

Multiple Tax Practices and Taxpayers' Non-Compliance Attitude in Nigeria

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Abstract

The issue of multiple tax practices has always generated and continues to generate controversy among the tiers of Government in Nigeria. Whereas tax practitioners and government agencies claimed the existence of tax laws and policies governing the taxes and levies collectible by each tier, a regime of illegal tax collections still subsists. Survey data obtained from the responses of 209 respondents with the aid of a structured questionnaire were used to provide empirical evidence of the effects of multiple tax practices on taxpayers' compliance attitudes. Findings from the correlation analysis revealed that multiple tax practices significantly affect taxpayers' compliance attitude, and that multiple tax practices in Nigeria are corollaries of corruption, poor tax administration, greed and unfair revenue allocation formula. Hence, we suggest a distinct dichotomy of the different taxes collectible by each tier of Government. This will significantly aid an efficient and effective tax system in Nigeria.

Keywords: Multiple taxes, taxpayers, attitude, Nigeria, efficient, effective

1. Introduction

The precise origin of multiple tax practices in Nigeria is a little bit obscure. However, Izedonmi (2010) noted that multiple tax practices became more pronounced and prevalent in the late 1980's, which coincided with the period when revenues accruable to both the state and local governments disburseable from the central federal authority began to witness an increasing decline. This situation led some state governments and many local governments to seek alternative sources of internally generated revenue, which then made a lot of them to gravitate into multiplicity of taxes. For Abimbola (2008), every tier of government sees taxation as an opportunity to achieve result without been sentimental. Also, that

each tier is faced with challenges due to high expectations of the citizenry, and so, the idea of different taxation is an attempt to accrue funds, which however, become duplicated under different names.

In Nigeria, diminutive economic growth and national relapse can be traced to the practice of multiple taxes, tax evasion and avoidance as characterized by the Nigerian tax system. No doubt, they have become phenomena of significant concern among stakeholders. Whereas, Odusola (2006) noted that, Nigeria being a federal state has its fiscal operations in conformity to the same federal principle, a fact that has serious implications on how the tax system is managed. Ifeuko (2008) on the other hand observed that the problem with the Nigerian tax system is majorly the absence of a national policy document that defines who has the right to collect tax and what amount collectible by each tier of government. Consequently, for Odusola (2006), the present tax system is characterized as lopsided and unnecessarily complex, distortionary and largely inequitable.

Contentiously, the arguments for, and against the practice of multiple tax system in Nigeria have been fierce among scholars, tax practitioners and policy makers. Ensuing from these irreconcilable conflicts among the tiers of government is a negative impact on the taxpayers' attitude and compliance towards civic obligations, leading to an increasing rate of tax evasion and avoidance. For instance, CITN (2010) noted that in Nigeria presently, as in other developing countries, income tax administration is characterized by low level of compliance, and despite Nigeria's human and natural endowment as well as economic potentiality, the country has continued to record one of the lowest tax compliance levels in Africa.

Whereas substantial research efforts have been devoted in the area of taxation and taxpayers' compliance in the developed economies, not much have been done in third world nations. Just like Margaret and Chris (2009) noted, policy makers and revenue authorities in developing economies like that of Nigeria face quite different challenges and constraints such as limited administrative resources and expertise, weak tax administration, widespread evasion, corruption and coercion, low taxpayer literacy and morale, and arrogance towards the government. Similarly, Alabede *et al.* (2010) noted that all efforts through various tax reforms undertaken by the government to induce taxpayers' compliance and to increase tax revenue over the years have remained futile. Empirical evidences have shown that contributions of income taxes to total revenue have remained consistently low and shrinking (Asabe, 2005). Although, this dwindling compliance among taxpayers ensued from a multitude of factors, notwithstanding, the perception of taxpayers towards multiple tax charges is fundamental among other factors (Abimbola, 2008).

Still, the concept of taxation has been a concern of global significance as it affects every economy irrespective of national differences. Whereas for Hurwich (2001), tax administration is an important aspect of using tax policy to achieving the goal of efficient resources allocation through the provision of adequate infrastructures, Fisher and Walpole (2005) maintained that tax administration affects everyone, and both the tax authorities and taxpayers want an effective and efficient tax system. Therefore, an efficient and robust tax system is the cornerstone to attaining the Nigeria's ambition of becoming one of the most rapidly developing economies of the world by 2020 (Salami, 2011; Adedeji and Oboh, 2012). To achieve this, series of researches have been ongoing, yet with a disconcerted effort among the various committees set up by the Government in resolving the tax controversy among the tiers of Government (Odusola, 2006). In view of this backdrop, this study attempted to provide answers to the following research questions in order to achieve the objective of the study:

- i. What is the nature of the Nigerian tax system?
- ii. What are the factors responsible for multiple tax practices in Nigeria?
- iii. To what extent do multiple tax practices affect taxpayers' compliance attitude in Nigeria?

Also, this study is an extension, but distinct from prior empirical works on taxation and national development. It makes up for the dearth of scholarly papers in third world nations. By its findings, a robust and an efficient tax system can be expedited. Furthermore, it provides an insight into the nature of the present Nigerian tax system, as well as identifies the factors responsible for multiple tax

practices in Nigeria. Following this section is the review of prior literature, while the third part states the research hypothesis for the study. The method, result and discussion, conclusion and recommendations of the study followed in the fourth, fifth, sixth and seventh part, respectively.

2. Previous Research

Tax, a concept as old as mankind can be described within the context of Africa as an amount, effort, contribution or service rendered either in kind (i.e. goat, cow, farm produce, clearing of grass etc.) or monetary value (i.e. cash) contributed into a common purse for the running of the society or leadership (Adedeji and Oboh, 2012). However, the modern tax as defined by Omotoso (2001) is the compulsory charge imposed by a public authority on the income of individuals and companies as stipulated by the government decrees, acts or cases laws irrespective of the exact amount of services rendered to the payer in return. Taxation or tax administration on the other hand can be described as the process of assessing and collecting taxes from individuals and companies by relevant tax authorities in such a way that the correct amount is collected efficiently and effectively with minimum tax avoidance or evasion (Soyode and Kajola, 2006). Tax administration is an important aspect of using tax policy to achieving the goal of efficient resources allocation through the provision of adequate infrastructures (Hurwich, 2001), and both the tax authorities and taxpayers want an effective and efficient tax system (Fisher and Walpole, 2005).

2.1. Overview of the Nigerian Tax System

The concepts of tax and tax administration are two fundamental components of any attempt to nation building for any transitional nation like Nigeria (Adedeji and Oboh, 2012). This is because taxes underwrite the capacity of states to discharge their duties; they form part of the fundamental arenas for the conduct of state-society relations, and they shape the balance between accumulation and redistribution that gives states their social character. Simply put, taxes build capacity, legitimacy and consent (Brautigam, 2008).

In the studies of Salami (2011), Arowomole and Oluwakayode (2006), Odusola (2006), Ola (2001) and Adedeji and Oboh (2012), the Nigerian tax system has its history dated back to 1904, a period when the personal income tax ordinance was introduced in the northern part of the area before the amalgamation by the colonial masters. The tax system in operational then was later implemented through the Native Revenue Ordinance to the western and eastern regions in 1917 and 1928, respectively. Coupled with other amendments in the 1930s, it was later incorporated into Direct Taxation Ordinance No. 4 of 1940, and since then, different governments have continued on the improvement of the tax system in Nigeria.

Hitherto, the Nigerian tax system in the last decades has undergone series of reforms and amendments geared towards enhancing tax collection and administration with minimal enforcement cost. Despite these, a major setbacks confronted by the Nigerian economy is the tax system presently in operation, and this has been a root cause of non-voluntary compliance among taxpayers (Adedeji and Oboh, 2012). This is just as Ezeoha and Ogamba (2010) noted when they argued that the Nigerian tax system has an inherent delinquent that has been a major impediment to economic growth, where tax evasion and avoidance are now prevalent). Some of the major tax reforms put in place hitherto by the government in addressing the problems of tax administration in Nigeria include the introduction of the Taxpayer's Identification Number (TIN), which became effective since February 2008, and the Automated Tax System (ATS) that facilities tracking of tax positions and issues by individual taxpayer. Also, the E-payment System (EPS) was introduced in order to enhances smooth payment procedure and reduces the incidence of tax touts; and the enforcement scheme (Special Purpose Tax officers), this is a special tax officers scheme in collaboration with other security agencies to ensure strict compliance in payment of taxes (FIRS, 2009; Odusola, 2006).

However, despite these improvements, a number of contentious issues still subsist, and urgent attentions are needed. For example, the crisis between Lagos state and Federal Government on the tax jurisdiction of VAT in the state is still a contentious issue in the court. Although, when this research was conducted, the researchers had no valid information on the conclusion of the case. Nevertheless, other states like Ogun, Oyo and Benue have joined Lagos state, while states like Abia have gone against it (Oloyede, 2009).

2.2. The Concept of Multiple Taxation

According to Izedonmi (2010), multiple taxation is said to occur when the same income is subjected to more than one tax treatment. Double taxation and triple taxation are common examples of multiple tax practices. The main issue here is that the same income or money is taxed more than once. If it taxed twice then it is double taxation phenomenon. When it is taxed thrice, it becomes triple taxation. An example of double taxation involves a situation where a company's profit is subject to CITA at corporate level and at the same time opened to withholding tax and PAYE as income tax in the hands of the investor (Izedonmi, 2010; Odusola, 2006; CITN, 2002). The issue of multiple tax practices has been a contentious matter even at the global level, where experts and scholars have diligently sought different strategies in resolving its controversy among different key players and stakeholders alike. Overtime, different strategies have been considered by different governments as peculiar to their tax jurisdiction, yet disconcerted opinions among experts still subsist.

2.2.1. Global Experience of Multiple Tax Practices

The concept of multiple tax practices is not only peculiar to developing economies, but has been a concern of global significance as it affects every economy irrespective of national differences. In America, multiple taxing of workers' income and wages has been questioned by experts like Professor Richard, an expert at the University of Illinois. Also, others have sharply criticized the practice of multiple taxes in the United State as seen in Morck (2005) and Desai and Hines (2001). For instance, a worker who earns say \$50,000.00 (US Dollar) a year, that worker's income is subject to 7.65% in social security and Medicare tax in the first instance. That same income is then exposed to Federal/State tax (equivalent to the Nigerian PAYE practice) and the third tax could come in the form of tax in social security income after some years (Izedonmi, 2010).

In Germany, to Felix and Gunther (as cited by Izedonmi, 2010), under the Germany's full imputation system, German corporation taxes levied on German corporation are treated as a similar way to a prepayment of tax by the investors, provided the income is distributed by the corporation. Also, dividends from domestic or foreign corporate investments received by a corporate investor is said to be 100% tax exempt (participation exempt), and without such a participation exemption, the abolition of the imputation system would result in double or multiple taxes of dividends in the corporation (Izedonmi, 2010).

2.2.2. Nigeria Experience of Multiple Taxation

In the case of Nigeria, according to Oyeaso *et al.* (2009), it has long been pointed out by many tax lawyers and commentators that the tax regime in Nigeria is severely afflicted by the multiplicity of tax imposing and tax-collecting entities at federal, state, and local government levels.

Hitherto, researches have shown that over 500 different taxes and levies are being imposed by various tiers of government in Nigeria as against the only 39 approved by Taxes and Levies (Approved list of Collection) Act (Fasoto, 2007). For instance, the more a taxpayer transports his goods and services across many local governments in the country, the more he is confronted with incidents of multiple taxes, legally and illegally imposed (Izedonmi, 2010). As noted earlier, Ifeuko (2008) has found out that multiple tax practices in Nigeria came as a result of the absence of a national policy document that defines who has the right to collect tax and what amount to collect by each tier of government. The issue of multiple taxes also confronts the manufacturing sector in different shapes

and shades viz: import duties, export and excise duties, Sales and VAT, Withholdings and income taxes and Education levies among others. Most of the taxes by some state or local government run counter with the provisions of the Constitution of the Federal Republic of Nigeria. In response to is, Abimbola (2008) stated that every tier of government sees taxation as an opportunity to achieve their agenda without any sentiment, and so, multiple tax practice is an attempt to generate needed funds, which however, become duplicated under different names.

2.3. Factors Responsible for Multiple Taxation in Nigeria

It has been argued commonly by the aggrieved persons and organizations over imposition of too many taxes; and that many state taxes, especially those imposed on companies are often a duplication of taxes already levied by another tier of government or by the same Government but under different names. Different factors have been identified as responsible for multiple tax practices in Nigeria among which are: Unfair revenue formula, Dwindling of State income from the central fund, Unhealthy State rivalries, Political patronage, Source of reimbursing so called political god-fathers, Lack of political will to stop multiple taxation by some State and local governments, Poor equipping and training of revenue agencies staff and Greed on the part of tax officials.

In addition, common reasons adduced for the disposition of many states and local councils towards the adoption of various taxes and levies can be attributed to the following factors: Poor tax administration (Salami, 2011; Ifeuko, 2008; Ariyo, 1997), unfavorable revenue allocation formula (Izedonmi, 2010) and Corruption among tax officials (Salami, 2011; Oyeaso *et al.*, 2009; Abati, 2009).

2.4. Taxpayers' Compliance Attitude in Nigeria

According to Bahl and Bird (2008), a key component of any tax system is the manner in which it is administered. No tax system is better than its administration, so tax administration is imperative in developing and maintaining a sustainable and efficient tax system. Furthermore, the perception of the individual taxpayers about the fairness of the tax system is recognized as an important factor that can significantly influence their tax compliance behavior. An essential objective of tax administration is to ensure the maximum possible compliance by taxpayers of all types with their tax obligations. Unfortunately, in many developing countries like Nigeria, tax administration is usually weak and characterized by extensive evasion, corruption and coercion. According to Gilligan and Richardson (2005), the tax system that is perceived as unfair by the citizens may likely to be less successful and this will encourage the taxpayers to engage in noncompliant behavior.

According to CITN report in 2010, income tax administration as in some other developing countries is characterized by low compliance level and despite Nigeria's human and natural endowment as well as economic potentiality, the country has continued to record one of the lowest tax compliance level in Africa (CITN, 2010). All efforts devoted towards enhancing tax collection and administration and to ensure high level of taxpayers' compliance are still yet to provide any solace (Ezeoha and Ogamba, 2010; Alabede *et al.*, 2010; FIRS, 2009; Odusola, 2006).

2.5. Factors Affecting Taxpayers' Compliance

Tax noncompliance among taxpayers has been described as a universal phenomenon which is associated with tax income administration in both developing and developed countries (McGee, 2006; Tanzi and Shome, 1993; Chau and Leung, 2009; Goradichenko, Martinez-Vanzquez and Peter, 2009). Although, multiple tax practices top this list (Sani, 2005; Akindele *et al.*, 2002; Anyanwu, 1999), other factors have been identified to affect taxpayers' compliance level as well. Among such factors are corruption (Oyeaso *et al.*, 2009; Abati, 2009; CITN, 2002; Sen, 1987), poor tax administration (Bahl and Bird, 2008; Ariyo, 1997), financial condition of individual taxpayers (Stack and Kposowa, 2006; Bloomquist, 2003), political instability, poor utilization of tax funds (Odusola, 2003), the presence of large informal economy (Terkper, 2003), high tax burden on the taxpayers, and personal decision not

to comply with tax obligation. For example, Eshag (1983) noted that the amount of tax revenue generated by government for its expenditure program depends among other things, on the willingness of the taxpayers to comply with tax laws of a country. In addition, it is well accepted that some people do not like paying taxes, and because of this reason, it is difficult for tax authorities to impose and collect taxes anywhere and anytime (Alm, Martinez-Vazquez and Schneider, 2003).

3. Hypotheses

The hypothesis stated below was tested in order to establish relationship among variables and to conclude the study logically in order to achieve its objectives.

Hypothesis 1: *There is no significant relationship between multiple tax practices and taxpayers' Non-compliance attitude in Nigeria.*

4. Empirical Methodology

A survey technique was adopted for this study and data were obtained from the responses of 209 respondents with the aid of a structured questionnaire. The choice of this design was due to the fact that the researchers perceived it as being appropriate because of its lack of control over the responses and inability to manipulate sample subjects. Also, Spector (1981) and Denscombe (2003) noted that this research design is an efficient way of collecting information from a large number of respondents and the ability to use statistical techniques to determine statistical significance.

Furthermore, as part of the procedure for data collection, the development of the initial draft of the instrument drew upon the extensive experience of a Doctor of taxation with over three decades of practical experience as tax official and over a decade teaching experience. In addition, coupled with input from a chartered accountant and a research methodology expert, both constructive criticism and suggestions were taken into consideration to enrich the research instrument and to cover all relevant dimensions of the study.

4.1. Hypotheses Testing

4.1.1. Testing the Effects of Multiple Tax Practices on Taxpayers' Compliance Attitude

We investigated the effects of multiple tax practices on taxpayers' compliance, and so, we performed a correlation analysis between taxpayers' noncompliance attitude and multiple tax practices. For the purpose of testing the hypothesis, further analysis were carried out on the specific items in the questionnaire that relate directly to the research questions which the study sets out to answer. Table 1 below reveals the results of the Kendall correlations test analysis performed at a 0.05 level of significance.

Table 1: Kendall correlations analysis

Hyp1	Multiple tax practices	Taxpayers' noncompliance attitude
Multiple tax practices Correlation Coefficient	1.000	.124(*)
Sig. (2-tailed)		0.019
N		209
Taxpayers' noncompliance attitude		1.000

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

As seen in Table 1, the test statistics show a correlation coefficient of about 12.4% and a Prob. value of 0.019 (i.e. p-value < 0.05). Hence, the null hypothesis is hereby rejected at 95% confidence level and the alternative hypothesis retained, concluding that there is a significant relationship between multiple tax practices and taxpayers' noncompliance attitude in Nigeria.

Apparently, the practice of multiple taxes in Nigeria negatively affects taxpayers' compliance attitude. This is in affirmation with other empirical studies. This indicates that taxpayers' would react negatively when they perceive that they are over taxed. According to Gilligan and Richardson (2005), the tax system that is perceived as unfair by the citizens may likely be less successful and this will encourage taxpayers to engage in noncompliant behaviors, leading to high rate of evasion and avoidance practices. Today in Nigeria, as the case with some developing countries, administration of income tax is characterized by low compliance level (CITN, 2010). This is however evidently associated with the practices of multiple taxes in Nigeria.

5. Results of other Research Findings

5.1. The nature of the Nigerian Tax System

This study also examined the nature of the Nigerian tax system and Table 2 displays the results of the descriptive analysis obtained.

Table 2: Nature of the Nigerian tax system

Rating parameters	Mean	Standard Deviation	Min.	Max.
Weak and inefficient	3.88	1.122	1	5
Deficient	3.24	1.194	1	5
Complex tax laws	3.56	1.196	1	5

Source: Authors' survey (2012)

From Table 2, it is apparent that the Nigerian tax system has being rated to be weak (with a mean score of 3.88) and deficient (with a mean score of 3.24) in nature, being dominated by complex tax laws. These undoubtedly are parts of what have given room to the practice of multiple taxes, which has abated the compliance level of taxpayers. For when the citizenry perceive the tax system to be deficient, then they tend not to willingly comply with the tax laws.

5.2. Factors Responsible for Multiple Tax Practices in Nigeria

Furthermore, in this study, we investigated the factors responsible for the practice of multiple taxes in Nigeria and Table 3 shows the mean scores of each of the identified factors. From Table 3, it could be seen that corruption has been identified to be the most influential factor responsible for the practice of multiple taxes in Nigeria with a mean score of 4.77, followed by greed among tax officials with about 4.37 mean score, while unfair revenue allocation formula was regarded as least influential among other factors with a mean score of 3.82. However, most of the respondents strongly affirmed that other intrinsic factors such as poor tax administration (4.04 mean score) and political antagonism (3.87 mean score) abet the practice of multiple taxes in Nigeria as well.

Table 3: Factors responsible for the practices of multiple taxes in Nigeria

Factors	Mean	Standard Deviation	Min.	Max.
Corruption in Nigeria	4.77	0.586	1	5
Poor Tax Administration	4.04	0.879	1	5
Unfair Revenue Allocation Formula	3.82	1.011	1	5
Greed among tax officials	4.37	0.774	1	5
Political Antagonism	3.87	1.114	1	5

Source: Authors' survey (2012)

Prior researches have shown that different factors are responsible for the practices of multiple taxes in Nigeria as in other developing countries. It is undoubtedly that corruption has been identified

as the most startling factor propelling multiple tax practices in Nigeria (Salami, 2011; Oyeaso *et al.*, 2009; Abati, 2009). This is because Nigeria has been rated among the most corrupt countries in the world, being rated 143rd out of 183 countries in 2011 (Transparency International, 2011), and so it is not surprising, as corruption is seen virtually in every sector of the economy. However, one of the forefront agendas of the present government is the continuing fight against corruption (Adedeji and Oboh, 2012), and quite a lot of efforts have been made to this regard. In addition, factors like poor tax administration (Salami, 2011; Ifeuko, 2008; Ariyo, 1997), greed among tax officials, unfair revenue allocation formula (Izedonmi, 2010) and political antagonism were some of the factors found responsible for the practices of multiple taxes in Nigeria.

6. Conclusion

No doubt, taxation is a sure revenue-generating tool, an important stabilization policy tool and a unique instrument for enhancing economic growth and development. Hence, this study revealed that the presence of multiple tax practices in Nigeria significantly affect taxpayers' compliance attitude. It equally revealed that the Nigerian tax system at present is characterized with multiple tax practices, corruption, complexity and inequalities. This is in consensus with the findings of Odusola (2006).

Furthermore, other findings of this study proposed that multiple tax practices in Nigeria are corollaries of poor tax administration as well as corruption, greed on the part of tax officials and unfavorable revenue allocation formula among the three tiers of government. However, this study was limited by a number of factors among which were; limited research papers on related study in Nigeria, reticence exhibited by some respondents, as well as financial constraints. Notwithstanding, the aforementioned limitation did not hinder the study from achieving its objectives as they were managed as much as possible. Moreover, this study offers some guide for future research into multiple tax practices as well as taxpayers compliance attitude, particularly in third world countries. Hence, more researches are hereby encouraged.

7. Recommendations

Relying on the findings of this study, we therefore suggest the following recommendations to minimize the practice of multiple taxation and to enhance an effective and efficient tax system in Nigeria.

1. There should be a harmonization of all the different taxes according to the approved list of taxes collectible by each tier of government to minimize multiple tax practices in Nigeria. In addition, there should be collaboration among different government agencies and parastatals on tax administration.
2. There should be a continuous review of the tax laws in order to enhance tax administration and address ambiguity in tax laws. It should clearly state what is taxable, what amount to tax, when to tax, how to tax, in order to discourage multiple taxes, and to ensure high taxpayers' compliance level.
3. List of approved taxes should be made known to individuals and business organizations in order for them not to be lured into paying what they are not obliged to. In addition, taxpayers should be properly educated on the tax laws and penalties for noncompliance.
4. Continuous education and training should be given to tax official on the changes made to the tax laws and be better remunerated in order to ensure an effective and efficient service delivery.
5. To induce voluntary compliance, the government should be more responsive to the welfare needs of the citizens. The Nigerian tax system can effectively generate more revenue if only the citizens have the trust and confidence in the authority. For example, Lagos state in the recent time is generating huge revenue due to the fact that many corporate bodies and individuals feel that they can visibly feel the development impact of their contributions.

6. A patriotic and positive tax culture should be encouraged among taxpayers. In most developed countries, tax payment is considered as a moral and civic responsibility, thus tax avoidance is frowned at. This implies that our leaders should demonstrate high level of patriotism through leading an exemplary worthy of emulation.
7. In Nigeria, most of the citizens are religious and faithful people. Thus, Evoking religious injunctions could elicit more voluntary compliance and reduce tax evasion and avoidance.
8. The Nigerian tax laws should be codified in simple, non-technical languages, if possible in the three major languages. Moreover, there should be an effective judicial process to adjudicate on tax issue.

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