



Boosting Government Revenue: The Role of Digital Tax Administration in Lagos State

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Abstract

Research Purpose: In the digital age, tax digitization has the potential to revolutionise revenue mobilisation. This study explores the impact of tax digitization on revenue generation in Lagos State, Nigeria.

Methodology: A survey design was employed, targeting 343 management staff from Lagos State Inland Revenue Service (EIRS) and Federal Inland Revenue Service (FIRS). A sample of 183 respondents was selected, and primary data were collected via structured questionnaires. Descriptive statistics and Ordinary Least Square regression methods were used for analysis.

Findings: The findings indicated that online tax registration and payment have a significant positive relationship with revenue generation, whereas online tax filing and TIN issuance did not show a significant positive impact on revenue generation.

Conclusion: The study concludes that effective online tax registration and payment are critical for enhancing revenue generation in Lagos State.

Recommendations: To optimise revenue collection, federal and state revenue agencies should promote proper online tax registration, timely annual tax filing, and prompt online payment by eligible individuals and corporate entities in Lagos State.

Key words: Digital Tax, Government Revenue Mobilization, Lagos State.

1.0 INTRODUCTION

Taxation serves as the primary means of generating revenue to support essential services for the public within a given region. In Nigeria, the government relies on both tax and



non-tax sources of income to fulfil its duties (Omolehinwa & Naiyeju, 2011). Ogbonna and Appah (2012) emphasise the importance of a well-designed tax system for a country to achieve necessary infrastructure development. However, increasing revenue presents a significant challenge, driving the need for technological advancements in tax administration (Adeyeye, 2019). Digitalizing taxation requires the effective implementation of sustainable practices and robust internet infrastructure to enhance tax compliance and revenue collection. The introduction of new digital tools, practices, and solutions in tax administration represents an improvement in services to tax subjects while maintaining efficiency and guarantee of reducing the burden on taxpayers in fulfilling their tax obligations towards ensuring tax compliance and revenue generation (Li, *et al.*, 2020). Matthieu, *et al.*, (2022) posited that the digitalization of tax records and widespread adoption of technologies has been key features of tax administration modernization in many developing countries to enhance tax compliance and revenue generation.

The growing concern for sophisticated technology in tax administration is a way to mitigate tax evasion and firms that devote resources to minimising their tax liabilities (Alm, 2021). Tax administration digitalization takes the form of Online tax filing, Online tax registration, electronic Tax Clearance Certificate (E-TCC), Online taxpayer identification, and electronic payment (E-Payment) by federal inland revenue services represent important milestones in ensuring tax compliance at reduced cost and improve revenue in Nigeria (Muhammad, 2021; FIRS, 2021).

The quest for digitalization of tax administration in the form of aiding tax collection and payment systems can enhance tax compliance which can be reflected in the tax revenue generated. Indeed, with the dwindling revenue due to payer to low tax GDP ratio, tax collection period and tax payment procedures of government in some countries of the world like Nigeria owing essentially to the fluctuations in the global crude oil prices, the next option is to increase the nation's revenue generation and compliance through an effective and efficient digitalization of tax administration (Muhammad, 2021). Federal Inland Revenue Service (FIRS) (2022) noted that digitalization of tax administration can promote accuracy, save time and convenience, increase revenue generation, and eliminate tax evasion. According to Chernousova, (2021), use of technology in tax revenue drive can help to reduce cases of high noncompliance, incidence of tax evasion and can make taxpayers comply with government assigned tax with ease. Taking proactive measures to enhance consistent fluctuation in revenue drive of federal and state government from the traditional approach, requires better sophisticated means to improve government revenue



towards expenditure become necessary. Thus, this study investigates tax digitalization and revenue generation in Lagos State.

The contributions of revenue generated by the government accrued from both oil and non-oil revenue on the economic growth of the country is not encouraging as manifested in the lack of basic health care services, lack of portable drinking water, bad and dilapidated roads, lack of good and qualitative education, epileptic electricity supply, high rate of poverty among the populace and unemployment among the teeming youth, etc (Bello & Abga 2023).

Extant studies on tax digitalization in relation to revenue generation were carried out from developed countries (for instance: Allahverdi, *et al.*, 2017; Chernousova, 2021; Ihnatisinova, 2021; Li, *et al.*, 2020; Matthieu, *et al.*, 2022). Few of these related studies were conducted in less developed countries like Nigeria (for instance: Akinleye, *et.al.*, 2019; Eke and Alohan, 2021; Ogundipe, 2022; Okoye and Adesanya, 2021; Olaoye and Awe, 2018; Olatunji and Ayodele, 2019; Ngozi and Obioma, 2018;). These extant studies specifically conducted studies on the effect of e-taxation or information and communication technology on tax administration or on revenue collection in some states in Nigeria and their results were inconsistent as result of various methodological approaches employed to carry out the studies, thereby giving room for further studies. Prior studies such as Okoh, *et al* (2019), Ezu and Okoh (2016) concentrated on the nexus of taxation and macroeconomic variables such as economic growth. Studies on tax administration were mostly conceptual in nature. It therefore becomes important to adopt an empirical approach to find out the perception of the government authorities in federal and state on the use of tax digitalization towards revenue generation. The onus of this study is the introduction of online tax filing and online tax payment as variables to proxy tax digitalization and the analytical approach which studies to the best of knowledge have not given adequate attention because they failed to employ empirical approach. These deficiencies in extant studies from Nigeria implied that there exist gaps in knowledge to be filled.

Objectives of the study

The broad objective of the study is to investigate tax digitalization and revenue generation in Lagos State. The specific objectives include:

- (i) To examine the effect of taxpayer online tax filing on revenue generation in Lagos State



- (ii) To assess the influence of online registration of taxpayer on revenue generation in in Lagos State
- (iii) To ascertain the effect of taxpayer identification number (TIN) on revenue generation in Lagos State.
- (iv) To determine the influence of online tax payment on revenue generation in Lagos State.

2.0 LITERATURE REVIEW

Conceptual Review

Revenue Mobilisation

Revenue, according to Bello and Abga (2023), encompasses income derived from various external sources by the government. This includes funds obtained beyond the government's direct financial assets, such as revenue from investments, insurance payouts, debt reimbursements, private trust transactions, and transfers between governmental entities. Obichinna (2010) similarly defines revenue generation as the total financial earnings of the government, primarily comprising funds mobilised or generated within the economy..

Tax Administration

Modern tax administrations also collect compliance information, such as business activity types or estimated turnover, to plan future compliance activities. Online tax registration of taxpayers is designed to ensure equitable distribution of the tax burden, more consistency and fairness for business and individuals, reduced compliance costs for taxpayers, an increase in the number of registered taxpayers, a reduction in tax evasion and tax fraud, improved services to taxpayers and, greater transparency and integrity in the administration's operations and to improved revenue performance (Awitta, 2010). Deloitte (2013) stated that online registration is the process, by which the tax authorities collect basic taxpayer identification information, such as names, addresses, and legal entity types. This information allows the tax authority to know who its taxpayers are, where they are located, and whether they are active or inactive. Murdoch (2013) claimed that timely and accurate collection and recording of basic identifying information of the taxpayer will permit the tax administration to understand its taxpayer base, staff itself accordingly, and to effectively plan other core tax administration functions

Akinleye, Olaoye and Adeduro, (2019) defined tax identification number (TIN) as a



system, producing special index numbers, issued and assigned to each person registered in its database. The Taxpayer Identification Number (TIN) platform enhances taxpayer identification and registration thereby bringing more taxpayers into the tax net; minimises errors and mistakes associated with manual registration and filling of existing loopholes in the country's tax system (Olaoye & Awe, 2018). According to Federal Inland Revenue Services (2015), Tax Identification Number (TIN) is a unique number allocated and issued to identify a person (Individual or Company) as a duly registered taxpayer in Nigeria. According to Ebifuro, Mienye, and Odubo (2016), TIN helped to accelerate the processing of information of taxpayers and also fosters enforcement and awareness of tax administration and increased revenue generation. During registration, most tax authorities issue a unique Taxpayer Identification Number (TIN) and a registration certificate, and provide the new taxpayer with information on his or her filing and payment obligations.

The FIRS introduced Integrated Tax Administration System (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 (Federal Inland Revenue Service, 2015). 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. Federal Inland Revenue Service (FIRS) embarked on an Integrated Tax Administration System (ITAS) project in 2013. ITAS is aimed at enhancing tax administration and simplifying the tax compliance process in Nigeria through the use of technology. The FIRS introduced ITAS to improve tax administration in Nigeria and transform the tax compliance process away from manual systems which are tedious and bureaucratic to more digital. The role of ITAS is to digitalize or automate all core processes around registration, payment, assessment, debt and credit management, audit and investigation, case management, and returns filing.

Theoretical Review

Technology acceptance model (TAM).

Davis (1989) pioneered the Technology Acceptance Model (TAM) in the realm of digitalization and technology. TAM elucidates the process through which users embrace and employ a specific technology. Widely regarded as one of the most efficacious metrics for gauging computer or digital usage, TAM has garnered acclaim from both industry practitioners and academic scholars (Kamel, 2004). This theoretical framework not only forecasts but also elucidates the behaviour surrounding technology adoption—examining what motivates potential users to either embrace or eschew its utilisation (Davis, 1989).



Central to the model is the recognition that technology's efficacy within an organisation hinges upon its acceptance and utilisation by its potential users. As per TAM, the adoption of technology is contingent upon various factors, including relative advantage and ease of use.

Tax Morale Theory

The tax morale theory credited to Allingham, *et al* (1972) tries to benchmark the economic model of tax evasion (Allingham & Sandmo, 1972; Luttmer and Singhal, 2014). The rationale behind the theory is to encourage qualified taxpayers being compelled to take it as duty to pay tax instead of using force. Luttmer and Singhal (2014) noted that there are five classes of mechanisms behind the Allingham and Sandmo (AS) tax morale theory of tax compliance and they include: 1) intrinsic motivation, which can be viewed as an additional term in the utility function that increases in the amount of taxes that the individual decides to pay (with, possibly, a discontinuous upward jump for paying the required amount); 2) reciprocity, in which an additional utility term for paying taxes depends in some way on the individual's relationship to the state (for example, on public goods provided by the state or perceptions about the fairness of the tax system); 3) peer effects and social influences, in which the additional utility term for paying taxes depends on views or behaviours of other individuals; 4) long-run cultural factors that may affect the willingness to pay taxes; and 5) information imperfections and deviations from utility maximisation (for example, individuals may misperceive the probability of being detected in evading taxes or may exhibit loss aversion). This study is anchored on the tax morale theory of tax compliance because the theory explains how to avoid tax evasion and encourage willingness to pay tax as a civic responsibility but administration of tax is essential in ensuring compliance and revenue generation.

Empirical Review

Ajala and Adegbe (2020) investigated the effect of information technology on effective tax assessment in Nigeria. It was a field survey research design and questionnaire was the main instrument. Descriptive statistics and inferential statistics used for data analysis revealed that information technology had a positive statistical significant effect on effective tax assessment. The study recommended that the government should provide enabling tax laws as well as simplifying the ambiguities and complexities in some of the existing tax laws to facilitate effective tax assessment in Nigeria.

Examining the impact of tax fraud on national development in Nigeria from 1999 to 2018, Akenbor and Okoh (2020) found that customs and excise duties suffered the highest



fraud, followed by value-added tax and personal income tax. While petroleum profit tax and company income tax saw fraud in some years, overall tax collection exceeded targets. However, their analysis revealed that personal income tax, customs and excise duty, and value-added tax all significantly hinder national development, prompting the recommendation that the Nigerian government implement strong measures to combat tax fraud.

Eke and Alohan (2021) examined the impact of E – Taxation on Tax Administration in Nigeria through the use of a structured questionnaire. The statistical tool employed includes descriptive statistics, correlation analysis, and panel regression. The result showed that e – taxation has a negative impact on the Ease of Paying Taxes; E – Taxation has a significant impact but is negatively related to the processing time of Tax Returns and Assessments. The study recommended that taxpayers should be trained on how to pay taxes electronically, especially with the newly introduced TaxPro Max.

Obiora and David (2021) conducted a study on the effect of the adoption of TaxPro-Max on FIRS tax remittance in Nigeria. It is a qualitative design through the use of questionnaire administration to the staff of the Federal Inland Revenue Service (FIRS). The statistical tool used was Friedman’s ANOVA and the study found that a positive and significant relationship exists between TaxPro-Max for online taxes, TaxPro-Max for online returns filing, and tax remittance by FIRS respectively. The study concluded that the adoption of TaxProMax enhances internally generated revenue and tax remittance by FIRS. It recommended the need for the adoption of TaxPro-Max which could enhance the revenue generation and tax remittance other than the former (manual collection) where most of the collected taxes and levies are not remitted to the government.

Okoye and Adesanya (2021) explored the impact of electronic taxation on revenue generation in Lagos State. They conducted their study by administering questionnaires to a sample of 40 employees from the Lagos State Inland Revenue Services. Utilising the statistical tools of linear regression model and analysis of variance (ANOVA) via the Statistical Package for Social Sciences (SPSS 20), they analysed the data. The findings indicated that electronic tax payment and the issuance of electronic tax clearance certificates significantly influenced revenue generation in Lagos State, whereas electronic tax filing did not exhibit a significant effect on tax revenue. Moreover, the study revealed a significant association between electronic tax payment, electronic tax filing, and electronic tax clearance certificate issuance in relation to revenue generation in Lagos State. Consequently, the study suggested increasing awareness regarding electronic tax payment channels, advocating for the Lagos State Inland Revenue Service (LIRS) to



devise strategies for educating taxpayers on e-tax filing, and promoting the issuance of more tax clearance certificates electronically to enhance efficiency and reduce costs for taxpayers.

Ogundipe (2022) examined the impact of tax collection on state revenue creation in Lagos. It was qualitative research through questionnaire administration while the statistical tool used was Pearson Product Moment Correlation Coefficient (PPMCC), and regression. The study's findings indicated positive association between electronic tax payments, tax compliance, and revenue creation. The conclusion of the outcome is that rising tax avoidance and evasion will reduce state revenue production.

Saptono, *et al.*, (2023) examined the quality of the E-Tax System and Tax Compliance Intention with an emphasis on the mediating role of user satisfaction. The research instrument was a questionnaire while the statistical tool employed was analysed using hierarchical multiple regression. The result showed that participants' perceived service quality of e-Filing services and perceptions of reduced compliance costs have a positive relationship and significant influence on users' willingness to comply with tax regulations. It recommended that tax policymakers and e-tax filing providers improve their services to increase user satisfaction and tax compliance.

3.0 METHODOLOGY

This study adopts a survey type of research design. Due to the wide geographical distribution of Federal Inland Revenue Service and States Inland Services in the thirty-six (36) and the federal capital territory, emphasis will be focused on Lagos State. It covered a period of 10 years 2013 to 2022.

The total population covers employees of Federal Inland Revenue Services in Lagos State and Lagos State Board of Internal Revenue. A total of 343 staff constitutes the population of the study. Information about the population was arrived at based on a field survey of the two Inland Revenue Services in Lagos State. The sample size is arrived at by the use of the number estimation formula as suggested by Yamane (1967) arrived at 185.

Model Specification

This study is anchored on the technology acceptance model (TAM) because the theory argues that when a technology is introduced and there is general acceptance of it, it will help to foster efficiency in the use of it. could foster efficient tax administration to tax compliance.

Theoretical framework for this study flows from work of Beck, Levin and Angelone, 2007: Demircuc-Kunt, Levine and Beck, (2004) whose dynamic model is specified as



$$Y_{it} = wY_{it-1} + \beta X_{it} + \epsilon_{it} \dots \dots \dots 13.1$$

Where Y_{it} denotes the dependent variable, Y_{it-1} is the lag of the dependent variable and Y , X_{it} represents a matrix of the dependent variable ($1 \times k$), i represents number of observations, t stands for time period and β stands for coefficient. Also, Lambon, (2023) examined the effect of digitalization on tax revenue mobilisation in Sub-Saharan Africa and linked the model to the work of Beck *et al*, (2007) and Demirgue, *et al*.(2004) and the model is specified as:

$$\text{Taxrev}_{it} = \alpha_1 \text{Taxrev}_{it-1} + \alpha_2 \text{Digit}_{it} + \alpha_3 \text{POP}_{it} + \alpha_4 \text{Trade}_{it} + \alpha_5 \text{GDP}_{it} + \epsilon_{it} \dots \dots \dots 3.2$$

Where

Taxrev = Tax revenue

Digit=Digitalisation

POP=Population

Trade=Trade domestic product

GDP=Gross

For the purpose of this study, the model of Lambon (2023) is adapted with the intention of modification.. Our model is specified in explicit form as:

$$RG = \beta_0 + \beta_1 \text{OTF} + \beta_2 \text{OTR} + \beta_3 \text{TIN} + \beta_4 \text{OTP} + e \dots \dots \dots \text{equation 5}$$

Where:

RG= Revenue Generation

β_0 = Constant

β_1 to β_5 Coefficients of the independent variables

ITM= Online tax filing

OTR= Online tax registration

TIN=Taxpayer identification number

OTP=Online tax payment

e = error term.

Our Apriori expectation is stated as: $\beta_1 > 0$, $\beta_2 > 0$, $\beta_3 > 0$, and $\beta_4 > 0$; meaning that:

$\beta_1 > 0$; a unit increase in online tax filing, will lead to increase in revenue generation

$\beta_2 > 0$; a unit increase in online tax registration, will lead to increase in revenue generation



$\beta_3 < 0$; a unit increase in online tax payment will lead to increase in revenue generation

$\beta_4 > 0$; a unit increase in online tax payment will lead to an increase in revenue generation.

Table Operationalization of Variables

S/ N	Variables	Notation, Measurement and Sources	Questionnaire Items	Apriori sign.
1	RG	Revenue generation will be measured using the five point likert ranging from strongly agree (SA)=5; Agree (A)=4; Undecided (UD)=3; Disagree (D)=2; and Strongly Disagree = 1 (5 point ordinal scale measurement)	1-5	
2	OTF	Online tax filing will be measured using the five point Likert ranging from strongly agree (SA)=5; Agree (A)=4; Undecided (UD)=3; Disagree (D)=2; and Strongly Disagree = 1 (5 point ordinal scale measurement)	6-11	+
3	OTR	Online tax registration will be measured using the five point likert ranging from strongly agree (SA)=5; Agree (A)=4; Undecided (UD)=3; Disagree (D)=2; and Strongly Disagree = 1 (5 point ordinal scale measurement)	12-17	+
4	TIN	Taxpayer identification will be measured using the five point likert ranging from strongly agree (SA)=5; Agree (A)=4; Undecided (UD)=3; Disagree (D)=2; and Strongly Disagree = 1 (5 point ordinal scale measurement)	18-23	+
5	OTP	Online tax payment is measured using the five point likert ranging from strongly agree (SA)=5; Agree (A)=4; Undecided (UD)=3; Disagree (D)=2; and Strongly Disagree = 1 (5 point ordinal scale measurement)	24-29	+

Source: *Researchers' Survey (2024)*

4.0 DATA PRESENTATION, ANALYSIS AND INTERPRETATION

Data Presentation and Interpretation



This section actually examined questionnaires successfully retrieved and analysed. A total of 185 copies of questionnaires were distributed to respondents, while 182 were successfully retrieved from sampled management and senior staff of Lagos State Inland Revenue Service and Federal Inland Revenue Services in Nigeria.

Respondents Perceptions and Descriptive Statistic

Section B (Respondents perceptions in relation to Specific Objectives)

This subsection shows respondents perceptions in relation to specific objectives of the study as presented and interpreted in Tables below..

Table 4 Respondents Perceptions on Revenue Generation

S/ N	Statement question	N	Responses					Descriptive Statistics	
			Strongly Agreed (%)	Agreed (%)	Neutral (%)	Disagreed (%)	Strongly Disagreed (%)	Mean	
7	Revenue drive of by the Tax Authority will enhance revenue generation from VAT	182	169 (92.9)	12 (6.6))			1 (0.5%)	4.91	
8	The method applied towards increasing revenue by Tax Authority can improve government revenue generation from Personal Income Tax (PIT)	182	127 (69.8)	54 (29.7)		1 (0.5)		4.69	
9	The use of technology in tax administration can enhance revenue generation Petroleum Profit Tax (PPT)	182	142 (78.0)	38 (20.9)		2 (1.1)		4.76	



10	Automation of tax administration processing by the tax authority can enhance revenue generation from Education Tax (ET)	182	103 (56.6)	78 (42.9))	1 (0.5)			4.56
11	Taxpayer compliance to introduced tax administration can foster revenue generation from Company Income Tax (CIT)	182	98 (53.8)	81 (44.5))	3 (1.6)			4.52
Overall Mean Index								4.688

Source: Authors' Field work (2024)

Highly considered mean=3.0

Table 4.1 shows management staff perceptions on issues pertaining to revenue generation. It was observed that a total of 181 (99.5%) respondents were of the agreed view that revenue driven by the tax authority can enhance revenue generation in Edo state, while 1 (0.5%) of the respondent was of the strongly disagreed view. The calculated mean value of respondents of 4.91 was higher than the bench value assumed mean value of 3.0 which further suggested that proportion of the respondents were of the agreement opinion.

It was also deduced that a total of 181 (99.5%) respondents were of the agreed opinion that the method applied towards increasing revenue by tax authority can improve government revenue generation Lagos state, while 1(0.5%) respondent was of the disagreed view. Outcome of the calculated mean value of 4.69 was greater than bench mark mean value of 3.0, indicating that method applied towards increasing revenue by tax authority can improve government revenue generation Lagos state

Similarly, a total of 180 (98.9%) respondents were of strongly and agreed perceptions that the use of technology in tax administration can enhance revenue generation, while a total of 2 (1.1%) respondents were of the disagreed perceptions. The results of respondents calculated a mean of 4.76 is higher than the benchmark mean value of 3.0 indicating that the use of technology in tax administration can enhance revenue generation Lagos state.

Furthermore, a total of 181 (99.5%) respondents were of the agreed views automation of tax administration processes by the tax authority can enhance revenue generation Lagos state while 1 respondent representing 0.5% was of the disagreed opinion. The outcomes of respondents' perceptions coupled with the calculated mean value of 4.56 which is higher



than the benchmark value of 3.0 implied that a greater proportion of respondents were of the agreed perceptions.

It was also noted that a total of 179(98.3%) respondents were of the agreed view that taxpayer compliance to introduce tax administration can foster revenue generation in Lagos state, while 3(1.7%) respondents were of neutral perception. The high calculated mean value of 4.52 compared to low assumed benchmark mean value of 3.0 indicated that a greater proportion of the respondents were of the strongly and agreed opinion.

The overall mean index value of 4.688 which is greater than the assumed mean benchmark value of 3.0 suggested majority of the respondents were of the strongly and agreed opinion about issues relating to revenue generation in Lagos state.

Table 5 Taxpayer Online Tax filing

Statement Questions		N	Respondents					Descriptive Statistic
			Strongly Agreed (%)	Agreed (%)	Neutral (%)	Disagreed (%)	Strongly Disagreed (%)	Mean
12	Creating platform for taxpayers to file self-assessment can improve revenue generation	182	104 (57.1)	74 (40.7)		3 (1.7)	1 (0.5)	4.54
13	Tax payers assessment through the online can enhance revenue generation	182	115 (63.2)	62 (34.1)		3 (1.6)	2 (1.1)	4.58
14	Online tax filing makes it easy to identify and track those taxpayers that have not filed.	182	100 (54.9)	70 (38.5)	2 (1.1)	10 (5.5)		4.47



15	Online filing encourages saving of time towards payment of tax.	182	103 (56.6)	76 (41.8)	2 (1.1)	1 (0.5)		4.54
16	Online filing promotes efficiency and effectiveness and saves the cost of collecting taxes.	182	93 (51.1)	88 (48.4)		1 (0.5)		4.50
	Overall Index							4.526

Source: Authors' Field work (2024)

Highly considered mean=3.0

Table 4.2 points out respondents' views on questions in relation to taxpayer online tax filing. It was established that a total of 178(97.8%) respondents were of the agreed perception that treating a platform for taxpayers to file self-assessment can improve revenue generation, while 4(2.2%) respondents were of the disagreed opinion. The mean value of 4.54 compared benchmark mean value of 3.0 implied that most of the respondents were of the strongly and agreed opinion to the statement question.

A total of 177(97.3%) respondents were of the agreed assertion that taxpayers assessment through the online can enhance revenue generation, while 5(2.7%) respondents were of the disagreed opinion. The high mean value of 4.58 compared to benchmark mean of 3.0 further showed that most of the respondents were of the strongly and agreed views.

It was observed that a total of 170(93.4%) respondents were of the agreed assertion that online tax filing makes it easy to identify and track those taxpayers that have not filed, 2(1.1%) respondents were neutral, while 10(5.5%) respondents were of the disagreed opinion. The mean value of 4.47 compared to benchmark mean of 3.0 showed that most of the respondents were of the strongly and agreed opinion to the statement question.

Also, a total of 179(98.4%) respondents were of the agreed views that online filing encourages saving of time towards payment of tax. 2(11%) respondents were neutral, while 1(0.5%) respondent disagreed. The calculated mean value of 4.54 is higher than the benchmark mean of 3.0, indicating that most of the respondents were of the strongly and agreed perceptions to the statement question.

It was also noted that a total of 182(99.5%) respondents were of the agreed views that online filing promotes efficiency and effectiveness and saves cost of collecting taxes, while the remaining 1(0.5%) of the respondent disagreed on this view. The high calculated mean of 4.50 was further indication that most of the respondents were in support of the strongly and agreed perceptions.



However, the overall calculated mean index value of 4.526 as against low bench mark mean value of 3.0 simply showed that greater proportion of the respondents were of the strongly and agreed perceptions on the issues relating to online tax filing towards revenue generation in Lagos state,

Respondents Perceptions on Online Tax Registration and Revenue Generation

	Statement /Question	N	Respondents					Descriptive Statistic
			Strongly Agreed (%)	Agreed (%)	Neutral (%)	Disagreed (%)	Strongly Disagreed (%)	Mean
17	Online tax registration promotes eligible taxpayers towards revenue generation.	182	97 (53.3)	83 (45.6)	1 (0.5)		1 (0.5)	4.51
18	Online tax registration facilitates compliance information at reduced cost towards revenue generation.	182	108 (59.3)	71 (39.0)	1 (0.5)	1 (0.5)	1 (0.5)	4.56
19	Online tax registration helps to reduce cases of tax evasion towards revenue generation	182	131 (72.0)	49 (26.9)	1 (0.5)	1 (0.5)		4.70
20	Online tax registration helps to give projections about expected revenue generation.	182	101 (55.5)	79 (43.4)		1 (0.5)	1 (0.5)	4.53
21	Online tax registration gives details of the	182	99	81	1			4.54



	taxpayer and plan towards revenue generation.		(54.4)	(44.5)	(0.5)			
	Overall Mean Index							4.568

Source: Authors' Field work (2024)

Highly considered mean=3.0

Table 4.3 shows respondents' opinions relating to the taxpayers online tax registration. A total of 174(98.9%) respondents were of agreed opinion that online tax registration promotes eligible taxpayers towards revenue generation, 1(0.5%) respondent was neutral, while 1(0.5%) respondent strongly disagreed to the statement question. The calculated mean value of 4.51 was greater than bench mean value of 3.0 implying that greater proportions of the respondents were of the strongly and agreed opinion.

It was observed that 179(98.5%) respondents were of the agreed perceptions that online tax registration facilitates compliance information at reduced cost towards revenue generation, 1(0.5%) respondents were neutral, while 2(1.5%) respondents were of the disagreed perception. The computed mean value of 4.56 was greater than bench mark mean value of 3.0 suggesting that majority of the respondents were of the agreed perceptions to the statement question.

Also, a total of 180(98.9%) respondents were of the agreed view to this assertion that online tax registration helps to reduce cases of tax evasion towards revenue generation, 1(0.5%) respondent was of neutral view, while 1(0.5%) respondent was of the disagreed opinion to the question. The calculated mean value of 4.70 is higher than the mean bench mark of 3.0 meaning that most of the tax officials were of the strong and agreed perceptions.

Similarly, 180(98.9%) respondents were of the agreed view that online tax registration helps to give projection about expected revenue generation, while 2(1.1%) respondents were of the disagreed perception. The calculated mean value of 4.53 compared to low bench mark of mean value of 3.0 respectively suggested that most of the respondents were of the agreed view to the statement question.

Likewise, a total of 180(99.5%) respondents were of the agreed opinion that online tax registration gives details of the tax payer and plan towards revenue generation; while 1(0.5%) respondent was neutral, The calculated mean index was 4.54 which is higher than the benchmark mean value of 3. indicating that most of the respondents were of the agreed opinion.



The overall mean index of 4.568 is greater than the benchmark mean value of 3.0 indicating that most of the respondents were of the agreed opinion online registration can enhance revenue generation

Table 4 Taxpayer Identification Number and Revenue Generation

Statement Questions		N	Respondents					Descriptive Statistic
			Strongly Agreed (%)	Agreed (%)	Neutral (%)	Disagreed (%)	Strongly Disagreed (%)	Mean
22	TIN is given to an individual and corporate Organisations as code of identification	182	115 (63.2)	62 (34.1)	4 (2.2)	1 (0.5)		4.60
23	TIN fosters enforcement of tax administration towards revenue generation	182	113 (62.1)	65 (35.7)	2 (1.1)	2 (1.1)		4.59
24	TIN provides information that can group tax payers into sectors for better tax administration.	182	106 (58.2)	73 (40.1)	3 (1.6)			4.57
25	TIN can help track registered taxpayer for tax purposes	182	110 (60.4)	68 (37.4)	3 (1.6)		1 (0.5)	4.57
26	TIN can easily help to detect defaulting taxpayers	182	92 (50.5)	87 (47.8)		2 (1.1)	1 (0.5)	4.47
Overall Index								4.56

Source: Author's Field work (2024)

Highly considered mean=3.0



Table 4.4 highlights respondents' perception on statement questions relating to the taxpayer identification number. It revealed that a total of 177(97.3%) respondents were of the agreed opinion that TIN is given to an individuals and corporate organisations as code of identification, 4(2.2%) respondents were neutral, while 1(0.5%) of the respondents disagreed with this view. The calculated mean value of 4.60 was above the bench mean of 3.0 suggesting that greater proportion of the management staff of the tax authorities in Edo state were of the strongly and agreed opinion.

Also, a total of 178(97.8%) respondents were of the agreed view that TIN fosters enforcement of tax administration towards revenue generation, 2(1.1%) respondents were neutral, while 2(1.1%) respondents were of the disagreed view. Outcome of calculated mean value of 4.59 is higher than bench mark of 3.0 respectively suggesting that a greater proportion of the respondents were of the agreed perceptions.

It was also deduced that a total of 179(98.3%) respondents were of the agreed assertion that TIN provides information that can group tax payers into sectors for better tax administration, 3(1.7%) respondents were neutral, while a total of 7(2.1%) respondent were of the disagreed opinion. The calculated mean value of 4.57 was higher than bench mean value of 3.0 respectively indicating that most of the respondents were of the agreed perceptions to the statement question.

Furthermore, a total of 178(98.4%) respondents were of the agreed view that TIN can help track registered taxpayers for tax purposes, while 3(1.6%) respondents were neutral to this view. The calculated high mean value of 4.57 implied that most of the respondents were of the agreed opinions to the statement question.

It was also pointed out that the entire 179(98.4%) respondents were of the agreed perception that TIN can easily help to detect defaulting taxpayers, while the remaining 3 (1.6%) of the respondents disagreed with this view. The calculated mean value of 4.47 was higher than bench mean value of 3.0 respectively indicating that most proportion of the management staff were of the agreed opinion.

The high overall mean value of 4.56 indicated that most of the respondents were of strong and agreed perceptions.

Table 4.5: Respondents Perception on Online Tax Payment and Revenue Generation

Statement Questions	N	Respondents	Descriptive Statistic
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			Strongly Agreed (%)	Agreed (%)	Neutral (%)	Disagreed (%)	Strongly Disagreed (%)	Mean
27	Online tax payment promotes transparency towards revenue generation	182	99 (54.4)	65 (35.7)	14 (7.7)	2 (1.1)	2 (1.1)	4.41
28	Online tax payment reduces the cost of collecting taxes.	182	88 (48.4)	81 (44.5)	8 (4.4)	3 (1.6)	2 (1.1)	4.37
29	Online tax payment blocks leakages in tax revenue	182	71 (39.0)	59 (32.4)	7 (3.8)	25 (13.7)	20 (11.0)	3.75
30	Digital tax payment enhances tax administration and compliance towards revenue generation.	182	120 (65.9)	54 (29.7)	7 (3.8)	1 (0.5)		4.61
31	Online tax payment facilitates accountability in revenue generation.	182	132 (72.5)	45 (24.7)	3 (1.6)	2 (1.1)		4.69
Overall mean Index								4.366

Source: Author's Field work (2024)

Highly considered mean=3.0

Table 4.5 examines respondents' perception on statement questions relating to taxpayer identification number.. It revealed that a total of 164(90.1%) respondents were of the agreed opinion that online tax payment promotes transparency towards revenue generation, 14(7.7%) respondents were neutral, while 4(2.2%) of the respondents disagreed with this view. The calculated mean value of 4.41 was above the bench mean of 3.0 suggesting that a greater proportion of the respondents were of the agreed opinion.

Also, a total of 169(92.9%) respondents were of the agreed view that online tax payment reduces cost of collecting taxes., 8(4.4%) respondents were neutral, while 5(2.7%) respondents were of the disagreed view. Outcome of calculated mean value of 4.37 is



higher than the benchmark of 3.0 respectively suggesting that majority of the management employees were of the agreed perceptions.

It was also deduced that a total of 130(71.4%) respondents were of the agreed assertion that online tax payment blocks leakages in tax revenue, 7(3.8%) respondents were neutral, while a total of 45(24.7%) respondents were of the disagreed opinion. The calculated mean value of 3.75 was higher than bench mean value of 3.0 respectively indicating that most management employees were of the agreed perceptions.

Furthermore, a total of 174{95.6%) respondents were of the agreed view that digital tax payment enhances tax administration and compliance towards revenue generation, 7(3.8%) respondents were neutral, 1(0.5%) of the respondents disagreed with this view. The calculated high mean value of 4.61 implied that most of the respondents were of the agreed perceptions.

It was also pointed out that the entire 177(97.2%) respondents were of the agreed perception that online tax payment facilitates accountability in revenue generation, 3(1.6%) respondents were neutral, while the remaining 2 (1.1%) of the respondents disagreed with this view. The calculated mean value of 4.69 was higher than bench mean value of 3.0 respectively indicating that most of the management employees were of the agreed opinion.

The high overall mean value of 4.366 indicated that most of the respondents were of the perception that online tax payment can enhance revenue generation.

Estimation of Least Regression Method

This section examines multiple regression results and testing of various hypotheses formulated previously in chapter one. These are as follows.

Table 4.7: Ordinary Least Square (OLS) Regression Estimation

Model	Unstandardized Coefficients		Standardised Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	4.197	.384		10.945	.000
1 OTF	.050	.063	.064	.790	.430
OTR	.210	.060	.160	3.534	.000
TIN	.044	.046	.076	.950	.343



OTP	.116	.040	.093	2.923	.004
R=0.768 ^a R Square=0.591 Adjusted R Square=0.588					
Std. Error of the Estimate=1.843					
F-Stat (Sig.)=24.723 (0.000)			Durbin-Watson=2.021		

Source: Authors' Compilations (2024) (SPSS.21) (see Appendix)

$$OP = -4.197 + 0.050TF + 0.210OTR + 0.044TIN + 0.116OTP$$

$$(-10.945) \quad (0.790) \quad (3.534) \quad (0.950) \quad (2.923)$$

Table 4.6 showed the least square regression method results of the variables examined. Reported below the model in parentheses against coefficients were t-statistics. The results revealed that all the independent variables used to proxy Tax administration digitalization like; online tax filing(OTF) , taxpayer online tax registration (OTR), taxpayer online tax identification number (TIN), and taxpayer online tax payment (OTP) indicated positive coefficient values..

The coefficients results in respective basis showed that taxpayer online tax filing (OTF) with a positive coefficient value of 0.050 units with revenue generation (RG), implied that a unit increase in tax payer online tax filing (OTF) would lead to increase in revenue generation by 5%. Also, taxpayer online tax registration (OTR), with positive coefficient value of 0.210 units with revenue generation (RG), suggested that a unit increase in tax payer online tax registration (OTR), would lead to increase in revenue generation by 21%. Furthermore, taxpayer online tax identification number (TIN) with positive coefficient value of 0.044 units with revenue generation (RG), revealed that a unit increase in tax payer online tax identification number (TIN) would lead to increase in revenue generation by 4%. Likewise, tax payer online tax payment (OTP) with positive coefficient value of 0.116 units with revenue generation, revealed that a unit increase in tax payer online tax payment (OTP) would lead to increase in revenue generation (RG) by 12%.

However, it is deduced that the results stood at a positive correlation coefficient value of 0.768 (77%), implied that variables are highly and positively correlated with revenue generation. The coefficient of determination which is R-squared (R^2) with a value of 0.591, suggested that 59% of the systematic variations in the dependent variable which is revenue generation were accounted by the explanatory variables made up of online tax filing (OTF), online tax registration (OTR), taxpayer identification number (TIN) and online tax payment (OTP) while the remaining 41% were unaccounted for, hence



captured by error term. Also, the adjusted coefficient of determination which is r -squared bar (\bar{R}^2) with a value of 0.588 indicated that about 59% of the systematic variations in revenue generation were explained by tax administration digitalization after adjusting the degree of freedom while the remaining 41% were explained by error term (variables not captured in the study). The overall test (F-statistic) (goodness-of-fit measure) which indicated a value of 24.723 units at a significant level of 1%, compared with standard error of regression with minimal value of 1.842, suggested that the overall result is statistically significant. This showed that there is a direct linear relationship between tax administration digitalization and revenue generation. The Durbin-Watson statistic with value of 2.021, implied absence of autocorrelation in the result which is a further indication that results are suitable for prediction and policy decision.

Test of Hypotheses

Hypotheses formulated previously in chapter two are tested in this section. The decision rule is to accept the hypothesis formulated if it is statistically significant at 5%, otherwise we reject the hypothesis. To test the hypotheses, the least regression method results in Table 4.6 was used.

Test of Hypothesis One

(i) *Hypothesis formulated:* H_{01} : Taxpayer online tax filing has no significant effect on revenue generation in Lagos State.

(ii) *Test Statistic and Decision:* Taxpayer online tax filing (OTF) result in Table 4.6 with a positive t-statistic value of 0.064 at probability value of 0.790 (79%), while the critical value was at 5% significance level (95% confidence), indicated that taxpayer online tax filing was statistically insignificant. With reference to the decision rule stated, the hypothesis is therefore accepted meaning that taxpayer online tax filing has no significant effect on revenue generation. The implication is that taxpayer online tax filing as tax administration digitalization is a weak enhancing factor of revenue generation in Lagos State.

Test of Hypothesis Two

(i) *Hypothesis formulated:* H_{02} : Taxpayer online registration has no significant influence on revenue generation in Lagos State.

(ii) *Test Statistic:* The test statistic was least square regression. Taxpayer online tax registration (OTR) results in Table 4.6 indicated positive calculated t-statistics value 3.534 at a probability value of 0.00(1%), while the critical probability value was at 5% significance level (95% confidence). The outcome revealed that taxpayer online tax



registration was statistically significant. This shows that the result has significant influence on revenue generation in Lagos state. Following the decision rule, the hypothesis is therefore rejected indicating that taxpayer online tax registration has significant influence on revenue generation in Lagos state. The implication is that online tax registration (OTR) is a critical factor influencing revenue generation in Lagos state.

Test of Hypotheses Three

(i) *Hypothesis formulated:* H_0 : Taxpayer online identification number has no significant effect on revenue generation in Lagos State

(ii) *Test Statistic:* The test statistic used was the least square regression method in Table 4.6. Taxpayer online identification number (TIN) indicates calculated t-statistic value of 0.950 at probability value of 0.343 (34%) compared with the low critical probability value of 5% significance level (95% confidence), which means that the result is statistically insignificant. From the decision rule, the outcome showed that the hypothesis formulated is rejected meaning that the Taxpayer online identification number has no significant effect on revenue generation in Lagos State. The implication is that taxpayer online identification number (TIN) is a weak enhancing factor of revenue generation in Lagos State.

Test of Hypotheses Four

(i) *Hypothesis formulated:* Taxpayer online tax payment has no significant influence on revenue generation in Lagos State.

(ii) *Test Statistic and Decision:* Taxpayer online tax payment in Table 4.6 showed positive calculated t-statistics value of 2.923 at probability value of 0.004 (1%) while the critical value was at 5% significance level (95% confidence). The result indicated that online tax payment is statistically significant. Based on the decision rule, the hypothesis formulated is therefore rejected, suggesting that taxpayer online tax payment has significant influence on revenue generation. The implication is that online tax payment is a critical factor influencing revenue generation in Lagos state.

Discussion of Findings

First, it was observed that taxpayer online tax filing (OTF) indicated overall index mean value of 4.526 and while assumed mean (bench mark mean value of 3.0) in Table 4.2 suggested that most of the respondents who were management staff of Lagos were of the agreed affirmation that taxpayer online tax filing can have relationship with revenue generation. The hypothesis tested indicated that taxpayer online tax filing (OTF) has no significant effect on revenue generation. This by implication taxpayer online tax filing is



a weak factor enhancing revenue generation in Lagos state. The positive coefficient value showed that a unit increase in tax payer tax filing could lead to increase in revenue generation. The finding is consistent with Okoye and Adesanya (2021) who showed that electronic taxation filing does not significantly affect tax revenue. Obiora and David (2021) found that a positive and significant relationship exists between TaxPro-Max for online returns filing and revenue generation. Saptono, et al., (2023) showed that e-Filing services has positive relationship and significant influence on users' willingness to comply with tax and revenue generation. Also, Nasir (2015) showed that electronic systems for filing and paying taxes can benefit both taxpayers and tax authorities and guarantee a better standard of living for all citizens due to revenue generated.

Second, it was deduced that taxpayer online tax registration with overall index mean value of 4.303 in Table 4.3 showed that majority of the respondents who were management staff of both state and federal inland revenue service were of the agreed opinion that online tax registration can enhance revenue generation. The hypothesis tested revealed that online tax registration has significant influence on revenue generation in Lagos state. This by implication tax payer online tax registration is a strong influencing factor of revenue generation. The positive coefficient value indicated that taxpayer online tax registration has a positive relationship with revenue generation. This suggested that a unit increase in taxpayer online registration could lead to increase in revenue generation in Lagos state. The finding corroborated with Olatunji and Ayodele (2019) who revealed that information technology like Online Tax Registration-OTR affect tax productivity and positive relationship revenue generation.

Third, the study showed that the taxpayer online identification number with overall index mean value of 4.568 in Table 4.4 indicated that most of the management staff of inland revenue service were of the agreed notion that the taxpayer online identification number has a relationship with revenue generation. The hypothesis tested indicated that the taxpayer online identification number has significant influence on revenue generation in Lagos state. This by implication taxpayer online identification number is a critical factor enhancing revenue generation. The positive coefficient value showed that the taxpayer online identification number has a positive relationship with revenue generation, suggesting that a unit increase in taxpayer online identification number could lead to increase in revenue generation in Lagos state. The finding is in tandem with Olaoye and Awe (2018) who revealed that full adoption of taxpayer identification numbers exerts a significant impact on internally generated revenue. Akinleye et al., (2019) revealed that there is a positive and significant difference between tax identification number and



internally generated revenue. Similarly, Ezugwu and Agbaji (2014) revealed that TIN has a significant effect on revenue generated.

Finally, it is deduced that taxpayer online tax payment with overall index mean value of 4.56 in Table 4.5 revealed that a greater proportion of the management staff were of the agreed perceptions that taxpayer online tax payment has relationship with revenue generation. The hypothesis tested indicated that taxpayer online tax payment has no significant influence on revenue generation in Edo state. This by implication tax payer online tax payment is a critical influencing factor on revenue generation in Lagos state. Taxpayer online tax payment which indicated positive coefficient value implied that there exists a positive relationship with revenue generation. This by implication is that a unit increase in tax payer online tax payment could lead to increase in revenue generation in Edo state. The finding supports prior studies of Ogundipe (2022) who indicated that positive associations exist between electronic tax payments and revenue creation. Also, Okoye and Adesanya (2021) revealed that electronic tax payment has a significant effect on revenue generation. John and Eric (2019) showed that electronic tax payment methods greatly increase tax compliance and income generation. In addition, Olaoye, and Atilola (2018) claimed that e-tax payment has no significant effect, but has a positive relationship with tax revenue.

5.0 SUMMARY, CONCLUSION AND RECOMMENDATIONS

Summary

That taxpayer online filing has no significant effect, but has a positive relationship with revenue generation in Lagos state. This indicates that online tax filing is a weak enhancing factor of revenue generation in Lagos state. That taxpayer online tax registration has significant influence and positive relationship with revenue generation in Lagos state. This suggested that online tax registration is a critical factor influencing -revenue generation in Lagos state. That taxpayer online tax identification number has no significant effect, but has a positive relationship with revenue generation in Lagos state. This implied that the taxpayer 's online tax identification number is a weak factor determining revenue generation in Lagos state. That taxpayer online tax payment has a significant effect and positive relationship with revenue generation in Lagos state. This showed that online tax payment is a strong influencing of revenue generation in Lagos state.

Conclusion



In conclusion, the significance of tax as a primary revenue source for government expenditure has garnered considerable attention. Revenue generation encompasses all financial earnings of the government, primarily derived from taxes collected within the economy. The integration of digitalization, a technology-driven approach, into tax administration aims to bolster compliance and augment revenue generation. After a thorough examination of pertinent literature and various analytical findings, it was observed that online tax filing (OTF) and tax identification number (TIN) exerted no significant influence on revenue generation overall, yet displayed a positive relationship specifically within Lagos state. This suggests that while tax filing and TIN registration may have limited impact on revenue generation in Lagos state, they are not entirely negligible. Conversely, taxpayer online tax registration (OTR) and online tax payment (OTP) exhibited significant influence and a positive relationship with revenue generation in Lagos state, indicating their critical role in enhancing revenue collection. Therefore, the digitalization of tax administration bears implications as a crucial facilitating factor with a positive correlation to revenue generation, underscoring its importance for states or countries seeking to optimise their fiscal performance.

Policy Recommendations

Tax authorities (federal and state inland services) should carry out tax education in the daily newspapers, television, radio and stakeholders' awareness campaigns to enlighten qualified citizens, businesses and organisations on the need to register with the federal or state inland revenue services. The awareness can help to increase the number of registered taxpayers and in return can help to boost revenue generation of the government in the future. All registered taxpayers should be given taxpayer identification number (PIN) and personal codes without delay on the part of tax authorities. This is because it can help to manage tax payers and guide against cases of tax evasion and avenue to notify taxpayers about their tax liabilities personally towards revenue generation. All forms of tax payment and penalties should be basically through online payment. All organisations that meet up with tax payment should be issued a tax clearance certificate (TCC) through its respective email without the taxpayer necessarily requesting or applying for it..

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