlawful act of intentionally understating income, overstating deductions, or failing to remit taxes legally due to the government. Unlike tax avoidance, which relies on lawful tax planning strategies to reduce tax liabilities, tax evasion constitutes a criminal offence punishable under tax legislation (Agbu & Onoja, 2023). In Nigeria, tax evasion has become a persistent concern because it significantly reduces government revenue and weakens the effectiveness of fiscal policy. Moreover, ineffective institutional frameworks, particularly weak adherence to the rule of law and poor regulatory quality, continue to undermine tax administration. Such institutional deficiencies reduce public trust, weaken tax morale, and encourage both tax evasion and tax avoidance (Jimoh, 2023). Behavioural studies further show that taxpayers who perceive widespread corruption and unfair treatment within the tax system are more inclined to evade taxes (Olushola, Olusoga, & Beyai, 2024). Despite numerous government initiatives aimed at curbing tax evasion and improving tax compliance, Nigeria continues to experience significant shortfalls in tax revenue. Consequently, a substantial gap exists between potential and actual tax collections, limiting the government's ability to finance development projects and achieve sustainable economic growth. Addressing these challenges requires stronger institutional frameworks, enhanced transparency, equitable tax administration, and improved public confidence in governance.

Concept of Tax Fairness

Taxation performs a critical role in Nigeria's fiscal system by generating revenue needed to finance infrastructure, healthcare, education, security, and other public services. As a compulsory levy imposed on individuals and corporate entities, taxation provides governments with the financial resources necessary to promote economic growth and social welfare (Agbu & Onoja, 2023). Despite its significance, tax compliance remains a major challenge, with tax evasion continuing to undermine government revenue generation. One of the key determinants of tax compliance is taxpayers' perception of fairness within the tax system. When taxpayers believe that tax burdens are distributed inequitably or that tax laws are enforced selectively, they are more likely to justify tax evasion as a reaction to perceived injustice. Research has consistently shown that perceptions of inequality, corruption, and lack of transparency in tax administration reduce voluntary tax compliance and increase taxpayers' willingness to evade taxes (Olushola, Olusoga, & Beyai, 2024).

Conversely, a fair, transparent, and equitable tax system promotes voluntary compliance. Taxpayers are generally more willing to fulfil their tax obligations when they perceive that tax laws are applied consistently and that every citizen contributes a fair share toward public expenditure. Empirical studies conducted in Nigeria have established a significant positive relationship between perceptions of tax fairness and voluntary tax compliance (Ya'u & Saad, 2019). Likewise, evidence from Nigeria's informal sector indicates that positive perceptions of fairness and confidence in tax administration significantly improve compliance behaviour among taxpayers (Folayan, 2025). Furthermore, taxpayers' trust in government and confidence in public institutions strengthen the relationship between tax fairness and compliance. When citizens observe that tax revenues are managed responsibly and translated into visible public services and developmental projects, their willingness to comply with tax obligations increases. In contrast, perceptions of corruption, misuse of public funds, and weak governance reduce trust and encourage tax evasion (Emovon, Agbo, & Onogholo, 2024). Therefore, promoting fairness, ensuring equitable tax policies, strengthening accountability, and improving transparency in tax administration remain essential strategies for enhancing voluntary tax compliance and reducing tax evasion in Nigeria.

Implications of Tax Evasion in Nigeria

Revenue Loss and Fiscal Instability

One of the most significant effects of tax evasion in Nigeria is the substantial reduction in government revenue. The Federal Inland Revenue Service (FIRS) reports that tax collections remain considerably below the country's revenue potential due to widespread tax evasion and weak compliance mechanisms. Fjeldstad and Moore (2008) argue that weak institutional structures in developing countries contribute to poor tax compliance, thereby threatening fiscal stability. In Nigeria, inadequate tax revenue constrains the government's ability to finance critical sectors such as infrastructure, healthcare, education, and national security. Furthermore, the Organisation for Economic Co-operation and Development (OECD, 2019) notes that persistent tax evasion weakens domestic revenue mobilizations and compels governments to rely heavily on public borrowing and oil revenues, thereby increasing fiscal vulnerability and economic instability.

Deterioration in Public Service Delivery

Tax evasion significantly reduces the financial resources available for the provision of essential public services. According to Torgler (2007), declining tax morale leads to lower compliance, thereby limiting government capacity to provide quality public goods. In Nigeria, inadequate tax revenue has contributed to poor infrastructure, underfunded educational and healthcare institutions, and declining social welfare programs. Alm and Torgler (2011) further observe that poor public service delivery often reinforces taxpayers' unwillingness to comply, creating a cycle of distrust between citizens and government that further encourages tax evasion.

Increased Inequality and Unequal Tax Burden

Tax evasion places a disproportionate burden on compliant taxpayers, particularly salaried workers and businesses operating within the formal sector. This situation undermines the principle of equity in taxation by allowing some individuals and organisations to avoid their legal tax obligations while others bear a greater share of the tax burden. The World Bank (2021) reports that widespread informality and tax evasion in Nigeria contribute to widening income inequality and reduce the effectiveness of taxation as a redistributive tool. Bird and Zolt (2014) also contend that when influential individuals or corporations evade taxes without consequence, public confidence in government institutions declines, thereby weakening the rule of law and reducing overall tax compliance.

Distortion of Market Competition

Tax evasion also creates unfair competition within the business environment. Businesses that evade taxes enjoy lower operating costs than compliant firms, enabling them to gain an unfair competitive advantage. The International Monetary Fund (IMF, 2020) argues that tax evasion undermines market efficiency by discouraging businesses from operating within the formal economy. In Nigeria, this distortion discourages investment, reduces business productivity, and limits the growth of small and medium-sized enterprises (SMEs), ultimately affecting overall economic development.

Promotion of Corruption and Weak Governance

Tax evasion is often associated with corruption, bribery, and weak institutional governance, particularly where tax administration systems lack transparency and accountability. Transparency International (2022) links ineffective tax enforcement in developing countries to broader governance failures. In Nigeria, inadequate institutional capacity, weak monitoring systems, and inconsistent enforcement of tax laws create opportunities for tax evasion, thereby reducing public confidence in tax authorities and weakening the credibility of government institutions.

Importance of Taxation in Nigeria

Taxation plays a fundamental role in promoting economic growth, ensuring fiscal sustainability, and strengthening governance in Nigeria. Beyond generating revenue, taxes facilitate income redistribution, macroeconomic stability, and accountability in public administration.

Revenue Generation and Fiscal Sustainability

Taxation remains one of the government's principal sources of revenue for financing public expenditure on infrastructure, healthcare, education, security, and other essential services. Although Nigeria has historically depended heavily on oil revenue, fluctuations in global oil prices have exposed the country's fiscal vulnerabilities. Ariyo (1997) and the International Monetary Fund (2021) argue that expanding non-oil tax revenue is essential for sustainable economic growth and fiscal resilience. According to the Federal Inland Revenue Service (FIRS), tax revenue finances federal government programs while also supporting internally generated revenue (IGR) at the state level. Empirical studies further indicate that improved tax administration enhances revenue performance and reduces budget deficits.

Economic Development and Infrastructure Development

Tax revenue provides government with the financial resources needed to invest in critical infrastructure such as roads, electricity, water supply, transportation, and communication networks. These investments improve productivity, facilitate business activities, and stimulate long-term economic growth. The World Bank (2022) emphasizes that effective domestic revenue mobilization through taxation enables developing countries such as Nigeria to finance development program without excessive dependence on external borrowing.

Income Redistribution and Social Justice

Taxation also serves as an instrument for reducing income inequality and promoting social equity. Progressive tax systems require individuals with higher incomes to contribute proportionately more than lower-income earners, thereby facilitating income redistribution. In Nigeria, personal income tax and company income tax are designed to promote fairness in resource allocation and support inclusive economic growth. Fjeldstad and Moore (2009) argue that equitable tax systems enhance public trust in government, strengthen voluntary tax compliance, and promote social cohesion.

Theoretical Framework

This study is anchored on two complementary theories that explain taxpayers' compliance behaviour: Economic Deterrence Theory, Fairness (Equity) Theory of Taxation.

Economic Deterrence Theory

Economic Deterrence Theory, developed by Allingham and Sandmo (1972), explains tax evasion as a rational decision-making process in which taxpayers weigh the potential benefits of evading taxes against the likelihood of detection and the severity of penalties. According to the theory, effective enforcement of tax laws, strict penalties, and a high probability of detection discourage tax evasion. Conversely, weak legal enforcement, corruption, and ineffective institutions reduce the perceived risks associated with tax evasion, thereby encouraging non-compliance. In developing countries such as Nigeria, inadequate enforcement of tax regulations has continued to undermine compliance behaviour.

Fairness (Equity) Theory of Taxation

The Fairness Theory of Taxation posits that taxpayers' willingness to comply with tax obligations depends largely on their perception of equity within the tax system. Individuals are more likely to pay taxes voluntarily when they believe that tax burdens are distributed fairly and that public resources are managed responsibly. Conversely, perceptions of injustice, unequal treatment, corruption, or misuse of public funds increase taxpayers' willingness to evade taxes. Empirical evidence from Nigeria consistently indicates that higher perceptions of tax fairness are associated with lower levels of tax evasion, highlighting the importance of fairness in promoting voluntary compliance.

CONCLUSION AND RECOMMENDATIONS

Tax fairness and adherence to the rule of law are fundamental to building an effective and sustainable tax system in Nigeria. When tax laws are implemented fairly, consistently, and transparently, taxpayers are more likely to comply voluntarily with their tax obligations. However, persistent challenges such as weak enforcement of tax laws, corruption, unequal treatment of taxpayers, administrative inefficiencies, and inadequate transparency continue to undermine Nigeria's tax system. These institutional weaknesses encourage tax evasion, reduce government revenue, and erode public confidence in tax administration. Strengthening tax fairness and reinforcing the rule of law will therefore improve voluntary tax compliance, increase government revenue, and support sustainable economic development**.**

The following recommendations have been:

- **a.** 1.Strengthen the enforcement of tax laws by empowering the Federal Inland Revenue Service (FIRS) to ensure consistent and impartial application of tax regulations across all categories of taxpayers.
- b. 2. Enhance transparency and accountability in the management and utilization of tax revenue to strengthen public trust and encourage voluntary tax compliance.
- c. 3.Expand taxpayer education and public awareness program to improve citizens' understanding of their tax obligations, rights, and the developmental importance of taxation.
- d. 4.Promote judicial independence and improve the efficiency of the legal system to ensure timely, fair, and consistent enforcement of tax legislation.
- e. 5.Modernise tax administration through the adoption of digital technologies, automated monitoring systems, and data-driven compliance mechanisms to reduce corruption, improve administrative efficiency, and minimize opportunities for tax evasion.

In all, improving tax fairness, strengthening institutional integrity, will not only enhance Nigeria's revenue generation capacity but also promote accountable governance, equitable taxation, and sustainable economic development.

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