Journal of Global Accounting
7 (1) April, 2021.
https://journals.unizik.edu.ng/joga

NNAMDI AZIKIWE UNIVERSITY AWKA

EFFECT OF ELECTRONIC TAXATION ON REVENUE GENERATION IN LAGOS STATE

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ABSTRACT

The study investigates the effect of electronic taxation on revenue generation in Lagos state. Due to tax avoidance and tax evasion that is distorting revenue generation, Lagos state government adopted electronic taxation system. Despite the adoption of electronic taxation, the problem persists. Hence, this study seeks to fill the lacuna and identify how much E- taxation affects revenue generation by examining the effect of E- taxation on revenue generation in Lagos state. Electronic tax payment, Electronic tax filing, Electronic tax clearance Certificate served as proxies to the independent variable Electronic Taxation while Revenue generation is the dependent variable using a sample size of the (40) forty tax stations in Lagos state. The research was carried out using the Ex – post facto research design technique while data were collected from the annual reports of the internally generated revenue at state level which were subsequently analyzed using Linear Regression model and analysis of variance (ANOVA) through the statistical package for social sciences (SPSS 20). The result of the analysis showed that Electronic tax payment, Electronic tax clearance certificate issuance has significant effect on revenue generation in Lagos state while Electronic taxation filing does not significantly affect tax revenue in Lagos state. The result also showed that the interaction of Electronic tax payment, Electronic tax filing and Electronic tax clearance certificate issuance significantly affects revenue generation in Lagos state. The findings concluded that e-taxation has a positive and significant effect on revenue generation in Lagos State. E-taxation provides convenience to taxpayers at a degree that is not available through traditional channels. E-filing also offers the flexibility of time and reduces calculation error on the tax return form to the taxpayers. Therefore, we would conclude that the implementation of e-taxation improves revenue generation in Lagos State. The study recommends that there should be more awareness made on electronic payment channels for taxes, the Lagos State Inland Revenue Service (LIRS) should work out modalities on how to sensitize tax payers on E-tax filing and that more tax clearance certificates should be issued electronically to save time and cost for taxpayers.

Keywords: E – Filing,E- Paymen,. Electronic Tax Clearance Certificate,Electronic Tax System

1. INTRODUCTION

Over the years, revenue derived from taxes has been very low and it affects infrastructural development in the country. It is the view of many people that the loss of tax revenue was caused by tax evasion and tax avoidance due to inefficient and inept tax administration. This situation is being strained by the oil revenue which accounts for about 80 percent of government revenue which has declined with the recent decrease in oil price that led to a decrease in the funds available for distribution to the federal Government and to the state governments. (Afuberoh&Okoye, 2014) the large size of Nigeria's tax gap suggests that increasing the country's tax effort in an equitable and efficient way requires reforms of both tax policy and tax administration.

In 1999, Lagos State government decided to optimise the state's tax potentials by achieving them substantially, if not total, coverage of its taxpayer base. The government decided to bring all taxable persons into the tax net. To actualize this goal, the administration initiated the state's tax administration reform process. As part of the re-engineering process, the tax payment process was reviewed and all payments to the Board were to be made directly to designated revenue collecting banks by the tax payers.

Payments into the government coffers were electronically linked to data bases that issued electronic receipt to taxpayers and closely monitored by an independent consultant to the State. Personal electronic tax clearance cards (e-TCC) were introduced for the first time in Nigeria and indeed in Africa. Tax collection was made more transparent to the taxpayers as they could access their records through the internet, and this made tax payments, more convenient and transparent to the taxpaying public. The ever increasing cost of governance has induced the Lagos state Internal Revenue Services (LIRS) to devise means of increasing the state's internally generated revenue. This has led to the formulation of better strategies that are hoped will impact positively on the revenue generation in Lagos State and further help to make Lagos state less dependent on proceeds from the federation account. The Nigerian tax system generally which was meant to achieve core economic, political and social objectives such as, revenue generation for the sustenance of economic and social needs, control consumers demand, encourage investment and savings, fight economic depression, inflation and deflation, guarantee equitable distribution of income and wealth, control the general trend of the national economy, and ensure a proper allocation of national resources has hither-to failed because of several impediments (Asaba, 2011). This has resulted to the recurrent problem of dwindling revenue generation characterized by yearly budget deficits and insufficient funds for economic growth and development at the National and State levels.

Segun&Rapheal (2017) in their study proposed that the Nigeria tax system is still reliant on the use of local tax collectors with their inherent problems of poor coverage, delay in collection and payment of taxes, record falsification, corruption and bribery (John,2010). Nellen (2003) notes that the challenge of tax administration on poor tax collection, tax evasion, tax avoidance and record falsification accounts for the consistent low tax yields by government.

Therefore, government introduced electronic taxation to boost her revenue generation.

To catch up with the international trend in the world, the Lagos State Government presented a bill to the Lagos State House of Assembly to make the Board of Internal Revenue autonomous and self-accounting. The bill was passed into law in January 2006. Thereafter, with the passage of the law, other members of staff were given the option to remain with the Board. From staff strength of 1,300, about 70% opted to remain in the Civil Service and were transferred to other ministries and departments. Others who are keen to pursue a career in tax administration were offered employment by the autonomous Lagos State Internal Revenue Service (LIRS) and disengaged from the Civil Service. With the new autonomy, Lagos State Internal Revenue Service continues to report directly to the Governor.

Since 1999, Lagos State Government has implemented a whole lot of strategies in administering her tax so as to augment the size of revenue generated in the State. These strategies include tax payer education, payment process re-engineering, self-assessment scheme, extension of operational units, enforcement strategy, employment procedure, relationship with other ministries, maintenance of data base and essay competition on tax. Lagos State Internal Revenue Service staff members are equipped with state of the art facilities and put through a comprehensive training schedule. All these strategies have been the approach of Lagos State in bringing more of its citizenry into the tax net.

Birds (2008) indicate that tax structure is highly responsive to governance structure; high income countries can improve their tax performance through improving their governance structure. Various studies try to investigate the determinants of tax revenues for example,(Teera (2003); Tanzi and Zee (2000) and Imam and Jacobs (2007)). Imam and Jacobs (2007) explain that real per capita income, share of agriculture in Gross Domestic Product (GDP) trade openness, inflation and corruption are the most important determinants of a tax collection. Gupta (2007) finds that several structural factors like per capita GDP, share of agriculture in GDP, trade openness foreign aid, foreign debt and some new institutional variable like corruption and political stability are statistically significant and strong determinants of revenue performance.

Moreover, government exists in order to effectively collect taxes from available economic resources and make use of same to create economic prosperity such that available and willing human and other resources are gainfully employed, infrastructures provided, essential public services (such as the maintenance of law and order) (Olatundun, 2008).

Electronic taxation is not a new system, but rather a local solution to a problem with global purview. This system looks at how tax payment can be encouraged through simplification and increased efficiency in payment processing. It is expected that e-taxation will assist to resolve all these problems and provide an enable environment to both the tax administrator and tax payer and compel them to be transparent thereby improve revenue generation. Despite the adoption of electronic taxation, the problem still persists. Hence, this study seeks to fill the lacuna and identify how e-taxation will affect revenue generation by evaluating the effect of E – taxation on Revenue generation of Lagos state.

The main objective of this study is therefore to assess e – taxation with a view to determine its effect on revenue generation of Lagos state.
The specific objectives of this study are:

1. To ascertain the effect of electronic tax payment on revenue generated by Lagos State Internal Revenue Service (LIRS).
2. To determine the effect of electronic tax filing systems on revenue generated by Lagos State Internal Revenue Service.
3. To ascertain the effect of Electronic tax clearance certificate issuance on revenue generation in Lagos State.
4. To determine the effect of interaction of Electronic tax payment, Electronic tax filing and Electronic tax clearance certificate on revenue generation in Lagos State.

2. LITERATURE REVIEW

2.1.1 Electronic Tax System

Electronic tax system is an online platform whereby the taxpayer is able to access through internet all the services offered by a financial authority such as the registration for a personal identification number, filing of returns and application for compliance certificate. Electronic tax system is the system that has been developed to replace the paper filing system of paying tax in Lagos state. It is a web-enabled and secure application system that provides a fully-integrated and automated solution for administration of domestic taxes. It Enables Taxpayer internet based PIN registration, returns filing, payment registration to allow for tax payments and status inquiries with real-time monitoring of accounts (Waweru, 2013).

2.1.2 Tax Collection and Electronic Tax System

The Organisation for Economic Co-operation and Development (OECD) notes that Tax collection and administration can be improved through measures such as; shifting towards an electronic tax payer registration system where a uniform Tax Identification Number (TIN) would apply regardless of whether a tax payer is registering for Personal Tax, Corporate Tax or VAT. Simplify the tax code: Since income tax and value added tax (VAT) rates are punitive and lack in-built mechanisms that would enhance self assessment, there is need to simplify tax laws, forms and procedures developing systems that can enhance access to third-party sources of information. Lagos state Internal Revenue Service (LIRS) still lacks adequate and frequently updated information systems on registered taxpayers.

2.1.3 Electronic Tax Payment System

According to Federal Inland Revenue Service (2015), the FIRS introduced ITAS in 2013 to improve tax administration in Nigeria and transform the tax compliance process away from the current manual system which is tedious and bureaucratic. The aim of the project is to automate all core processes around registration, payment, assessment, debt and credit management, audit and investigation, case management, and returns filing.

2.1.4 Electronic Tax Filing System

E-filing systems increase the quality and quantity of information available to tax officers, enabling them to complete transactions faster and more accurately. Returns filed electronically have much lower error rates than paper returns and substantially cut the need to impose penalties and other punitive measures to foster compliance. The more efficient handling provided by electronic returns allows tax officers to issue assessments and refunds more quickly, and taxpayers know right away if their returns have been accepted by the tax authorities. E-filing lowers the cost of handling returns allowing administrative resources to be reallocated to other tasks such as auditing, customer services and tracking non-compliance (Yilmaz, 2013).

2.1.5 Electronic Tax Clearance Certificate

On January 1 2016, Revenue formally introduced a new electronic Tax Clearance (eTC) processing system. Applicants for tax clearance no longer receive a paper tax clearance form. The application is processed in real time and the result of the application is displayed on screen. An email confirming the result is sent to the applicant's Revenue Online Service (ROS) or my Enquiries Inbox. This will include a Tax Clearance Access Number which with the applicant's Tax Reference Number can be given to any third party entity that wishes to verify their tax clearance certificate.

A tax clearance certificate is confirmation from Revenue that a person's tax and customs affairs are in order at the date of issue of the certificate. However, in some instances, a certificate may be issued to a customer who has tax arrears covered by a phased payment arrangement that has been agreed with Revenue (OECD, 2019).

2.1.5.1 Purpose of the Tax Clearance Scheme

The purpose of the Tax Clearance scheme is to ensure that persons, who derive an economic benefit from

i. a licence / permit to conduct certain activities in the State, and/or
ii. receipt of contracts/grants, subsidies and other payments from the State are in compliance with their tax and customs obligations.

2.1.6 Challenges of Electronic Tax Systems

Challenges of Electronic Tax Systems are measured in terms of the good that comes with electronic tax system, there are challenges in its implementation, use and maintenance. From the literature review, a good system will need:

(1) A reliable and accessible internet service;
(2) Cooperative financial institutions;
(3) An IT oriented public; and
(4) Adequate financing to set up the appropriate infrastructure in tax offices. Ideally, the setting of an e-filing and e-payment system should form part of a comprehensive IT design, development and implementation strategy. Training is essential because it provides clients with the skills necessary in raising their attitude of voluntarily complying with taxation systems, the designers must ensure that its user friendly and reduces its difficulty in accessing it.

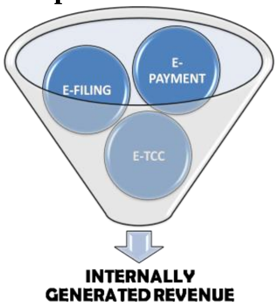
2.1.7 Revenue Generation

Revenue generation has been a major concern for many countries (Okauru,2011). This is because revenue is what the government uses to provide public goods for the citizens(IMF, 2010). A major source of revenue generation for any government is via taxation.

Revenue generation is ways through which government raise revenue for the purposes of meeting its capital and recurrent expenditure (Enahoro, 2012). According to Seera (2005) there are three main sources by which government raise revenue for the purposes of financing its expenditure these are tax sources, non-tax, and capital receipts. Tax sources comprises of revenue received by the government from all available components of tax in a given country (Okafor, 2012) while, non-tax revenue sources are aid from inter-governmental or another level of government (James, 1999). On the other hand, capital receipts include all revenue received by the government from investment made in other countries or investment within the country. Among these three sources, taxation is the most important because the level of government expenditure is to a great extend dependent on tax revenue which further relied on the ability and efficiency of tax administration to generate adequate revenue from taxation (Bird, 2005).

Taxation is one of the direct ways for government revenue generation. Bird (2015) expresses that one of the factors determining capacity of a country to generate adequate revenue from taxation is the tax administration competence and efficiency.

2.1.8 Conceptual framework



Researcher's compilation 2021

2.7 Review of Some Empirical Studies

There has been several studies concerning the electronic tax payments across the globe, Seelmann, Lerche, Kiefer and Lucante (2011) examined Benefits of a computerized integrated system for taxation in Tanzania, they argued that Taxation is often the most important source of state revenue. However, many developing countries lack effective tax administration structures and processes. Technological innovations have not filtered through to the daily working reality of tax officials.They concluded that Computerization of tax and revenue authorities can contribute to reaching the goal of good (financial) governance. It improves accountability and transparency of the revenue authorities. Nevertheless, while reforming and modernizing the tax system is an essential part of improving domestic resource mobilization, such a reform will be sustainable only in conjunction with more profound changes in the administrative and political structure of a state.

Sagas, Nelimalyani and Kimaiyo (2015), did an assessment of the impact of electronic tax register on revenue collection by Kenya Revenue Authority western region, Kenya. Findings from their study indicated that indicated that 75% of the respondents were of the opinion that ETR machines have helped to curb cases of tax evasion 86% of the respondents were of the opinion that ETRs have helped increase revenue collection due to their efficient nature.

Wang'ombe (2009) did a study on the revenue productivity and some administrative factors of the Kenyan tax system for the period 2001–2008. The result of this study came up with buoyancy estimates of the total tax system as 1.26 while elasticity was 1.27. The study thus concluded that the tax system in general was both elastic and buoyant implying that tax reforms had greatly improved productivity. Discretionary tax measures had a very small effect on tax productivity implying improved efficiency.

Wawire (2000) did a study on the tax buoyancy and income-elasticity of Kenya's tax system. Tax revenues from various sources were regressed on their tax bases. The study concluded that the tax system had failed to raise necessary revenues. However, the shortcomings of the study were that it never considered other important determinants of tax revenue, for instance the unusual circumstances that could have affected tax. It also never disregarded tax revenue data by source hence it was difficult to say which tax bases contributed more to the exchequer. Finally, it never considered the time series properties of the data used.

Muriithi and Moyi (2003) did a study on the productivity of Kenya's tax structure in the context of the tax reforms focusing on pre and post reform period. In the study, they assessed the buoyancy and elasticity of individual taxes and the overall tax system. Their findings suggested that tax reforms had a positive impact on the overall tax structure and on the individual tax handles, even though the impact of the reforms was not always uniform. The reforms had a bigger impact on direct taxes than on indirect taxes, suggesting that revenue leakage is still a major problem for indirect taxes. Even though the current study adopted model used by Muriithi, it differs from their study in some dimension. First, this study used data of since 1963–2010.

Second, nominal figures were converted to real figures. Finally this study considered stationary of a time series data and the data regressed for the whole period of the study.

Ayodeji (2014) also looked at the Impact of electronic tax systems on Tax Administration in Nigeria. He argued that the dwindling global fortune occasioned by the fall in the price of crude oil, the major source of wealth for Nigeria shifted the attention of the government and major stakeholders in the country to the revenue generated locally. But the daunting task of boosting the Internally Generated Revenue necessitates the adoption of electronic tax systems technologies to drive Tax administration and concluded that electronic tax systems plays an important role in the increase of internally generated revenue in Nigeria by ensuring compliance thereby boosting productivity and economic activities in the country. It is a change agent for accelerated growth and poverty reduction in Nigeria and the whole of African continent at large. The major recommendation from their study was that necessary laws and regulations have to be passed by the appropriate authorities to reduce or abolish import taxes on information technology hardware such as computers, Servers, printers, biometric scanners and other devices.
On filing, scholars and researchers have looked on the relationship between electronic filing and other factors in taxation including efficiency, revenue collection, work load reduction and many more. For instance,

Kuznetsova (2010) investigated the factors that affect diffusion of tax return filing online (e-return) in Finland. Basing their studies on the Diffusion of Innovations theory, Bass Diffusion Model and Service Process Analysis he discovered that the diffusion of e-return is dependent on such variables as perceived attributes of e-return system, interpersonal communication channels, performance of related services, and extent of Tax Administration’s promotion efforts.

Another study by Anna Yusniza (2009) looked at the relationship of perceived risk and its facets within the technology acceptance model (TAM) within the tax e-filing context in Malaysia. They based their study on the argument that e-government is becoming increasingly more important in today’s world due to its effectiveness and applicability in various areas. Tax e-filing is one of the e-government services that have been adopted by many developed countries today where the public has to discharge their responsibility to the government via online tax filing. And that despite the rapid adoption of tax e-filing in many countries, researchers have argued that it is yet to establish an integrated system that is reliable, especially in developing countries due to high perceived risk by the public. They concluded that many of these risk facets will be significant. Among the risks that could possibly be significant are performance risk, psychological risk, time risk and privacy risk. Past studies have shown that taxpayers tend to e-file near the tax deadline and this may lead to system crashes if the e-filing system is not tailored to accommodate this trend. Psychological and time risks could possibly be prevalent for taxpayers who are not IT literate, they may find themselves frustrated or anxious if a lot of time is spent learning about the e-filing system and then find that the system does not function as they had hoped it would. Privacy risk may possibly be a significant risk for e-filing adoption; this isbecause e-filing involves the transmission of taxpayers’ confidential information through the Internet. Recommendations included a fact that risk reducing strategies could be formulated to encourage e-filing adoption such as improved security features for the user interface. The risk reducing strategies could be developed to cater to the facets of risk that are the most prevalent in e-filing adoption.

Lubua (2014), in his study titled Influencing Tax Compliance in SMEs through the Use of ICTs argued that Revenue collection is an important determinant of the economy of any country. The adequacy of government revenues allows the government to support its operations ranging from administrative activities, infrastructure constructions and service provision. The study aimed to show how e-transparent services address the challenge of voluntary tax compliance by SMEs in the republic of Tanzania. The study observed the following factors to influence voluntary compliance: Awareness of tax laws, business experience, the integrity of employees, low frequency of visitation by tax officers and training needs. Recommendations read that the revenue authority must use relevant ICT tools to positively promote these factors; as the result, the position of taxpayers to voluntarily file their tax returns will be enhanced.

Amitabh *et al,* (2009) did a study on the antecedents of paperless income tax filing by young professionals in India. The objective of this study was to study how young Indian professionals will adopt or behave towards paperless or online filing of tax returns with the aim of enhancing compliance. The regression analysis carried out found that the antecedents of young Indian professionals depended on the perceived ease of the tax system, personal innovativeness in information technology, relative advantage, performance of filing service, and compatibility. The implication of the findings to the current study is that for any online system to succeed whether for small, medium or large taxpayers' category there must be the ease of use, innovativeness and accessibility.

Wamathu (2013) studied the effects of electronic taxation on financial performance of audit firms in Kenya. From the finding the study found that there has been timely filing of returns since inception of I-tax, there has been a reduction in audit period due to introduction of I-Tax, respondents were quite knowledgeable. ,system failure when login were less, I-Tax was user manual friendly , I-tax system was reliable and that I-tax was not user friendly, I-tax system cost effective, I-tax system was cost effective and respondent were aware of that I-Tax system was electronic cash register and electronic signature device. She recommended that there is need for the Kenya Revenue Authority to invest on technology in order to reduce the system failure as the study revealed that system failure affects system logins. System failure discourages use of technology.

Muita (2010) in her MBA thesis has also done a related study on the factors that influence adoption and use of e-filing system among Large Taxpayers in Kenya. The study examined the skills required by the users of e-filing, the technology required and the tax authority's preparedness in enhancing the adoption of tax compliance based technology. The study found that for e-filing to effectively take off in Kenya skills, infrastructure and a conducive business environment are needed. 2.4.3 Challenges of Using the Electronic Tax System

Dowe (2008) argued that the basic prerequisites for implementing successful e-filing and e-payment systems are: (1) a reliable and accessible internet service; (2) cooperative financial institutions; (3) an IT oriented public; and (4) adequate financing to set up the appropriate infrastructure in tax offices. Ideally, the setting of an e-filing and e-payment system should form part of a comprehensive IT design, development and implementation strategy.

The implementation process for electronic tax systems begins with the development of a strategic business plan – documenting the ideas and actions, desired outcomes and the time frame for each component, taking into account the strengths and weaknesses of the tax administration and environmental opportunities and threats. The plan should also document the implementation strategy including the implementation approach. Many countries have taken a gradual approach by allowing voluntary e-filing and e-payment for select segments of the taxpayer base, e.g. individuals or companies only, in the initial stages to allow for live testing of the system. After testing is complete filing becomes mandatory for some taxpayers, e.g. companies (Dowe, 2008).

In Uganda, Akello (2014) reported that there are challenges such as intermittent power supply and Internet outages but says the tax body has made contingency plans to ensure that the system is operational 24/7. First, the e-Tax is hosted on a central server at their Kampala headquarters, which means that it's not affected by power or network outages even when power or the Internet is off in some parts of the country. The electronic filing process still confuses a lot of people because the web portal has many features and yet most people cannot understand some tax terms.

Sheikh (2015) explains that as with any new system, there have been numerous teething problems with the electronic system. First, there are two concurrent tax systems manual and iTax systems without either system recognizing the other. Taxpayers are also receiving demand emails from the Integrated Tax Management System. This is bound to create discrepancies in taxpayers' records, especially with regards to payment of tax obligations as well as submitting returns. For instance, in the current setup, if a taxpayer pays taxes manually, the iTax system will not recognize the payment. Instead, the system automatically calculates penalties and interest on the perceived "missed" tax payments thereby leading to potential disputes between the KRA and the taxpayer. Second, the iTax system lacks historical records of taxpayers. Its record keeping is a "going forward" type in that it only stores tax records of taxpayers from the time of registering for iTaxonwards (Sheikh, 2015).According to Lubua (2014), employees play a vital role in ensuring that the revenue authority collects its tax from clients at the right time. They also ensure that clients have the right knowledge of business taxation. Low integrity to employees is reported to significantly affect efforts by the revenue authority toward improving revenue collection. To a large extent, the use of ICTs in the Tanzanian revenue authority has addressed the challenge of corruptive behaviour by employees. In areas such as custom department, clients are able to conduct own assessments. However in domestic revenue there is a low usage of ICTs. Clients depend on employees for assessment and this assessment depends on employees' rational ability and integrity.

The use of ICTs for self-assessment addresses the challenge of the integrity of employees and promotes voluntary compliance. Training is essential because it provides clients with the skills necessary in raising their attitude of voluntarily complying with taxation systems. In the Tanzanian revenue authority, employees organize seminars to educate stakeholders about the benefits of voluntary tax compliance. However, many respondents admitted that they never received training from tax officers. This is partly due to inadequate members of staff. The mobile technologies can be useful in providing trainings (Lubua, 2014).

Okafor (2012) studied Revenue Generation in Nigeria through E-Taxation (A Study of Selected States in Nigeria). The study aimed at finding out whether electronic taxation will significantly curb tax evasion and avoidance and improve revenue generation. The study adopted survey method. The data for the study were collected from primary and secondary sources. The data collected were analyzed using simple percentages and presented in tables. The model specification for the test of hypotheses is Analysis of Variance (ANOVA). From the Analysis the study was discovered that electronic taxation will enhance revenue generation in the states studied. Also large data base of the citizenry achieved through proper record keeping will enhance revenue generation. The researcher equally found out that e-government is an indispensable factor in achieving the objective of e-taxation. Computer literacy will enhance electronic tax administration which will significantly curb tax evasion and avoidance and reduce operational compliance cost.

Uremadu and Ndulue, (2011), The study reviewed the work of Ndulue (2005) to ascertain the significance of private sector revenue generation at the local government level using data from FCT, Abuja. The study was prompted by mobilization of tax income from self-employed people which has always posed a serious challenge to Local Government authorities in Nigeria hence Millions of naira have been lost due to prevalence of tax evasion and avoidance among the self-employed people. As a result, taxation can be used as a major instrument of revenue mobilization and or as a key to sustainable economic development in Nigeria since it hinders realization of fiscal policy objectives of government. The study thereby aimed at finding the root causes of tax evasion and avoidance among the self-employed people in FCT, Abuja, with a view to exploring ways of encouraging them to comply with tax matters in a bid to boost local government revenue sources that will provide adequate funds for development efforts of government. This study utilized data collated by Ndulue, (2005) from FCT, Abuja to carry out both fundamental analysis and simple percentages evaluation of issues in the tax revenue mobilization among the self-employed and tax administration skills of the local authorities. Questionnaires were administered to both the self-employed and staff of Federal Board of Inland Revenues Tax Office, Abuja to source out data on the issues of research. Findings from the field survey profoundly revealed that there exists: (1) significance tax avoidance and evasion by the self-employed in FCT, which has adversely affected the quantum of revenue mobilization from income tax; (2) several factors are responsible for this dismal tax situation such as: high personal income tax rate; complexity of the assessment and collection procedures; lack of adequate tax incentives; lack of taxpayer education and high costs of compliance; among others. All these go to reveal that the Nigerian tax system faces serious challenges of ineffectiveness and inefficiency. Based on that, they recommends that to revive the system that three pronged approach should addressed:

(i) The tax laws, tax policies and tax administration should be holistically reviewed;
(ii) The penalties to be meted out to tax offenders should be made severe to deter tax evasion and avoidance;

(iii) The tax policies should be well focused geared towards reducing the personal income tax rates and providing adequate tax incentives and taxpayer education. Finally, that effective and efficient tax policy will eliminate high compliance costs; make self-employed people tax compliant and increase total revenue generated from tax sources thereby making taxation a veritable tool in the hand of government to sustainable economic growth and development in the emerging Nigerian economy.

Adedeji and Oboh, (2012), carried out a study on An Empirical Analysis of Tax Leakages and Economic Growth in Nigeria. This study empirically examined the economic implication of tax leakages on the Nigerian economy. A survey research design was adopted and responses were obtained through the use of a well-structured questionnaire administered to 185 respondents. Findings from the empirical analysis using Kendall"s w-test and Chi square test statistics reveal that tax evasion and avoidance have adversely affected economic growth and development in Nigeria, and also, that lack of good governance is the basis for which tax leakages activities is perpetrated. The study therefore recommends that the government should embrace and promote good governance so as to encourage voluntary compliance of tax liability by the citizenry.

In another line of the study by Leyira, Chukwuma, Asian, (2012) on Tax System in Nigeria – Challenges and the Way Forward. The study discussed the challenging issues affecting the tax system in Nigeria. It is characterized by lack of statistical data, poor tax administration, and inability to prioritize tax effort, multiplicity of taxes and increase in underground economy. It also proffer challenges so as to engender an efficient and effective tax regime in Nigeria. The study concludes that the foregoing offers a theoretical framework for improving some silent issue in Nigeria's tax system, suggesting challenges and possible remedies. As must be clear by now, tax is a complex phenomenon that affects both the government and the citizenry and they consider autonomy, Efficient and effective Tax Administration, use of computer technology, Strengthening Auditing, Tax Rates and Use of Tax Money and public enlightenment as the remedies raised as crucial to overcoming the challenges inherent in the entire tax system with a view to enabling Nigeria desire the potential benefits of fiscal policy re-engineering.

Abdul-Rahamoh and Adejare(2013) who examined critically the effect of petroleum profit tax on Nigerian economy using multiple regression method from 1970 to 2010 found that petroleum profit tax and other variables had significant impact on Nigerian economic growth and therefore concluded that the abundance of petroleum and its associated income has been beneficial to the Nigerian economy from 1970 to 2010.

Afuberoh and Okoye (2014) also studied the impact of taxation on revenue generation in Nigeria. Regression analysis using SPSS Version 17 was employed by the researcher in testing categorical statements, he discovered that taxation has a significant contribution to revenue generation and that taxation has a significant contribution on Gross Domestic Product (GDP).

Onoh (2013) looked at impact of value added tax on Nigerian economic growth, ordinary least squares was used by the researcher to analyze obtained data; the analysis revealed a strong positive impact of Value Added Tax on economic growth in Nigeria. The study also recommended that VAT should not be high on the infant industries, so as to enable them grow.

Okafor (2012) looked at tax revenue generation and Nigerian economic development. The aim of the research paper was to explore the impact of income tax revenue on the economic growth of Nigeria as proxied by the Gross Domestic Product (GDP). Ordinary Least Squares regression method was adopted by the researcher to explore the relationship between GDP as proxy for economic growth and a set of federal government income tax revenue heads from 1981 to 2007. However the researcher found that there is a positive significant relationship between tax revenue and economic development in Nigeria.

Eyisi and Chioma (2015) critically investigated the impact of taxation on the macroeconomic performance of the Nigerian economy ranging from 2002 to 2011. Ordinary least squares regression method was applied in analyzing obtained data. Result obtained showed that government earnings from taxation has positive significant effect on real gross domestic product in Nigeria; government revenue from taxation has negative significant influence on unemployment rate in Nigeria; and that petroleum profit tax has negative significant effect on real interest rate in Nigeria. The implication of the above study shows that revenue generation from taxation enhances economic growth and that changes in taxation, automatically will affect individuals real standard of living (GDP), employment rate and interest rate. In view of above findings, the Researcher recommends that: the current draft national policy should be passed into law by the National Assembly so as to make it a working document; the government should consider taxpayers and other key stakeholders' interest in fiscal policy formulation and implementation in order to achieve improved tax compliance rate in the country and that government needs to improve the revenue allocation system so as to boast the taxation drive by the different tiers of government.

Sagas and Nelimalyani (2015) studied An Assessment of the Impact of Electronic tax register on revenue collection by Kenya revenue authority western region, Kenya. A survey research design was employed. The study population comprised of 14 management staff of KRA (Kisumu office) and 364 wholesale traders in Kisumu town, adding up to 378 people. From this target population, a sample size of 124 respondents was derived, which included all management staff and 30% of the wholesale traders. Simple random sampling was used to select wholesale traders. The study employed the use of questionnaires and interview guide to collect data. The content validity of the data collection instrument was determined through piloting, where the responses of the subjects was checked against the research questions to establish that the wording and framing of the questions in the questionnaire are easily understood and clear. The Cronbach's Coefficient Alpha was used to test the reliability of the questionnaires and it was computed for each item in the Likert scale. A reliability coefficient of 0.7 was assumed to reflect the internal reliability of the instrument. The collected data was analyzed using qualitative techniques. The findings indicated that 75% of the respondents were of the opinion that ETR machines have helped to curb cases of tax evasion 86% of the respondents were of the opinion that ETRs have helped increase revenue collection due to their efficient nature. Therefore the research findings will help KRA and other revenue collection bodies around the world to have an understanding of the current usage of ETR in Kenya and extent to which it has improved domestic revenue collection.

Samuel and Tyokoso (2014), carried out a research on Taxation and Revenue Generation: an Empirical Investigation of Selected States in Nigeria. The testing of hypotheses was done using regression analysis via SPSS version 17.0. The research discovered among others that taxation has a significant contribution on revenue generation, taxation has a significant contribution on Gross Domestic Product (GDP) and tax evasion and tax avoidance have a significant effect on revenue generation in Nigeria. The research recommends among others that well equipped database on tax payers should be established by the Federal, State and Local Governments with the aim of identifying all possible sources of income of tax payers for tax purpose, the tax collection processes most be free from corruption and embezzlement and stringent penalties should be meted by the federal, state and local governments to people who evade and avoid tax payments in order to discourage tax evasion and tax avoidance.

Akintoye and Tashie (2013) carried out a research on the effect of tax compliance on economic growth and development in Nigeria, West Africa. Primary data was collected through the administering of questionnaires to self employed in each senatorial district in Oyo and Lagos States. Frequencies and percentages were used to measure the demographic variables of the respondents, and also the factors that affect the willingness to pay tax, while the Chi-square technique was used to measure the difference between willingness to pay tax of citizens in Lagos and Oyo States. It was discovered that many Nigerians are complying with tax payment and that the willingness of citizens to pay tax in Lagos State is significantly higher than that of Oyo State. From the list of factors that were tested for, Trustworthiness of government, Provision of Infrastructural Amenities, Tax Accountability by Government, Level of government delivery, Income, Morale Ethics, Tax Knowledge, Tax Rate, and The System of Tax Payment were found to influence the willingness to pay tax. The conclusion is that compliance through the willingness of citizens to pay tax is very important and cannot be ignored. It is suggested that government should pay attention to the factors that influence the willingness of citizens to pay tax and improve on them, thereby improving peoples' willingness to pay tax, government revenue and economic growth and development of the nation generally.

Adebisi and Gbegi (2013) examined the effect of tax avoidance and tax evasion on personal income tax administration in Nigeria. Tax evasion and tax avoidance, a problem which seems to have defied solution, had been deviled the tax system right from colonial times. While some had blamed the situation on tax authorities for not living up to expectation with regards to tax administration, others attribute it to the unpatriotic attitude of tax payers. It was in this light of contending position that the researcher carryout a survey in Nigeria with particular reference to Federal Inland Revenue Service Abuja. The sample size was derived statistically using Yaro Yamani formula. The sample size consists of three hundred and five (305) employees of Federal Inland Revenue Service Abuja. The study utilizes primary and secondary data. Tables and percentages were used for the analysis. The Analysis of Variance (ANOVA) was used to test the hypotheses. The research findings disclose that enlightenment and adequate utilization of tax revenue on public goods will discourage tax avoidance and tax evasion, high tax rates encourage tax avoidance and tax evasion, personal income tax generation has not being impressive and personal income tax rates are too high. The researcher therefore concluded that there is a direct and positive relationship between tax avoidance, tax evasion, tax rates and personal income tax administration in Nigeria. Hence recommended that tax officials should be constantly trained and retrained on the job, a deliberate and more aggressive public enlightenment campaign should be embarked upon by government and the reduction in tax rates for the poor.

Jane (2011) carried out research on the impact of tax reform on the general economy of the nation and tested the research variable with the use of ordinary least square regression method and find out that tax reforms in Nigeria have not had a significant impact on the macroeconomic stability. It was observe that increase in the tax rate ultimately result in greater burden for the masses through a shift of the tax liability. As a result, tax reforms in Nigeria have created inequalities rather than bridging such. The study further recommended that citizens should wake up to their civic responsibilities in terms of tax compliance.

Saidu (2012) conducted a research study on the effect of tax audit on tax compliance in Nigeria with Bauchi state board of internal revenue as a case study. The data generated for the study was analysis with the aid of simple percentage method. The study finds out that relevant tax authority (RTA) employed tax audit towards achieving target revenue that tax revenue reduces the problems of tax evasion and that tax payers do not usually cooperate with the tax audit personnel during the exercise. The research study further recommends that relevant tax authority (RTA) at all level should improve the standard of tax audit employed for effectiveness and efficiency.

James and Abiola (2012) on the study of the impact of tax administration on government revenue in a development economy with a case study of Nigeria economy, applied descriptive statistics method to analyse 93 usable responses, the study found out among other things that increasing tax revenue is a function of effective enforcement strategy. The research study further recommended that the government should review and restructure the nation's tax policy and administrative system.

Abiola (2010) conducted a research work on the recent developments in company's income taxation in Nigeria and analysed the variables with the use of quantitative survey method and finds out that the Nigeria tax system is unduly complex, skewed low revenue yielding poorly administered anti - federalism largely inequitable and loaded with unduly large number of overlapping taxes which have more nuisance value than revenue value. The study recommended that the tax administration amending Act altered some of the penalties under CITA to reflect current realities and make them more administrable.

Okoye and Ezejiofor (2014) carried out a research on the Impact of E-Taxation on Revenue Generation in Enugu, Nigeria. Three research questions and hypotheses were formulates in line with the objectives of the paper. Data were collected from both primary and secondary sources. Data collected were analyzed by use of means and standard deviation and the three hypotheses formulated were tested by the use of Z-test statistical tool. Findings show that E-taxation can enhance internally generated revenue and reduce the issue of tax evasion in Enugu state. Another finding is that E -taxation can prevent corrupt practices of tax officials. The implication of this is that the extent at which government has gone in inaugurating their e-tax administration is still low hence some tax administrators and tax payers are still not aware of the online tax assessment/collection in Nigeria. Based on the findings, the researcher recommends that the Government should support the establishment of e-tax administration so as to start ripping the benefit of high rate of compliance among taxpayers and E-taxation should be implemented to reduce the diversion of government funds to private pockets.

Also, a previous study conducted by Onuiri*et al*,(2015) on Design and Development of an e-taxation system noted that the E-Taxation system offers multiple solutions to both sides of the taxation system. They observed that e - taxation enables the tax collector's job to be carried out effectively as access to data required to determine the volume of taxes currently paid is readily available and can confidently estimate deficits. They also identified that the tax organization is seen as more transparent and effective in carrying out its duties as it has records to support stated facts in its report. They also noted that the taxpayers in general are more receptive to taxation as the whole process is convenient and flexible as physical visits to the tax offices are not required.
They equally noted that even the government as a whole would benefit from the implementation of this system as it would have the ability to properly prepare its budget based on expected income, since it has historical records and a database showing payments trends. They identified that the e-taxation system can also be used by the government to measure the level of the public's reception of changes in tax laws, rates and their responses to the changes.

Alake and Olatunjiand Alake (2016) carried out a study on the Impact of Electronic Taxation on Tax Evasion and Avoidance (A Case Study of Nigerian Banks).The study examined the impacts of electronic taxation on tax avoidance and evasion in Nigeria. The sampled for their study was taken from Ekiti State of Nigeria focusing on some banks and the Board of internal revenue of the state. They administered well-structured questionnaires to get responses from the target respondents and they used standard deviation to test the research hypotheses. The results of their findings led to the rejection of the hypotheses that electronic taxation does not have significant impact on tax avoidance and evasion in Nigeria and consequently the alternative hypothesis was accepted and the study concluded that embracing electronic taxation in tax administration in Nigeria will significantly reduce the incidences of tax evasion and avoidance in Nigeria.

Joana Nasir (2012) carried out a research on implementing electronic tax fillings and payments in Malaysia of which the main objective was to point out the benefits of maintaining a good e-tax system as opposed to a manual system. The study made use of secondary data from the doing business report and Malaysian inland revenue report from 2004 to 2011 using trend analysis to highlight the increase in tax returns since the adoption of an e-tax system in 2004. For the first two years, the number of taxpayers using the e –filling system remained far below expectation at about 5% and the tax authorities were still tackling the challenges posed by the new system such as timely and costly adaptation of the system, uncertainty and security problems, lack of technological exposure in the country etc. all of which had little or no impact on tax returns. 2006 to 2011 brought an increase in the users of the system from the disappointing 4% to an encouraging 34% and 37% in 2012, over the same period tax returns increased from 14.5% of GDP to 15.3%. It also showed how compliance was increased and fewer hours used in collecting taxes. The conclusion of the study was that Electronic systems for filling and paying taxes, if implemented well and used by most taxpayers, benefit both tax payer and tax authorities and guarantees a better standard of living for all citizens.

Obonna and Ebimobowei (2012) in their research examined the impact of tax reforms on the
economic growth of Nigeria from 1994 to 2009. The main objective of the study is to prove that the Nigerian tax system needs to be reformed in order to achieve long term economic growth and development. Relevant secondary data were collected from the Central Bank of Nigeria (CBN) Statistical Bulletin, Federal Inland

Revenue Service (FIRS), Office of the Accountant General of the Federation, and other relevant government agencies. The data collected were analyzed using relevant descriptive statistics and econometric models such as White test, Ramsey RESET test, Breusch Godfrey test etc. The results from the various test showed that reforms on the tax system is positively and significantly related to economic growth. On the basis of the findings, the study concluded that tax reforms improves the revenue generating machinery of government to undertake socially desirable expenditure that will translate to economic growth in real output and per capita basis. However, it was recommended that sustainable economic growth cannot be attained with tax reform processes except obsolete tax laws and rates are reviewed in line with macro- economic objectives, corrupt-free and efficient tax administrative machinery with personnel‘s and accountability and transparency of government officials in the management of tax revenue.

Fu, Kiang Fan and Chao (2006) carried out an empirical study on the acceptance of electronic
tax filing with the center of the study being taxpayers‘ intentions. Using the filling of personal income tax in tawain as an example, the study focused on two main theories, the theory of planned behaviour and the technological acceptance model used in discussing the factors affecting the tax payers‘ intention in adopting a particular tax filling method whether manual or electronic. The methodology involved was in the form of a large scale nationwide survey her demographic characteristic and perception of the tax payer was explored in order to identify potential determinants. The result of the research was that taxpayers tend to concentrate on the usefulness and simplicity of a tax filling and may be fairly pragmatic in developing general attitudes towards the using the method. It was also reported that taxpayers who although are in search of easier methods of tax filing and more accountable means of remitting taxes are also adamant to change and are threatened by new technology they do not understand. The study finalized by pointing out the need for government to familiarize themselves with these behavioral factors simply because it extends knowledge as regards taxpayers‘ decision making and can therefore lead to better planning and implementation of e-government service such as e-tax and also improve voluntary tax compliance.
Mary Auyat a citizen of Uganda carried out a research on the adoption of E-tax service system at Uganda revenue Authority. The report was written based on secondary data from the revenue service in the country and information and practical skills acquired in the field. The main aim objective of the report was to describe the system of e-tax adopted in the country. Highlights its benefits and determine the reasons for the slow adoption of the service system as well as give recommendations as to how these problems can be tackled. The result of the analysis showed that the revenue authorities had successfully implemented the adopted e-tax program as response from respondents showed obvious awareness of the system however some of the reasons for the slow adoption of the service system were identified to be poor internet access, predominance of illiteracy amongst taxpayers and high cost of maintenance. Also web portal disturbances especially at the time of deadlines were identified as one of the obstacles facing the system. One major recommendation of the study was that system monitoring should be done at the implementation stage to enable review of the web portal for better service delivery to the users of e-tax. The study also identified the change to e-tax system as the system that has brought the highest tax return in the country in a very long period and so encouraged the adoption of the system by all taxpayers in the country and worldwide.
Decman and Klun date! carried out an empirical study on e-public services: a case of e-tax in Slovenia E-taxation portal was established at the end of 2003 in form of electronic filling of personal income tax and VAT which was fully enabled in 2004. The study made use of surveys carried out in Slovenia and aimed at discussing the concept of e-taxation as one of the services offered by many governments in the world today. Information relating e-facilities by Eurostat, it was discovered that at the beginning of 2005 about 96% of businesses in Slovenia had internet access while 74% had broadband access. The findings of the study indicated that the cost savings attributable to taxpayers who decide to file returns electronically can be estimated at 310 dollars (1.3 euros) which translates to a reduced cost for all tax payers. A major finding of the study was the discovery that e-filling of taxes is used more widely each year and yet is still far away from proper planning. It was recommended that to successfully promote electronic filing, the tax administration needs independent research into tax payers needs and perception in order to examine the important elements needed to promote e-taxation among individuals and companies.

Okafor.(2012) did a study on Tax Revenue Generation and Nigerian Economic Development, The ordinary least square (OLS) regression analysis was adopted to explore the relationship between the GDP (the dependent variable) and a set of federal government income tax revenue heads over the period 1981-2007. A simple hypothesis was formulated in the null form which states that there is no significant relationship between federally collected tax revenue and the GDP in Nigeria. The regression result indicated a very positive and significant relationship. However actual tax revenue generated in most years fell below the level expected. The anomaly was attributed to dysfunctionalities in the income tax system, loopholes in tax laws and inefficient tax administration. Suggestions were made as to strategies to be adopted to improve the system of tax administration to increase tax revenue generation.

Asiligwa and Onwenga (2016) assessed the roadmap for the adoption of government E-payments. Questionnaires were used to elicit data from ICT and Finance employees of 262 state corporations, 19 Ministries, and 47 counties. The analysis that was carried out through multiple regression revealed that there was significant relationship between adoption of e-payment system and adequacy of ICT infrastructure, awareness of e-payment system, E-payment security and compliance and change management.
Maisiba and Atambo (2016) investigated the effect of electronic tax management system of tax collection in Rwanda. It was gathered that E-tax payment contributes to timely tax payment and reduced operational cost for both RRA staffs and clients. Both primary and secondary sources with their relevant tools like questionnaire and documentary analysis in order to come up with required data.

Segun, Adeniyi, Babalola and Adesunloro (2017) ascertained the extent to which electronic taxation has curb tax evasion in Lagos State. Survey research design was used in this study. The population of the study is defined as business owners and financial analysts. Analysis of variance (ANOVA) was used to analyse data collected statistically at 5% or 0.5 level of significant to find out the significant relationship between tax evasion and electronic tax system. Regression analysis was used with the aid of statistical package for social sciences (SPSS) 20.0 software. The test show that electronic tax system has enhanced better management of tax payers' data, therefore minimize the incidence of tax evasion among Tax payers. The researcher recommends that, government has to improve tax payer education about the importance of electronic filing system.
Olurankinse and Oladeji (2018) examined self-assessment, e-taxation payment systems and revenue generation in Nigeria. The respondents were drawn from 30 tax executives from 30 quoted companies in Rivers State of Nigeria. A cross-sectional survey of the quasi-experimental research design was adopted. 30 questionnaires were administered to 30 executives drawn from 30 selected companies in Nigeria. Both Pearson's product moment correlation coefficient statistical tool and the regression analysis were used to test the hypotheses by the application of SPSS version 20.0. Results indicate a positive and significant relationship between self-assessment and e-taxation payment systems and Revenue generation. The paper concludes that e-taxation is an online tax payment and administration system that is used for the generation of tax from all competent taxpayers based on statutory guidelines for the purpose of assessing tax returns in the economy. The paper recommends that corporate bodies in Rivers State of Nigeria should endeavour to pay their taxes as and when due so as to enable the government have enough funds to provide public goods in the country.

Ajape, Afara and Uthman (2017) studied the system of taxation on tax administration efficiency and tax revenue generation in Lagos state, Nigeria. Survey research design was adopted using a structured five point Likert-scaled questionnaire to obtain data. A response rate of 73.33% was achieved as 110 copies of the questionnaire were duly returned out of the 150 copies that were administered. Data gathered were analyzed using descriptive statistics, while hypotheses were tested using the Multivariate Analysis of Variance (MANOVA) with the aid of SPSS. Major findings of the study revealed that respondents do not differ that e-tax system has enhanced revenue generating potentials of Lagos State and as well, or has positive impact on the efficiency of tax administration. As a conclusion of the study we recommend the relevant tax authority to formulate and implement policies that would promote the sustainability of positive effects of the e-tax system and to train tax officials on how to harness the benefits of administering taxes electronically

Alade (2018) examined the effect of E-taxation adoption on revenue generation in Nigeria. Specifically, the study assessed the effect of E-taxation on Company Income Tax (CIT) and Value Added Tax (VAT). Expo facto research design was adopted and data were sourced from Federal Inland Revenue Service. The study period covered six (6) years and three (3) quarters, spanning from the first quarter of 2012 to the second quarter of 2018. The study was on quarterly bases and the period for pre-E-taxation covered thirteen (13) quarters, spanning from the first quarter of 2012 to the first of 2015 while the period for post E-taxation covered thirteen (13) quarters, spanning from the second quarter of 2015 to the second quarter of 2018. The analysis that was carried out through paired sampled t-test revealed a positive insignificant difference between pre and post company income tax revenue with t-statistics and p-value reported to be 0.833 and 0.421 respectively; and that there was a positive insignificant difference between pre and post value added tax revenue with t-statistics and pvalue of 0.520 and 0.612 respectively. It was concluded that E-taxation has not significantly spur revenue generation in Nigeria. Thus, the study recommended that federal government through Federal Inland Revenue Services should work out modalities on how to sensitize companies on the nitty-gritty of E-tax payment so as to maximize the expected positive impact of the initiative and that Federal Inland Revenue Services must ensure that the website is of good quality and accessible to all and sundry.

Chijioke, Leonard, Bossco and Amaefule (2018) to examine the impact of ETaxation on Nigeria’s revenue and economic growth. Statistical and Economic Reports on quarterly basis from second quarter 2013 to fourth quarter 2016. The data were divided into two: pre-e-tax period and post e-tax period. Findings from the study revealed that the implementation of electronic taxation has not improved tax revenue, federally collected revenue and tax-to-GDP ratio in Nigeria.

Olaoye and Atilola (2018) examined the effect of e-tax payment on revenue generation in Nigeria. The study period covered six (6) years and three (3) quarters, spanning from the first quarter of 2012 to the second quarter of 2018. the period for pre e-taxation covered thirteen (13) quarters, spanning from the first quarter of 2012 to the first of 2015 while the period for post e-taxation covered thirteen (13) quarters, spanning from the second quarter of 2015 to the second quarter of 2018.The analysis was carried out using Trend analysis, descriptive statistics of mean and standard deviation, paired sampled t-test. The findings revealed that there was insignificant positive difference between pre and post value added tax revenue with t-statistics and pvalue of 0.520 and 0.612 respectively. This connotes that e-tax payment has an insignificant positive effect on value added tax revenue in Nigeria. E-tax payment has negative insignificant impact on Value Added Tax (VAT) revenue. It was therefore concluded that E-tax payment has not contributed to capital gain tax, value added tax and company income tax generation in Nigeria.

Ganyam, Ivungu and Anongo (2019) examined the effect of tax administration on revenue generation in Nigeria. The reforms brought about by the Benue state tax administration from 2015 to 2018 triggered this study. Data relating to the study were obtained from 187 questionnaires administered to staff of the Benue State Internal Revenue Service (BIRS). Frequency, percentages, mean and standard deviation were employed to analyse the collected data. The hypotheses were tested using the T-test statistics. Findings revealed that electronic tax payment system significantly improves tax accountability and revenue generation in Benue state. The study also found that widened tax bracket and lessening of one-time payment significantly improves the revenue generation in Benue state. The study concluded that tax administration significantly affects revenue generation in Nigeria. It was recommended that Government at all levels should cooperate and support the relevant tax authorities to enable them effectively manage the tax system for desired output.

Akpubi and Igbekoyi (2019) determined the effect of electronic tax filing system cost on tax compliance among SMEs in Lagos state. The study employed the survey research design. Data were collected from primary sources through the use of structured questionnaire distributed to the SMEs at their place of work. The population of the study consisted of nine hundred and fifty (950) small and medium scale enterprises in Lagos state in the fast food restaurants sub sector. A sample size of two hundred and eighty-one was selected using the Taro Yamane formula. Data collected were analysed using descriptive statistics, structural equation model analysis and regression. Analysis of the study revealed that level of awareness showed significant positive relationship with tax compliance. The tax compliance cost showed a non-significant negative effect on tax compliance. The study therefore concludes that the level at which the tax payers are aware of the electronic tax filing system will determine their compliance rate and the compliance cost may discourage the tax payers from using the system if it is higher. The study recommended that government should increase its tax awareness efforts; review the electronic tax filing system to reduce cost of usage and provide a user friendly avenue for using the system.

3. MATERIAL AND METHOD

The study used *ex – post facto* research design technique. The research design seeks to link some already existing effects or observations from documents which in this case are financial data and Statements as guidelines. Testing the reliability and validity of the data was deemed unnecessary since the data has been published and thus seen as certified by external auditors. The research adopts the forty (40) tax stations as the sample size for this study covering the period of 2010 - 2019. The analytical tools used in analyzing the data collected for this study is the Linear Regression analysis.

3.1 Model Specification

The statistical model specified for this study are given below:

Rev gen = f (e - tax) equation (i)

Where Rev gen = Revenue generation

E- tax = Electronic taxation

Rev gen = f (e - pay, e - filing, e – tcc) equation (ii)

1. Rev gen = $\beta_0 + \beta_1 epay_i + U_{it}$ equation (iii)
2. Rev gen = $\beta 0 + \beta_2 efil_i + U_{it}$ equation (iv)
3. Rev gen = $\beta 0 + \beta_3 etcc_i + U_{it}$ equation (v)
4. Rev gen = $\beta 0 + \beta_1 epay_i + \beta_2 efili + \beta_3 etcc + Uit$ equation (vi)

Four set of hypotheses were advanced for confirmation in this study:

The first null hypothesis is;

Electronic tax payment does not have significant effect on revenue generation in Lagos state.

The total number of taxable person that paid their tax electronically for the year will be used to measure electronic taxation, while total amount of money realized from tax for the year will be used to measure revenue generation.

The model to be used to confirm this proposition is presented below:

Rev gen = $\beta_0 + \beta_1 epay_i + U_{it}$

$\beta_1 > 0$; $R^2p > 0$.

The β_1 is a measureof effect of electronic payment on revenue generation in Lagos state.

The second null hypothesis is;

Electronic taxation filing does not significantly affect tax revenue in Lagos state

The total number of tax payers that filed their taxes online will be used to measure electronic tax filing, while total amount of money realized from tax for the year will be used to measure revenue generation.

The model to be used to confirm this proposition is presented below:

Rev. Gen = $\beta 0 + \beta_2 efil_i + U_{it}$

$\beta_1 > 0$; $R^2f > 0$.

$\beta_1$measures the effect of electronic tax filing on Revenue generation in Lagos state.

The third null hypothesis is;

Electronic tax clearance certificate issuance does not have a significant effect on revenue generation in Lagos state

The total number of tax clearance certificate issued in the online data base will be used to measure electronic tax clearance certificate issuance, while total amount of money realized from tax for the year will be used to measure revenue generation.

The model to be used to confirm this proposition is presented below:
Rev. Gen = $\beta 0 + \beta_3 etcc_i + U_{it}$
$\beta_1 > 0$; $R^2 tc > 0$.
$\beta_1$measuresthe effect of electronic tax clearance certificate on Revenue generation in Lagos state.

The fourth null hypothesis is; the interaction of E- tax payment, E- tax filing and E- TCC does not significantly affect revenue generation in Lagos state.
The score result obtained from E- tax payment, E- tax filing and E- TCC will be used.
The model to be used to confirm this proposition is presented below:
Rev. Gen = $\beta_0 + \beta_1 epay_i + \beta_2 efili + \beta_3 etcc + U_{it}$ $\beta_1 > 0$; $R^2 t > 0$.
β_1 measures the interaction between electronic tax payment, electronic tax filing and electronic tax clearance certificate on Revenue generation in Lagos state.
Where:
E-Pay = Electronic tax payment
E- Fil = Electronic tax filing
E- Tcc = Electronic tax clearance certificate
U_{it} = Error term
β_0 ....β_3 = Coefficient

4. RESULT AND DISCUSSIONS
The study used data extracted from Lagos State Internal Revenue Service (LIRS) tax statistics. Data utilized are presented on the table below:

Table 1 Study Data

	Direct Assessment (E-tax payment)	**IGR**	**E-tax filing**	**E-TCC**
2010 - 2014	26762939866	1,084,289,159,292.62	4,519,632.00	4,519,632
2015	9197000000	268,224,782,434.00	4,596,040.00	76408
2016	6620000000	302,425,091,964.78	4,896,222.00	300182
2017	9370000000	333,960,000,000.00	5,335,190.00	438968
2018	16074065564	382,181,548,627.13	5,659,332.00	324142

Source: National Bureau of Statistics / Joint Tax Board /State Boards of Internal Revenue

Table 2 Data Analyses Output

	E_TAX_FILING	**E_TAX_PAYMENT**	**E_TCC**	**IGR**
Mean	2778491	7558222826	628815	263453398035
Std. Dev.	487793	8150000000	1898366	344000000000
Jarque-Bera	0.796	1.49003	1.9894	1.45433
Probability	0.7980	0.66242	0.72903	0.1284
Observations	5	5	5	5

Source: National Bureau of Statistics / Joint Tax Board /State Boards of Internal Revenue

Table 2 bears the descriptive statistics of study variables. Average yearly electronic filing of tax returns was 2.8 million. Minimum filing stood at 4.5 million entries. Maximum filing statistics was in 2018 implying that more people are embracing the electronic means of filing tax returns. Jacque-Bera Statistics showed that the data were not normally distributed with p values greater than 0.05. This does not affect our analyses regression works for abnormal distribution.

Table 3: Correlations

		E_TAX FILING	E_TAX PAYMENT	E_TCC	IGR
E_TAX_FILING	Pearson Correlation	1	.938*	-.227	.905*
	Sig. (2-tailed)		.018	.714	.035
	N	5	5	5	5
E_TAX PAYMENT	Pearson Correlation		1	-.447	.996*
	Sig. (2-tailed)			.450	.000
	N		5	5	5
E_TCC	Pearson Correlation			1	-.507
	Sig. (2-tailed)				.383
	N			5	5
IGR	Pearson Correlation				1
	Sig. (2-tailed)				
	N				5

*. Correlation is significant at the 0.05 level (2-tailed).
Source: SPSS Version 20

The Pearson's Moment correlation results in Table 3 showed bivariate correlation between E-tax filing and internally generated revenue. E-tax payment and E-tax filing had a positive relationship. Results also revealed a direct relationship between e-tax payment and internally generated revenue.

Table 4
Variance Inflation Factors
Date: 09/16/2021 Time: 04:52
Sample: 2014 2019
Included observations: 5

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	8.76E+21	243.4820	NA
E_TAX_FILING	4.26E+08	298.0615	2.251191
E_TAX_PAYMENT'' ''+65555555	6.266763	41.46407	9.240464
E_TCC	1.47E+08	17.04896	11.80377

Source: SPSS Version 20
Variance Inflation Factor lies between 1 and 10 and thus reveals no evidence of multi-collinearity between predictor variables.

Table 5: Heteroskedasticity Test: Breusch-Pagan-Godfrey

F-statistic	64.05087	Prob. F(3,1)	0.0915
Obs*R-squared	4.974114	Prob. Chi-Square(3)	0.1737
Scaled explained SS	0.086745	Prob. Chi-Square(3)	0.9934

Source: SPSS Version 20

The Breusch-Pagan-Godfrey heteroskedasticity test output in Table 5 revealed that the data is homoskedastic. In other words, there is no heteroskedasticity as p values are greater than 0.05. This implies that the residuals of the variables are assumed to have the same variance.

4.1: Test of Hypotheses

H_1. Electronic tax payment does not have significant effect on revenue generation in Lagos state.

Table 6
Dependent Variable: IGR
Method: Least Squares
Date: 09/16/2021 Time: 05:01
Sample: 2014 2019
Included observations: 5

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-64200000000	1.30E+11	-0.492778	0.6560
E_TAX_PAYMENT_	39.57298	8.437538	4.690110	0.0183

R-squared	0.879986	Mean dependent var	4.74E+11
Adjusted R-squared	0.839982	S.D. dependent var	3.44E+11
S.E. of regression	1.37E+11	Akaike info criterion	54.42014
Sum squared resid	5.67E+22	Schwarz criterion	54.26392
Log likelihood	-134.0504	Hannan-Quinn criter.	54.00085
F-statistic	21.99713	Durbin-Watson stat	1.521982
Prob(F-statistic)	0.018325		

Source: SPSS Version 20

From Table 6, it could be seen that E-tax payment had a positive coefficient of 39.57 with a p value of 0.01 which is less than 0.05. Tax payments made on electronic platforms have significant positive effect on internally generated revenue. The constant value, -64.2 billion shows that a portion of internally generated revenue will be lost without electronic platforms for tax payments.

Durbin Watson statistic is 1.522 and shows the absence of autocorrelation since it is close to 2. The R-squared statistic is 0.8799. As a simple regression equation, The R Square statistic defines the explanatory power of the model. The model thus has an explanatory power of 87.99%. From the results, it can be deduced that the value of R-squared shows that about 87.99% variations in internally generated revenue is explained by e-tax payment.

Decision: Accept alternate hypothesis and reject null hypothesis if p value of F statistic is less than 0.05. However, reject alternate hypothesis and accept null hypothesis if p value of F statistic is greater than 0.05.
Thus, the study found that electronic taxation payment significantly affects tax revenue in Lagos state.

H_2. Electronic taxation filing does not significantly affect tax revenue in Lagos state

Table 7
Dependent Variable: IGR
Method: Least Squares
Date: 09/16/2021 Time: 05:00
Sample: 2014 2019
Included observations: 5

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.05E+12	1.83E+12	1.121969	0.3436
E_TAX_FILING	-314900.7	363797.4	-0.865594	0.4504

R-squared	0.199840	Mean dependent var	4.74E+11
Adjusted R-squared	-0.066879	S.D. dependent var	3.44E+11
S.E. of regression	3.55E+11	Akaike info criterion	56.31735
Sum squared resid	3.78E+23	Schwarz criterion	56.16112
Log likelihood	-138.7934	Hannan-Quinn criter.	55.89805
F-statistic	0.749252	Durbin-Watson stat	1.839790
Prob(F-statistic)	0.450388		

Source: SPSS Version 20

The unstandardized regression coefficientsof e-tax filing, as in Table 7, is -314900.7. The co-efficient depict a negative effect but this effect is not found to be significant as p value of t statistic is 0.45 (p>.05). Durbin Watson statistic is 1.84 and shows the absence of autocorrelation since it is close to 2. The R-squared statistic is 0.1998. As a simple regression equation, The R Square statistic defines the explanatory power of the model. The model thus has an explanatory power of 19.98%. From the results, it can be deduced that the value of R-squared shows that about 19.98% variations in internally generated revenue is explained by e-tax filing.

Decision: Accept alternate hypothesis and reject null hypothesis if p value of F statistic is less than 0.05. However, reject alternate hypothesis and accept null hypothesis if p value of F statistic is greater than 0.05.

The F statistic is 0.749 at 0.05 level of significance. The null hypothesis is accepted and the alternate hypothesis rejected because p=.45 and is greater than the level of significance, 0.05. Thus, electronic tax filing does not have significant effect on revenue generation in Lagos state

H_3. Electronic tax clearance certificate issuance does not have a significant effect on revenue generation in Lagos state.

Table 8
Dependent Variable: IGR
Method: Least Squares
Date: 09/16/2021 Time: 05:01
Sample: 2014 2019
Included observations: 5

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.70E+11	1.92E+10	14.06626	0.0008
E_TCC	180268.2	9412.514	19.15197	0.0003

R-squared	0.991887	Mean dependent var	4.74E+11
Adjusted R-squared	0.989183	S.D. dependent var	3.44E+11
S.E. of regression	3.57E+10	Akaike info criterion	51.72594
Sum squared resid	3.83E+21	Schwarz criterion	51.56972
Log likelihood	-127.3149	Hannan-Quinn criter.	51.30665
F-statistic	366.7980	Durbin-Watson stat	1.320169
Prob(F-statistic)	0.000311		

Source: SPSS Version 20

Electronic tax clearance certificates, as shown in Table 8, positively and significantly affects internally generated revenue ($p<.05$). E-TCC had a positive coefficient of 180268.2 with a p value of 0.00 which is less than 0.05. this implies that the issue of E-TCC cause internally generated revenue to rise by N180,268.20. Durbin Watson statistic is 1.32 and shows the absence of autocorrelation since it is close to 2. The R-squared statistic is 0.992. As a simple regression equation, The R Square statistic defines the explanatory power of the model. The model thus has an explanatory power of 99.2%. From the results, it can be deduced that the value of R-squared shows that about 99.2% variations in internally generated revenue is explained by the issuing of e-tax clearance certificates.

Decision: Accept alternate hypothesis and reject null hypothesis if p value of F statistic is less than 0.05. However, reject alternate hypothesis and accept null hypothesis if p value of F statistic is greater than 0.05.

Thus, the study found that electronic tax clearance certificates significantly affect revenue generation in Lagos state

H_4: The interaction of Electronic tax payment, Electronic tax filing and Electronic tax clearance certificate issuance does not significantly affect revenue generation in Lagos state.

Table 9
Dependent Variable: IGR
Method: Least Squares
Date: 09/16/2021 Time: 04:51
Sample: 2014 2019
Included observations: 5

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.13E+11	9.36E+10	1.202711	0.4416
E TAX FILING	17731.51	20632.51	0.859397	0.5480
E TAX_PAYMENT	7.197366	2.503350	2.875093	0.2131
E TCC	154630.9	12139.82	12.73749	0.0499

R-squared	0.999619	Mean dependent var	4.74E+11
Adjusted R-squared	0.998476	S.D. dependent var	3.44E+11
S.E. of regression	1.34E+10	Akaike info criterion	49.46781
Sum squared resid	1.80E+20	Schwarz criterion	49.15537
Log likelihood	-119.6695	Hannan-Quinn criter.	48.62923
F-statistic	874.3502	Durbin-Watson stat	1.898586
Prob(F-statistic)	0.024854		

Source: SPSS Version 20

Table 9 analysis output clearly reveals that each of the variables had significant coefficients except for e-filing. After combining the three variables in a multiple regression model, they jointly influence internally generated revenue as shown by the f statistic, 874.35 with p value of 0.02($p<.05$). Jointly, they highly predict internally generated revenue in Lagos State as shown by the adjusted R squared value of 99.84%. The Adjusted r squared is used in this hypothesis rather than the R Squared used in previous ones because the multiple regression was employed and adjusted R squared is R squared adjusted for other predictors. Durbin Watson statistic is 1.89 and shows the absence of autocorrelation since it is close to 2. The F–Statistic indicates that the model is statistically significant at 5% level of significance. The F statistic = 874.35 has a p value of 0.02>0.05.

Decision: when the p value of the F statistic is less than 0.05 we reject null hypothesis and accept the alternate hypothesis. However, when the p value of the F statistic is greater than 0.05, we accept null hypothesis and reject the alternate hypothesis. This implies that the null hypothesis is rejected while the alternate hypothesis is accepted.

It is therefore accepted that the interaction of electronic tax payment, electronic tax filing and electronic tax clearance certificate issuance significantly affects revenue generation in Lagos state.

5. CONCLUSION AND RECOMMENDATIONS

Results revealed that e-tax payment has a positive and significant effect on revenue generation in Lagos State. In other words, internally generate revenue increased with the introduction of e-tax payment. This could be attributed to the convenience electronic payment channels offer to tax payers in terms of place, time and cost. Olurankinse and Oladeji (2018) also indicated a positive and significant relationship between self-assessment and e-taxation payment systems and Revenue generation. Ganyam, Ivungu and Anongo (2019) also found that e-payment channels improve revenue in Benue State. Olaoye and Atilola (2018) however found that e-tax payment has an insignificant positive effect on value added tax revenue in Nigeria.

E-tax filing showed no significant effect. Revenue did not improve as a result of returns being filed electronically. This could be attributable to the errors or misstatements of self assessment that electronic means promote. The issuing of electronic tax clearance certificates was also found to improve revenue generated by the state. This effect is similar to that of electronic payment. This is so because tax clearance certificates are issued after taxes are payments are made.

Collectively, these variables which integrate to form electronic taxation were found to influence revenue generation in Lagos State. Thus, embracing electronic filing, payment channels and tax clearance certificates will cause internally generated revenue in Lagos State to increase. On the other hand, a reduction in electronic practices will cause a significant reduction in revenue generated by the state. The findings of Okoye and Ezejiofor (2014) showed that E-taxation can enhance internally generated revenue and reduce the issue of tax evasion in Enugu state. However, the following had contrary findings: Alade (2018) concluded that E-taxation has not significantly spur revenue generation in Nigeria. Chijioke et al (2018) in their study revealed that the implementation of electronic taxation has not improved tax revenue, federally collected revenue and tax-to-GDP ratio in Nigeria.

The study evaluated the effect of electronic taxation on revenue generation. The findings revealed that e-taxation has a positive and significant effect on revenue generation in Lagos State. E-taxation provides convenience to taxpayers at a degree that is not available through traditional channels. E-filing also offers the flexibility of time and reduces calculation error on the tax return form to the taxpayers. Therefore, we would conclude that the implementation of e-taxation improves revenue generation in Lagos State.

1. There should be more awareness made on electronic payment channels for taxes.
2. The Lagos State Inland Revenue Service (LIRS) should work out modalities on how to sensitize tax payers on E-tax filing.
3. More tax clearance certificates should be issued electrically to save time and cost for taxpayers.
4. Overall, electronic taxation should be fully implemented, and measures taken to protect taxpayers from tax-related cybercrime.

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