TAXATION CHALLENGES IN NIGERIA IN 21ST CENTURY: A REVIEW OF RELATED LITERATURE

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Abstract
A well-functioning Revenue system is a necessary condition for strong, reliable, sustainable and inclusive economic development strategies. The correlation between tax-payers and tax authorities are the conceptualized tax policy and framework on rights, obligations, filling of returns, Assessments, collections, appeal and petitions cases, penalties, fines, refunds/payment procedures which have significant influence on revenue generation in Nigeria with fundamental short-coming or challenges. The concept of this paper was on a review of related literature and this article provides an inside challenges between tax-payers on assessment (IMF, 2006), the public Expenditure and Financial Accountability Assessment (PEFA) and the Tax Administration Diagnostic Assessment Tool (TADAT) will provide a standard and gauge that reveals the strengths and weakness of the tax administration and the disputes/conflict resolution between stakeholders on value Added Tax (VAT) federal government of Nigeria vs Rivers and Lagos States government on who should collect VAT? The answer is simple, VAT collection is done by federal government by law and also international best practice the Appeal court sitting in Abuja, set aside the judgment made on High court Port Harcourt- River state (2021). The Nigeria tax reforms needs to be treated with care or caution, being mindful of the current economic situation and standard of living, any proposal to this effect must meet international standard of the developed economy with consent of the stakeholders to support a strong citizen-state relationship that has underpinning effects; effective, efficient, economy, accountable and stable government in provision of potential benefits like infrastructures, security and basic needs to the citizenry in order to have a workable and sustainable tax system.
Keywords: *Taxation, challenges, 21 century, tax system, tax administration, tax deposited*

Introduction

Taxation is the process of collecting taxes within a particular location. Tax is a monetary charge imposed by the government on persons, entities, transactions or properties to yield revenue. Tax is the enforced proportional contributions from persons and property, levied by the state by virtue of its sovereignty for the support of government and for all public needs. Taxes is a pecuniary burden laid upon individuals or property to support government expenditure.

A tax is not a voluntary payment or donation, but an enforced and compulsory contribution, exacted pursuant to legislative authority and is any contribution imposed by government, whether under the name of duty, custom and excise, levy or other name.

Taxes may be direct or indirect and may be imposed on individual basis, entities basis, assets basis and transactional basis in Nigeria, taxes are imposed on the following bases. 1. **On individuals:** Personal income tax, Development levy. 2. **On Companies: (corporate entities**): Companies income tax, Petroleum profits tax, Education tax and Technology levy. 3. **On Transactions:** Value added tax, Capital gain tax, Stamp duty, Excise duty, Import duty and Export duty. 4. **On Assets:** This includes taxes such as property tax and other, such taxes imposed on land or landed property.

Revenue: is an income received from all activities engaged in by the receiving entity. In government terms: Revenue is the entire amount received by the government from sources within and outside the government entity.

In Nigeria, government revenue includes proceeds from sales of crude oil, taxes (including import and excise duties) penalties, interests, fines, charges and other earnings received from government investments (bonds, dividends, etc) and others Revenue: redistribution, re-pricing, re-presentation, also rate, grant, foreign investment and public debt or borrowing.

Federation Revenue collection Agencies and types of Revenue Collected

1. Nigeria National Petroleum Corporation (NNPC): Crude oil export, Domestic crude, upstream gas sales, Domestic gas and others.
2. Department of Petroleum Resources (DPR): Royalties, Rent, gas flare penalties, miscellaneous oil revenue (Pipeline fees).
3. Nigeria Customs Service (NCS): Import duty, Export duty, Excise duty and Fees.
4. Federal Inland Revenue Service (FIRS): Petroleum Profit Tax (PPT), Value added Tax (VAT) and Company income Tax (CIT).
5. Ministry of Mines and Steel Development: Royalties, Fees, Miscellaneous revenue.

The Tax Administrative Setting in Nigeria

The administrative machinery currently in existence in Nigeria includes; The join tax board (JTB), The federal board of inland revenue (FBIR), The state board of internal revenue (SBIR), Local Government Revenue Committee and Join State Revenue Committee (CITN), (Ojo, 2003). Tax Authorities do the assessment, collection, penalty, fine refunds/payment, appeal etc.

From this point forward, the structure of the paper is as follows; section two (2) presents the role of stakeholder in Nigeria Tax system as conceptual issues, section three (3) the tax challenges facing Nigeria, section four (4) Nigeria tax reform challenges and prospects. Conclusion and recommendation are in section five (5).

Review of Related Literature

Conceptual Reviews

Tax Challenges Facing Nigeria

Taxes matter, we all know we need them to pay public services. But most of us complain about them – exercise over "voice" and of term to dodge them – to "exist" when we can. Those who design and implement tax systems, like those who try to escape them, for the most part consider themselves to be eminently "practical" people responding to the around as the see it. As John Maynand (1936, 384 -85).

Fortunately or otherwise there is no shortage of those willing to set universal fiscal goals and standards for developing countries as a group. Almost half a century go, Kaldon Nicholas (1963), fresh from his recent exposure to India's tax system, argued that for a country to become "development" it needed to collect it taxes 25-30 percent of GDP (Gross Domestic Product) more recently, perhaps having noted that most developing countries (like India, Nigeria etc) remain well short of Kaldos target, its UN (United Nation) millennium project (2005 was somewhat less ambitious in advising developing countries that on average they needed to mobilize only an additional 4 percent of GDP in tax revenue beyond their current average level of about 18 percent.

Did anyone worry much about the international content since tax policy was considered a domestic affair. In short, to exaggerate only a bit, the conventional wisdom at the time was that all developing countries (Nigeria and Others) needed to do, to solve their problems was, as the UN millennium project still seems to assume, in the words of Kaldor (1963) simply to learn to tax" – by which he in cant to tax in a properly progressive fashion.

The world has changed, however, and so have idea about taxation. as a result IMF study (Norreggard and Khan 2007) correctly notes, there remain huge gaps in the evidence with respect to the effects of taxes and "hard thinking or ordinary people in tune with the fashion of the deny continues to be as influential in taxation as in most areas of public policy.

Value added tax (VAT) has now become the main state of the revenue system in Nigeria with 10 percent, increases from (5-10) percent and to broader bases and improveness administration. Also now has generated problem between federal government and state government on the issue of collection

NB. While Central/federal government remain the supreme VAT collection in the world- that is international best practice.
Economic structure, administrative capacity and political institution all limit the most constraining situations, some options almost always exist. The consensus of

most fiscal experts, almost regardless of political stance, seems to be that the tax challenge they face, in the current jargons, in expanding their “fiscal space” along the revenue axis **(IMF 2006)** – are essentially three (1) broaden tax bases (especially of consumption taxes (2) reduce rates or constant (especially of income taxes and (3) improve tax administration. Although in reality each of these three pathways to reform is interdependent, in the next few section.

Broadening Taxes

Taxation in Nigeria seems to assume it were, that “unto each a base is given”. If the tax base is indeed “given” then the only policy issue would be how best to exploit it (1) by reducing exemptions and (2) bringing non payers into the tax net. Taxes may (3) discourage or encourage, these are gab identify in course of study the “formalization” of the economy, or they may foster or discourage the growth, too shape and direct economic growth of such tax handles as imports, as they may be used to shape and direct economic growth into particular channels in a variety of ways and for a variety of purposes. The fiscal system is primarily a tax for expenditures the second point mentioned above suggested that there may also the income tax – the mirror of democracy” as one fiscal history labeled it (Webber an Wildavssty 1986). It is likely conducive to growth by shifting resources away from the traditional agriculture sector - developed that always and can everywhere accompanied growth (Bird 1974). Much the same be said about presumptive taxes on informal sector are often so badly design and operated that they are horizontally inequitable and seldom, yield much revenue (Bird and Wallace 2004). When countries have informal sectors even a bad tax on a good base maybe a good idea (Auriol Andwarler 2005).

Lowering the Tax Rates

In Nigeria the challenge is not so much whether to increase revenue- in most cases, it do so to grow and prosper, but rather how to do there are only three possibilities: (1) raise rates, (2) expand bases and (3) improve administration. Raising rates with the existing system is the most obvious approach and politically, economically desirable solution.

Take the example of our economy with a large shadow economy. Income taxes do not reach this sector and indeed appear to be association with its expansion and population growth (Sceider and Ichnglmaier 2004). Properly both income and property taxes may play a role in accepted as fair by those affected since automobiles effectively such items are taxed, the better, finally corporate income taxes are needs to buttress personal income taxes, to ensure equitable share of returning on cross – border investment , and to tap economic rents at least to some extent (Bird 2002). There is reason for every tax.

Improving Tax Administration

Reaping revenues from tax rate ranges (whether up or down) requires effective tax administration. Raising revenues through base expansion requires even better administration New tax payers must be identified and brought into the tax net and new collected on techniques developed. Such changes take time implement. The best tax policy in the world is worth little if it cannot be implemented effectively.

The single most important ingredient required for effective tax administration is clear recognition at high political levels to the importance of the task and willingness to support good administrative practices - even if political friends are hurt. Increasing technology appears to offer potentially promises paths to at least partial solution in many developing countries (Bird and Zolt 2007).

The Political Economy of Taxation

Improving tax outcomes thus depends in large part upon how different political groups perceive proposed changes and how they react to these perceptions. Tax reforms issue, in this an exercise in political legitimation" (Liedo, Saeider, Moove 2003) those who may pay more convinced that they will get something's worthwhile for their money. Those who not want to pay more, most not be able to block reform and, in the end, must be willing to go along without taking to the hills in revoltor fleeing the country. Those who will have to implement the reform must also support it or at least not actively sabotage it. And it course politicians have to see sufficient support to warrant putting reform not only on the agenda but on ground. From a normative perspective the key function of taxes in Nigeria is to provide (non-inflator) funding for pro poor and pro-growth spending program and developing human cardinal (Bird and Gender 2007).

Nigeria would be better off there were even more informed Public dispute about such matters, careless and until an adequate degree of political consensus on what should be done in achieved, no significant tax changes are likely of be made in reality no matter what new laws may be put on the books. (Liedo, Schneider, and Moore 2004, 39).

The Centrality of Taxation to Economic Development and Poverty Reduction

A well-functioning revenue is a necessary condition for strong sustained and inclusive economic development revenue funds the public expenditure on physical, social and administrative infrastructure that enables business as to start or expand.

The Current State of Capability in Revenue Administrations

The evident on the current capability of revenue authorities in Nigeria to perform basic functions is mixed, obtaining evidences across Nigeria Mc Kinsey Bench-marking study of tax administration in (2008-09) found that tax administration in Nigeria could collect an addition $8 billon by improving of tax administration

(Dohrmann & Pinshaw 2009) such report represent the exception rather than the rule.

Data collected as part of the public expenditure and financial accountability (PEFA) assessment process Eckandt and Schickinger (2012).
The PEFA to is an assessment framework against 28key public finance capabilities. Capability is assesses on a four point (A-D) scale.
Four of the theses capabilities directly relate to the reverence system; PI-3 Aggregate reverence out turn compared with regional approved budget. PI-13 – transparency of tax payer obligations and liabilities PI – 14 Effectiveness of measures for taxpayers registration and tax assessment, and PI-15 effectiveness in collection of tax payment.

The new tax administration diagnostic assessment tool (TADAT) will provide a standardized and objective assessment of the relative strengths and weakness of the administration of a Nigeria is tax system (IMF 20143). TADAT has its origin at the G20 Seoul summit in 2010. The summit mandated the International Monetary Fund (IMF) organization for economic cooperation and development (OECO), UN – United Nations and world bank to identify constraints paced by tax administration and suggest measures for capacity building. TADAT- PEFA approach assessing performance are efficiency of tax administration, tax dispute resolution, Accuracy of reporting, filling of returns, payment of obligations, accountability and transparency, integrity of the tax payer base, assessment of risk and supporting voluntary compliance, (G20 Summit 2010).

The Impact of Globalization in Nigeria Revenue System

Globalization has changed the nature of economic activity and it has increased he challenges faced by revenue authorities, in Nigeria, we need to deal with the challenge of BEPS- taxpayers resident in a country may be arranging their affair so that they are completely hidden from the domestic revenue authority. The automatic exchange of information (AEOJ) project seeks to address this issue. The main difference between developed and developing countries is the extent to which they have the capability to act on that awareness.

It always seem more appealing and immediately productive both to outside advisors and often to governments themselves to establish "benchmark" for success, to support this particular organizational change here (Reverence Authority) and that new technology (computerization) and all too often on concession, reliefs and incentives all over the place – than it does to help countries acquire the institutional tools they need to reach their better decisions on their own. It is always tempting to believe that simple "one – Size – fits all" approaches can provide quick (but sustainable) answers to the many complex problems inherent in reforming tax policy in different environment. It is tempting. But it is wrong. (Bird, 2008).

Roles and Responsibilities of Stakeholders

The conduct of all stakeholders in the Nigerians tax system shall be governed by the following principle. 1. Adherence to constitutional federalism and the role of land at all times. 2. Strict adherence to constitutional provision relating to fiscal matters. 3. Adherence to the concept of fiscal federalism and separation of powers in relationship to fiscal matters. 4. Recognition and respect for the right and powers of each level of government in relation to the collections and control revenue within its jurisdiction. 5. Strict adherence to the provision of tax legislation in the administration of taxes. 6. Commitment to the enforcement of tax laws in a legal and constitutional manners. 7. Commitment to the peaceful resolution of all dispute and respect for judicial pronouncements on disputes submitted for ad judication. 8. Commitment to the creation and sustainable development of a stable, secure and workable tax system for Nigeria. 9. Commitment to the unity, development and progress of one Nigeria, in the acknowledgement that the tax system can be used a major pivot for achieving national development goals.

Globally Accepted Principle

Affirmation and acknowledgement of the importance and contribution of all stakeholders in the administration of taxes in Nigeria. 2. Provision of specific and general feedback by all stakeholders, in a proactive manners on issue and developments that are relevant to tax administration in Nigeria. 3. Ensuring that the principle of good faith is observed by stakeholders, especially between the payers and tax authorities on the other. 4. Fairness in the treatment of all stakeholders by each other. This is particularly relevant in the allocation of resources and consideration of each parties view point. (CITN).

Role of Professional Bodies, Tax Consultants and Practitioners

Nigerian law provides a statutory role for professional bodies in the tax system, in this regard, the chartered institute of taxation act provides powers to chartered institute of taxation (CITN) to amongst other things determine standard of knowledge and skill to be attained by tax practitioner, the establishment and maintenance of a register of its member and the regulation and control of tax practice.

Relationship between Stakeholders:

1. The executive and the legislature shall co-operate on fiscal issue and all fiscal matters shall be accorded priority and given the necessary attention by each arm of the government. 2. There should be regular for a discussing tax policy and legislation and disputes which arise between the two arms of the government shall be resolved amicably. Where necessary, disputes shall be referred to the judiciary for adjudication. In this regard, the judiciary shall be financial arbiter of all disputes and its decision shall be binding on parties. 3. In addition, all tiers of government as well as the tax authorities are expected to provide guidance and information to the taxpaying public, which should elicit higher compliance and co-operation from the taxpayers. A more structured information sharing arrangements should also be established between the tax authorities and relevant government agencies in order to properly identify and engage taxpayers to ensure full compliance with tax laws. 4. The federal and state ministries of finance shall be responsible for all tax policy matters, including initiations proposals for amendment to tax laws by the national assembly and providing direction and approvals for policy issues when necessary. 5. Federal and state tax authorities shall have a harmonious and co-operation relationship amongst themselves and with the relevant federal and state ministries or agencies of government as may be determined, except rivers and the Lagos state are the betrayed. 6. The tax system should provide a function for healthy competition amongst state towards the improvements of investment activities in the state and enhancing the internally generated revenue in the state. The relationship between the tax authorities should be coordinated by the JTB. In this regards, the JTB should effectively discharge its advisory role to the government and the tax authorities and ensure harmonization of tax administration in Nigeria. 7. Overtime, tax authorities should be expected to also function as tax laws enforcement agencies. However, they are expected to establish formal co-operation with relevant law enforcement agencies to assist them acquire skills and competences in investigation and enforcement matters. 8. The taxpaying public, corporation organizations, organized private sector and trade union shall work closely with and corporate with tax authorities and other stakeholder to ensure seamless administration of taxes. These groups of stakeholders shall be treated as customers by the tax authorities and be accorded the necessary attention and assistance. There should be proper taxpayers' education and regular forums for engagement of the paying public by tax authorities and relevant government agencies involved in taxpaying administration. 9. Oversight over the tax system shall be multi-pronged and be driven ultimately by the national and state assembly. 10. Alternative disputes resolution mechanisms such as the use of appeal tribunals and other formal and structured mechanisms shall be encouraged. 11. The taxpaying public shall have the right and duty to make necessary contributions for the development of our tax system. 12. Professional bodies, tax consultants and practitioners shall also contribute to the overall development of the tax systems and work to established necessary mutual relationship with other stakeholders. (Abdulazaq, 2016), (CITN).

Theoretical Literature Review

Nigeria Tax Reform: Challenges and Prospects

Nigeria as a nation with federal political structure has a fiscal regime that adheres strictly to the same principle, Reforming taxes is always a one off operation in the sense that it occurs in the unique circumstance of a particular country at a particular time. Some seem to believe that there must the some simple solution to be found somewhere else in the world that can replace these seemingly in Nigeria.

Most studies of tax reform experiences understandably focus on the substance of reform. A more fundamental question, is no what should be taken into account in Nigeria in should be approached. Careful and comprehensive attention of institutional arrangement for tax reform will not only improve the quality of the reforms proposed, it will also increase the likelihood of their adoption and successful implementation.

A draft of legislation and together and analyzed data relevant to tax reforms as well as developing the procedural systems and administrative capacity to implement them. Is the critical need to sell reforms not only to those who must approve them (politician), but also those who must administer them (Officers), to those who will discuss them in public (the policy), to those who will discuss them in public (the policy community) and to those who must endure them (the business community and the public.

Pre 2002 Tax Reform Efforts

The Federal Government had taken far-reaching steps aimed at reforming the nation's tax system before the Pre 2002 reform efforts. Among these are;

The 1978 Task Force on Tax Administration headed by Alhaji Shehu Musa. The major thrusts of the report of the task force are;

- Introduction of the Withholding Tax (WHT) regime
- Imposition of 10 per cent special levy on Bank's excess profits
- Imposition of 21/22 per cent turnover tax on building and construction companies.

The 1992 Study Group on Nigerian Tax System and Administration headed by Professor, Emmanuel Edozien, recommended;

- The establishment of FIRS as the operational arm of FBIR and
- Setting up of Revenue Services at the other tiers of government (State and Local Governments).

The 1992 Study Group on Indirect Taxation headed by Dr. Sylvester Ugoh recommended a policy shift from direct taxation to indirect/consumption (VAT evolved).

History of the Current Tax Reform Process (Overview of the report of The Study Group (2003) and the Working Group (2004) on the Nigerian tax system)
The current reform process commenced on August 6, 2002, after series of proposal forwarded by our Institute to the Federal Ministry of Finance. A Study Group was eventually inaugurated to examine the tax system and make

appropriate recommendations to the government, on ways to entrench a better Tax Policy and improve tax administration in the country.

Reasons for the Reform

The (1) Study Group and (2) Working Group recommendations and subsequent evaluations saw the need for more inputs from (3) stakeholders in the nation's tax system, hence the convening of the 1st National Tax Retreat, tagged "Tax Reform and Democracy" held in Lagos from 22-24 August, 2005.

Stakeholders agreed at the end of the Retreat that the following reasons were not only expedient but necessary for the Nigerian tax system; Efficient and effective tax administration, Stimulate the non-oil sector of the economy, To resolve contentious issues in tax administration, Redistribute wealth and entrench a more equitable tax system, Capacity building for administrators and taxpayers, Centralisation of revenue agency and computerization, Reduce effective tax rates and simplify tax regime and Develop a tax policy for Nigeria, etc.

Value Added Tax (VAT)

The Federal Government introduced VAT in January, 1994. Nigerians believed it was introduced as a means of avoiding taking loans from international agencies. According to analysts, the tax was intended to be a "Super Tax" to eradicate completely many other taxes related to goods and services. VAT was then imposed on virtually all goods and services whether produced or rendered in Nigeria or not. Exemptions however, was granted in respect of medical and pharmaceutical products, basic food items, fertilizers, agricultural and ventenary medicine, books and educational items, farming and transport equipments, etc. The challenge is that Rivers state government and Lagos wanted to collect VAT rather federal Government of Nigeria.

The ECOWAS Commission has for this reason, suggested a transition period of two (2) years, terminating in 2009, within which member-States presently applying low VAT regime should close the gap to a point within the range of 10-20 per cent;

Vat Increase & Its Implications for the Economy

African Economic Research Consortium (AERC), in a work carried on VAT system in Nigeria conducted some years ago, stated that Nigerian companies treat their VAT expenses as input costs and pass these to the consumer's while the government injects most of the VAT revenue back into the system as consumption expenditures, causing huge disruptions to the economy. In a country where basic physical infrastructure- for transport, communications, power and information technology-to strengthen competitiveness and expand productive capacity are total collapse of the real sector, rise inflation, unemployment, strike actions (Business Club Ikeja 2011, 2019 and 2021).

Conclusion and Recommendation

The ability to raise revenue to fund the basic public goods is central to what is means to be sovereign state and the actual raising of that revenue is seem to play an increasing role in establishing and reinforcing the legitimacy of the state. Building capacity and capability takes time in the short to medium term it makes sense to treat administrative capacity as relatively fixed. So countries with weak revenue administration laws are range of choice over how they allocate their scarce administrative capacity across tax based and over the choice of taxes within those bases. However, in the medium to longer term, well designed capacity development programs can make a real contribution to the quality and effectiveness of a relevant administration, in this context, a well designed and effectively sequenced program will see countries build their capacity and capability. The ability to enact the BEPS and AEOI agendas will be a consequence of their stronger administrations, not a goal in and of themselves.

The current tax reform process has chartered the road map to nigeria's drive to a globally competitive tax system, but the task of pushing the drive to a destination that would accelerate our economic development is a collective one. Professional are at the vanguard of development initiative in other part of the world, especially in the developed economics, Nigeria professionals that is chartered tax practitioners should not make to be involved but also allowed to play leading roles in any tax reform process this is the only sure way to achieving our collective desire for a fully professionalized tax system in our country.

In improving tax policy and especially tax outcome in Nigeria to face up to the fundamental question: how best to encourage and facilitate countries in the critical task of building the capacity they need to find their own solutions in her or their own ways? Nigeria tax challenges face by the likely best assist they collecting revenue agencies to improve their institutional framework and understanding with fiscal issues within which they operate and improve transparency.

Recommendation

Leakages from federation revenue: **1.** Monthly deduction of huge amount for petroleum subsidies still June 2022 ₦123.7 BN per month. 2. Loss of revenue due to illegal banker of crude oil. 2. Loss of revenue due to pipeline vandalizing and oil thief. 3. Gas flaring. 4. Monthly remittances of huge amount of proceeds to joint venture partner (cash all). 5. Indiscriminate tax holidays and waiting to importers and investors. 6. High cost of collection claims by revenue generating agencies. 7. High expense on pipelines maintenance. 8. Monthly withholding of substantial amount by NNPC for priority projects. 9. Delays in remittances of crude oil sales proceeds (its takes federation reserve or account). 10. Conflicting judgment by coordinating courts of law and supreme court with two appeal judgment on on revenue mattes and others cases.

Ways to Block Leakages of Federation Revenue: 1. Total compliance with the provision of the 1999 constitution section 163 (1-5) on the administration of the federal revenue (that all revenue should be paid to federation account). 2. Downward review of cost of collection by the revenue generating agencies. 3. Unnecessary wavers and tax holidays should be stopped where necessary and be review downward. 4. Empowers revenue mobilization allocation and fiscal commission (RMAFC) to monitor the crude oil production lifting and sales and prosecute offenders. 5. Judiciary should independent and people should have confidence on them

Ways to Diversify the Federation Revenue: 1. More attention on agriculture sectors during dry season and in Nigerian farming. 2. More attention on solid minerals sector. 3. Marine resources. 4. Tourism sector. 5. More expansion of gas sector. 6. Rapid expansion of (ICT) sector for a collection of revenue. Above all, government should diversify the earning base of Nigeria economy, because over dependence on the single or source has becomes overly dangerous to the health and growth of Nigeria economy. In this wise, government should strengthen the revenue generating apparatus, by considering widening the tax net and rejiging the collection agencies deployment of e government and stricter enforcement of tax compliance should be institutionalized, to boost revenue collections.

Central/federal government remain the supreme VAT collection in the world- that is international best practice.
Federal government should established federal training school for Revenue officers.
Training and re-training of Revenue officers in the revenue collecting agencies.
UDUS should be the first University to establish a course on Taxation (BSc Taxation).

CITN should laise with UDUS for the course module, Operational guideline e.g 100-level foundation, 200-level PI, 300-level PII and 400-level PIII UDUS should contact private University in South-West of Nigeria for guidance, that is Caleb University 2017.

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