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An examination of tax leakages in government tax revenues: the case of Nigeria

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Abstract

Tax evasion, tax avoidance and fiscal corruption are actions, decisions and policies of individuals and corporate bodies which inhibit economic development in developing countries. As a consequence, the revenue intended for development is unpaid, evaded or avoided, or even diverted, into private hands by various actors in the tax administration system in Nigeria. This paper therefore uses structuration theory and theories from political economics in order to explore and understand the dynamics of individual behaviour in this context. The evidence shows that the culpability of corporations, professionals (namely accountants, tax experts and bankers) and of government agencies in respect of these anti-social behaviours has been responsible for reducing government revenues and consequently the government's ability to provide the infrastructures needed for Nigeria's social and economic development. The paper therefore argues for radical reform in order to minimise the attendant problems created by the anti-social behaviours of the actors and enabling structures involved.

Keywords: [Keywords](#) [tax evasion](#), [tax avoidance](#), [fiscal corruption](#), [multinational companies](#), [structuration](#), [globalisation](#), [development](#), [Nigeria](#)