

AN ASSESSMENT OF THE IMPACT OF ELECTRONIC TAX SYSTEM ON COLLECTION OF REVENUE IN NIGERIA

¹Ugwu, Kevin Okoh (Ph.D), ²Eleghe, Emmanuel Martin and ³Ukwueze, Nnaemeka Thaddeus

¹Department of Accountancy, Faculty of Management Science, Enugu State University of Science and Technology (ESUT), Enugu State, Nigeria.

²Department of Accountancy, School of Financial Studies, Institute of Management and Technology (IMT) Enugu, Nigeria.

³Department of Accountancy, school of Business studies, Enugu State Polytechnic (ESPOLY) Nigeria.

Publication Process

Date

Received

November 10, 2020

Accepted

November 20, 2020

Published

November 30, 2020

ABSTRACT

This paper seeks to assess of the impact of Electronic Tax System on Collection of Revenue in Nigeria. The specific objectives were to: i). ascertain how obtain e-tax system have been used to improve the federally collected revenue to GDP. ii). examine whether e-tax has been used to improved Nigeria tax administration. Simple linear regression coefficient statistical tools were used to test the hypotheses. The researchers adopted a nonrandomized, pre-post-intervention research designs. The treatment effect was calculated to show an explanatory variable or the independent variable on an outcome of the response variable or dependent variable. it was computed using computer software for statistical package for social sciences (SPSS) version 22. The Study finding out that, E-Tax system have been significantly used to improved federally collected revenue to GDP. The study also revealed that, E-tax have been significantly used to improved Nigeria tax administration. The Researchers recommence that, more effort should be put in place to educate the tax payer on the use of e-tax system. The Federal Inland Revenue Services should enable to educate their staffs on how to properly make use of the electronic tax system on their daily activities while in the office. The Federal Inland Revenue Services should as well enable to enlighten the tax payers on how to properly make use of e-tax system for their e-registration and e-filing.

Keywords: Assessment, Electronic Tax System, Collection of Revenue, Nigeria

1. Introduction

E-taxation is electronic tax filing system that requires taxpayers to pay their taxes online from their respective offices, home, individual bank accounts or corporate bank accounts According to FIRS, (2015). The Electronic tax system was introduced in Nigeria by the tax authority to checkmake or automate all cole processes from tax registration, payment, monitoring, assessment, exercise, tax audit and investigation, taxpayers file management and returns filing.

In order to improve the Nigeria tax administration effectively, e-tax system was developed in conjunction with the Nigeria Inter-Bank Settlement System (NIBBS) which was hosted in the respective commercial bank's internet-banking platform. The process requires the TIN, unique document number generated on the e-filing platform and the necessary internet banking authentication. The system was design to generate a electronic acknowledgement which confirm that payment has been made successfully without presenting it to the FIRS. Those Taxpayers who have not migrated to the ITAS platform can also use this system to make their tax remittances (FIRS, 2015).

Today, the Federal Inland Revenue Service (FIRS) has brought in a great benefits to the business community and the Nigerian economy through its recently development in E-Tax system. With this recent development, the tax payers can now within a day file their tax returns online. The e-tax system provided quick and easy payment of tax that promote that tax compliance and lead to better revenue collection. The evolution of Information and Communication Technology (ICT) in this global world, enable the e-tax payment system to function effectively. Before now, information sharing and filling of tax returns was done manually which was causing a masive delays in revenue collection and also lead to loss of data.

Statement of the Problem

Nigeria have recorded a very poor contribution from federally collected tax revenues to Gross Domestic Product than every others African countries. Reasons been that, information sharing and filling of tax returns in Nigeria is done manually which has been causing a masive delays in revenue collection and also lead to great loss of data. Nigeria have poor tax administration system. seeking for solution to this problem, the Nigeral tax system need the integration of an information technology in its administration which come in the form of E-tax known as electronic taxation. The electronic taxation will serve as a master tool in combatting the challenges of any tax system as it provides information, education and support to tax payers and facilitates compliance and good tax administration. The E-tax systems are often thought to be solely an Information Technology that give massive support to taxpayer.

Objectives of the study

The main objective of this study is an assessment of the impact of electronic tax system on collection of revenue in Nigeria; the specific objectives are to:

1. ascertain how obtain e-tax system have been used to improved the federally collected revenue.
2. examine whether e-tax has been used to improved Nigeria tax administration.

Research Questions

1. To what extend has e-tax system been used to improved the federally collected revenue.
2. To what extend has e-tax been used to improved Nigeria tax administration

Statement of Hypotheses

1. E-Tax system have been significantly used to improved federally collected revenue.
2. E-tax have been significantly used to improved Nigeria tax administration

2. Conceptual Framework

Concept of Taxation:

A tax is derive from the Latin word 'taxo', meaning rate. it is a financial charge or levy imposed upon a taxpayer by a state of the functionalequivalent of a state such that failure to pay is punishable by law, Ezeanyeji (2015). black's law dictionary(1997) defined tax as a monetary charge imposed by the government on persons, entities or property, levied by the state through the virtue of its sovereignty for the support of government and for all public needs.

Appah in (2004), defind taxation as a compulsory levy imposed on a subject or upon his property by the government to provide security, social amenities and create conditions for the economic well being of the society. Bhatia in (2009), argues that a tax is a compulsory levy payable by an economic unit to the government without any corresponding entitlement to receive a definite and direct quid pro quo from the government. Oxford Advanced Learners Dictionary (1995) defined tax as money that has to be paid to the government according to people's income and it is often levied on goods and services.

McLure (2015) taxation is a mandatory financial charge or some other type of levy imposed upon a taxpayer (an individual or other legal entity) by a governmental organization in order to fund various public expenditures.

ACADEMIC INK REVIEW | UGWU, ELEGHE & UKWUEZE, 2020

Taxation is seen by Aguolu (2004), as a compulsory levy by the government through its agencies on the income, consumption and capital of its subjects. These levies are made on personal income, such as salaries, business profits, interests, dividends, discounts and royalties. It is also levied against company's profits, petroleum profits, capital gains and capital transfer.

An overview of the Origin of E-Taxation in Nigeria

E-Tax system arrived in Nigeria in 2015 through the help of Federal Inland Revenue Services (FIRS) in collaboration with Interbank Settlement System (NIBSS) and SystemSpecs Nigeria Limited. E-taxation is the process of assessing, collecting and administering the taxation process by electronic devices Umenweke (2016). E-taxation is one of the major ways through which governments around the world utilize information and communication technologies to improve the delivery of public services and the dissemination of public administration through information technology system. The governments used e-services and modern tax agencies to expand the scope and nature of electronic services offered to taxpayers and their agents. The benefits of introducing electronic services to the public are enormous as experienced by some modern tax administrations.

Globally, the USA government in 1986 first introduced e-Tax system. The Australia government, become the seconded to introduced electronic tax filing system in 1987 through its modernization programme. In 1993 Canadian government became the third to introduced e-tax system to the taxpayers. The tax authority immediatory commenced electronic filing of tax returns through the EFILE. In 1998, Taiwan government became the fourth to introduced electronic tax filing to its tax payers. In 2003, the Slovenian central tax authority introduced electronic tax filing services to its tax payers through the establishment of its e-taxation portal. In 2005, the Malaysia government, introduced e-tax system to its citizen. In 2009, Ireland government enforce e-filing of tax returns to its citizen. In October 2012, the Ethiopian Revenue authority and Customs Authority introduced e-tax services to its taxpayers to make the collection of taxes easier for it and tax payment easier for its taxpayers Umenweke (2016). In March 2013, Egyptian government launched electronic payment of tax for its taxpayers, to keep pace with the international trend towards automating payment systems, especially for government services.

The Global Reason For The Introduction Of E-Tax System

The reasons for the introduction of e-tax system globally include the following: i). To increased revenue generation. And it has been observed in most countries that, successful implementation of electronic tax administration have improved revenue generation in their country.

1. E-tax system provided an effective tax administration and fiscal purposes within the various tax authorities at all levels of government.
2. E-taxation is needed to effectively deal with bureaucracy by tax authorities involved in manual tax administration and its high cost.
3. To provided a quicker tax refund procedure.
4. E-taxation, with its data processing and recording processes makes it easier for taxpayers to claim tax refunds where tax is paid in excess of the amount due by taxpayers.
5. To expedite the tax assessment processes.
6. A taxpayer with tax return can afford self assessment electronically with the tax authority's.
7. The E-tax system provided electronic tax calculator in the shortest possible time to the Taxpayer.
8. E- tax system help tax authorities reduce and possibly eliminate tax evasion.
9. The electronic database of taxpayers built by tax authorities periodically in the course of e-taxation helps them easily identify tax evaders and deal with them statutorily.

The Nigeria Tax Administration

Tax administration in Nigeria have many different agencies at all levels of government. before you can assess the effectiveness of Nigeria tax administration, it is important to take a brief look at the requisites to the tax administration to the successful tax administration. The impact of technology can be felt in every area of our lives such as education, entertainment, communication, commerce including taxation. Information Technology (IT) is a

very crucial component of tax administration reform as it enables tax administrators to better gather and analyze information, to proactively manage workload and resources, to foster a co-operative engagement with taxpayers and to standardize the treatment of tax payers and thus facilitate the uniform application of the law (USAID leadership in public financial management). The use of IT to aid tax administration is the initiative that gave birth to the now popular E-tax system today. The integration of information technology in tax administration in the form of E-tax known as electronic taxation has proved to be a master tool in combatting the challenges of any tax system as it provides information, education and support to tax payers and facilitates compliance and administration. Modern tax administration seeks to focus on three key objectives: facilitating voluntary compliance, providing adequate tax records for easy communication of information, and efficiently minimizing cost of collection. This served as the main function which led to the most prevalent use of IT systems in tax administrations through the undertaking of the core tax administration tasks and collecting relevant information. The adaptation of information technology in the enforcement of core tax processes such as registration, filling of returns, payments and general maintenance of database brought about what is now known as an electronic based tax system popularly known as e-tax.

Federally Collected Revenue In Nigeria

The federally collected revenue are divided into non-oil revenue and oil revenue. The non-oil collected revenue is practically based on tax. It is from tax and tax alone. While oil collected revenue, covers all revenue generated from oil and gas activities in the country. Currently, the Nigeria government partially based on oil collected revenue to grow. The non-oil revenue looks at any revenue earned from sources other than oil and gas activities. Majority of other Africa countries and some of the countries all over the world basically depended on non-oil collected revenue to grow. Chijioke (2018) commended that, other countries within and outside Africa segment their revenues into tax and non-tax revenue, Nigeria preferred oil and non-oil due to the fact that oil is the major revenue driver of the economy.

Gross National Product

GDP can be defined as a purchaser's prices in the sum of gross value added by which all resident producers in the economy plus any product taxes and minus at any subsidies are not included in the value of the products. It is calculated without making deductions for depreciation of fabricated assets or for depletion and degradation of natural resources. Data are in current U.S. dollars. Dollar figures for GDP are converted from domestic currencies using single year official exchange rates. For a few countries where the official exchange rate does not reflect the rate effectively applied to actual foreign exchange transactions, an alternative conversion factor is used.

Nigeria GDP Growth Rate Strongest in 3 Quarters

The economy of Nigeria advanced 2.28 percent year-on-year in the third quarter of 2019 compared to an upwardly revised 2.12 percent rise in the previous period. It was the fastest expansion since the fourth quarter of 2018, as oil output grew the most in over three years.

The oil sector expanded 6.49 percent year-on-year in the third quarter of 2019, after an upwardly revised 7.13 percent growth in the previous period. The country produced 2.04 million barrels of crude oil per day, its highest since the first quarter of 2016, above 1.94 mbpd in the same period a year earlier. As a result, the oil sector accounted for 9.77 percent of the GDP compared to 9.38 percent a year ago.

The non-oil sector rose 1.85 percent, quickening from an upwardly revised 1.65 percent advance in the previous period.

Output growth was primarily driven by transportation & storage (18.24 percent vs 8.02 percent in Q2); information & communication (9.88 percent vs 9.01 percent); construction (2.37 percent vs 0.67 percent); mining & quarrying (6.19 percent vs 7 percent), namely coal (32.19 percent vs 7.63 percent); administrative & support services (3.05 percent vs 2.03 percent) and agriculture (2.28 percent vs 1.79 percent), in particular crops (2.41 percent vs 1.94 percent). In addition, activity rebounded in manufacturing (1.10 percent vs -0.13 percent); finance & insurance (1.07 percent vs -2.04 percent) and public administration (0.61 percent vs -3.39 percent). Conversely, contractions were recorded in trade (-1.45 percent vs -0.25 percent), largely attributable to the country's land border closure within

ACADEMIC INK REVIEW | UGWU, ELEGHE & UKWUEZE, 2020

the period; real estate activities (-2.31 percent vs -3.84 percent); professional, scientific and technical services (-2.62 percent vs 1.21 percent); electricity, gas, steam and air conditioning supply (-11.81 percent vs 0.43 percent) and water supply, sewerage, waste management and remediation (-1.90 percent vs 14.35 percent).

The Important Of E-Tax System To Both The Taxpayer And Tax Authority

Tax Authorities and Taxpayers: The e-tax system is so helpful to the tax authorities and taxpayers, in the sense that, the e-tax system reduced operational costs of both the tax authorities and taxpayers, it help the tax authorities to quickly track those tax evaders whose details are contained in their tax authority's database. On the part of taxpayers, it help the taxpayer to quickly gain access to tax refund faster from the tax authority. Also help the tax payer to pay their tax from their home or offices.

Convenience and Time Saving: The e-tax system gives the taxpayers convenience in paying their tax and also it save their time for others business. Because, in the days of manual tax system, it become so hurdles to pay tax and also gain tax assessment from the tax authority.

Accessibility: E-tax system, provided a greater opportunity to the taxpayers to make proper enquiries without disrupting the authority on tax matters. This enquiries can be done from anywhere and gain quick response from the tax authorities. The taxpayer who are outside the country, can as well pay their tax without a single stress and also avoided the issued of double taxation.

Quick Errors Detection: The e-tax system provided quick errors detection from the both side. The e-tax system softwares and applications used by the tax authorities to utilized e-taxation are developed in such a way that, there is minimal errors no error at all. According to Chijioke in (2018), the problems in returns filing are detected and can be fixed quickly. Hence, without the resolution of such diagnosed errors, a taxpayers preparely their taxes cannot progress in the e-taxation process.

Corrupt Practices of Tax Authorities are Appreciably Curbed: The e-tax system, eliminate corrupt practising between those tax officers who have form the habit of corrupt negotiation with taxpayers not to pay their tax and collect bribes from them.

The reduction of Tax Evasion Extent: The e-tax system helps to reduced tax evaders. Once they are registers with the tax authority. And also helps the authority to easily track and prosecute those tax evaders.

Improvement of Tax Compliance amongst Taxpayers: According to Chijioke in (2018), When taxpayers appreciate how e-taxation works and its attendant benefits, it increases tax compliance immensely. This is clearly seen in countries like USA, Australia and Japan where electronic tax filing is made optional to manual tax filing the number of electronic tax filers which is a greater percentage, largely surpasses the number of taxpayers that pay their taxes manually and the latter group keeps diminishing in number.

Theoretical Framework

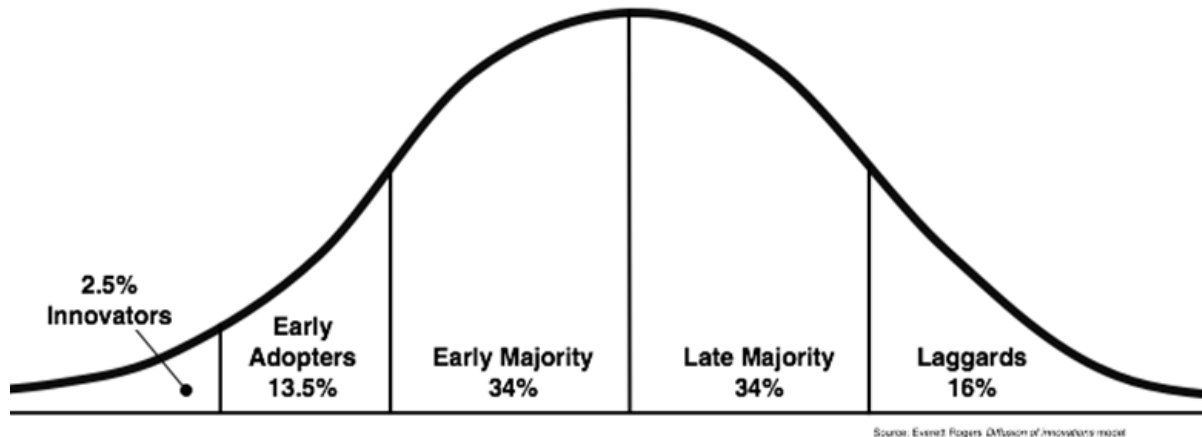
E-tax system is newly introduce into the Nigeria tax system and naturally bringing new idea into a system that has been operating on already existing idea, is always difficult for the new idea to follow effectively. Therefore Diffusion of Innovation Theory seem to be the best theory in this research work.

Diffusion of Innovation Theory

Diffusion of Innovation (DOI) Theory was developed by E.M. Rogers in 1962. It used in communication to explain how an idea or product gains momentum and spreads through a specific social system. The result of this diffusion is that people, who is part of a social system, adopt a new idea, or behave. When a person does something differently than what they had previously done or purchase, use a new product, acquire and perform a new behavior it is referred to adoption. The main idea to adoption is that the person must perceive the idea, behavior, or product as new or very innovative. It is through this process that diffusion may be possible.

The adoption of a new idea, behavior, or innovation does not happen simultaneously in the social system; but a process whereby some people are more apt to adopt the innovation than other persons. Scholars have found out that people who adopt an innovation early have different characteristics than people who adopt an innovation later. When promoting an innovation to a target population, it is important to understand the characteristics of the target population that will help or hinder adoption of the innovation. There are five established adopter categories, and while the majority of the general population tends to fall in the middle categories, it is still necessary to understand the characteristics of the target population. When promoting an innovation, there are different strategies used to appeal to the different adopter categories.

1. **Innovators** - These are people who want to be the first to try the innovation. They are venturesome and interested in new ideas. These people are very willing to take risks, and are often the first to develop new ideas. Very little, if anything, needs to be done to appeal to this population.
2. **Early Adopters** - These are people who represent opinion leaders. They enjoy leadership roles, and embrace change opportunities. They are already aware of the need to change and so are very comfortable adopting new ideas. Strategies to appeal to this population include how-to manuals and information sheets on implementation. They do not need information to convince them to change.
3. **Early Majority** - These people are rarely leaders, but they do adopt new ideas before the average person. That said, they typically need to see evidence that the innovation works before they are willing to adopt it. Strategies to appeal to this population include success stories and evidence of the innovation's effectiveness.
4. **Late Majority** - These people are skeptical of change, and will only adopt an innovation after it has been tried by the majority. Strategies to appeal to this population include information on how many other people have tried the innovation and have adopted it successfully.
5. **Laggards** - These people are bound by tradition and very conservative. They are very skeptical of change and are the hardest group to bring on board. Strategies to appeal to this population include statistics, fear appeals, and pressure from people in the other adopter groups.



Source: <http://blog.leanmonitor.com/early-adopters-allies-launching-product/>

The stages by which a person adopts an innovation, and whereby diffusion is accomplished, include awareness of the need for an innovation, decision to adopt (or reject) the innovation, initial use of the innovation to test it, and continued use of the innovation. There are five main factors that influence adoption of an innovation, and each of these factors is at play to a different extent in the five adopter categories.

1. **Relative Advantage** - The degree to which an innovation is seen as better than the idea, program, or product it replaces.
2. **Compatibility** - How consistent the innovation is with the values, experiences, and needs of the potential adopters.
3. **Complexity** - How difficult the innovation is to understand and/or use.

4. Triability - The extent to which the innovation can be tested or experimented with before a commitment to adopt is made.
5. Observability - The extent to which the innovation provides tangible results.

Empirical Review

Chijioke N. Ofurum , Leonard I. Amaefule , Bossco E. Okonya , Henry C. Amaefule (2018), researched on Impact of E-Taxation on Nigeria’s Revenue and Economic Growth in Nigeria using a pre-post technique called paired sample t-test to revealed that, Federally Collected Revenue and Tax-to-GDP ratio significantly decreased after e-taxation was implemented. Also, Tax Revenue decreased after the implementation but the mean difference was not statistically significant.

Olurankinse F; Oladeji O. E.(2017). Research on Self-Assessment, Electronic-Taxation Payment System and Revenue Generation in Nigeria. A cross-sectional survey of the quasi-experimental research design was adopted in the research work. And the researchers using Pearson’s product moment correlation coefficient statistical tool and the regression analysis to reveal 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. also reveal that, the use of E-tax system provided government an effective revenue generation. The researchers 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. Corporate bodies in Rivers State of Nigeria should comply with the relevant laws and provisions on taxation so as to guarantee prompt tax payment and avoid tax evasion and tax avoidance in the country.

Segun Idowu Adeniyi & Babalola Rapheal Adesunloro (2017). Electronic Taxation and Tax Evasion in Nigeria. The researchers using Regression analysis and statistical package for social sciences (SPSS) 20.0 software to reveal 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.

3. Methodology

In this research work, the researchers make used of Secondary data only. The Secondary data were obtain from tax report given by Federal Inland Revenue Service and Central Bank of Nigeria Statistical bulletin. The report were based on federally collected revenue from tax and the contribution it make to the GDP. The study adopted nonrandomized, pre-post-intervention research designs. The treatment effect was calculated to show an explanatory variable or the independent variable on an outcome of the response variable or dependent variable. It is done by comparing the average change over time in the outcome variable for the treatment group, compared to the average change over time for the control group.

The researchers beleived that, this method seem to be the best for this research work. Therefore, the researchers decided to compare the income generated without e-tax system with income generated through e-tax system. In order to properly assess the impact of e-tax system in collection of revenue in Nigeria. Data collected were presented in frequency tables. Simple linear regression coefficient statistical tools were used to test the hypotheses.

4. Presentation of Data and Analysis

Hypothesis One

H1: E-Tax system have been significantly used to improved federally collected revenue to GDP.

Table 1. Model Summary

MODE L	R	R SQUARE	ADJUSTED SQUARE	R	STD. ERROR OF THE ESTIMATE	DURBIN-WATSON
1	.751 ^a	.565	.440		.22348	0.028

Source: SPSS Version 22

a. Predictors: (Constant), CIT, PPT

Table 2. ANOVA^a

MODEL		SUM OF SQUARES	DF	MEAN SQUARE	F	SIG.
1	Regression	2326947281.438	2	1163473640.719	4.537	.054 ^b
	Residual	1794963284.558	7	256423326.365		
	Total	4121910565.996	9			

Source: SPSS Version 22

a. Dependent Variable: GDP @ Current market value

b. Predictors: (Constant), ETS

Table 3. Coefficients^a

MODEL		UNSTANDARDIZED COEFFICIENTS		STANDARDIZED COEFFICIENTS	T	SIG.
		B	Std. Error	Beta		
1	(Constant)	11162.654	9313.776		1.199	.270
	PPT	-472.365	1033.287	-.418	-.457	.661
	CIT	66.312	52.986	1.145	1.252	.251

Source: SPSS Version 22

a. Dependent Variable: GDP @ Current market value

A linear regression analysis conducted to examine the extent E-Tax system have been significantly used to improved federally collected revenue to GDP. (table 1- 3) shows that there is strong positive relationship between federally collected revenue and e- tax system (R- coefficient = .751). The R square, the coefficient of determination, shows that only 56.5% of the variation in federally collected revenue can be explained by e- tax system with no autocorrelation as Durbbin-Watson (0.028) is less than 2. With the linear regression model, the error of estimate is low, with a value of about .22348. The regression sum of the square 2326947281.438 is more than the residual sum of the square 1794963284.558 indicating that the variation is not due to chance. The F-statistics = 4.537 shows that the model is significant.

Decision Rule

Reject alternative hypothesis (H1) if P-Value < 0.05 and do not reject H1 if otherwise

Decision

Since the P-Value > 0.05, we accept the alterative hypothesis (H1) and then conclude E-Tax system have been significantly used to improved federally collected revenue to GDP.

Hypothesis Two

H2: E-tax system have been significantly used to improved Nigeria tax administration.

Table 4. Model Summary

MODEL	R	R SQUARE	ADJUSTED R SQUARE	STD. ERROR OF THE ESTIMATE	DURBIN-WATSON
1	.623 ^a	.389	.312	2263.63111	0.072

Source: SPSS Version 22

a. Predictors: (Constant), VAT

Table 5. ANOVA^a

MODEL		SUM OF SQUARES	DF	MEAN SQUARE	F	SIG.
1	Regression	1601515330.553	1	1601515330.553	5.083	.054 ^b
	Residual	2520395235.442	8	315049404.430		
	Total	4121910565.996	9			

Source: SPSS Version 22

a. Dependent Variable: GDP @ Current market value

b. Predictors: (Constant), VAT

Table 6. Coefficients^a

MODEL		UNSTANDARDIZED COEFFICIENTS		STANDARDIZED COEFFICIENTS	T	SIG.
		B	Std. Error	Beta		
		1	(Constant)	11251.448		
	VAT	51.857	23.000	.623	2.255	.054

Source: SPSS Version 22

a. Dependent Variable: GDP @ Current market value

A linear regression analysis conducted to determine how E-tax system have been significantly used to improved Nigeria tax administration (table 4 - 6). It shows that, there is strong positive relationship between e-tax system and Nigeria tax administration (R- coefficient = .623). The R square, the coefficient of determination, shows that only 58.9% of the variation in Nigeria tax administration can be explained by e-tax system with no autocorrelation as Durbbin-Watson (.072) is less than 2. With the linear regression model, the error of estimate is high, with a value of about 2263.63111. The regression sum of the square 1601515330.553 is less than the residual sum of the square 2520395235.442 indicating that the variation is due to chance. The F-statistics = 5.083 shows that the model is significant.

Decision Rule

Reject null hypothesis (Ho) if P-Value < 0.05 and do not reject Ho if otherwise

Decision

Since the P-Value > 0.05, we accept the alternate hypothesis (H1) and then conclude that, E-tax have been significantly used to improved Nigeria tax administration.

Conclusion

This study assesses the impact of electronic tax system on collection of revenue in Nigeria. Base on the finding, the researchers concluded that E-Tax system have been significantly used to improved federally collected revenue to GDP; also, the Electronic-taxation have been significantly used to improved Nigeria tax administration. The Researchers recommence that, more effort should be put in place to educate the tax payer on the use of e-tax system. The Federal Inland Revenue Services should enable to educate their staffs on how to properly make use of the electronic tax system on their daily activities while in the office. The Federal Inland Revenue Services should as well enable to enlighten the tax payers on how to properly make use of e-tax system for their e-registration and e-filling.

References

- Appah E. (2004). Principles and Practice of Nigerian Taxation, *Ezevin Mint Printers and Publishers, Port Harcourt.*
- Bhartia, H. L. (2009), Public Finance. New Delhi: *Vikas Publishing House PVT Limited.*
- Bryan A. Garner (2019) Black's Law Dictionary, (11th Edition)
- Chijioke N. O, Leonard I. Amaefule, Bossco E. O, Henry C. Amaefule,(2018) Impact of E–Taxation on Nigeria’s Revenue and Economic Growth. *International Journal of Finance and Accounting*, Vol. 7 No. 2, 2018, pp. 19-26. doi: 10.5923/j.ijfa.20180702.01.
- Central Bank of Nigeria (2017). Statistical bulletin. CBN, website: <https://www.cbn.gov.ng/> Retrieved on 5-11-2017.
- Ezeanyeji, C.I.S. (2015). Taxation and Fiscal Policy Rhyce Kerex Publishers. 25 Ogunbiyi Lane, Ogui Enugu Nigeria.
- Federal Inland Revenue Service (2015). Tax Revenue Statistics: Annual summary of collection from year 2000. FIRS, Website: <http://www.firs.gov.ng/Tax-Management/Pages/Tax-Revenue-Statistics.aspx> Retrieved on. 3-11-2017.
- Hornby, A. S. (1995). Oxford Advanced Learner's Dictionary. Oxford Oxford University Press.
- McLure, C. E., Jr. (2015). Taxation. Britannica. Website <https://en.wikipedia.org/w/index.php?title=Britannica&redirect=no> Retrieved 3-3-2015.
- Aguolu (2004)
- Olurankinse F; Oladeji O. E.(2018). Self-Assessment, Electronic-Taxation Payment System and Revenue Generation in Nigeria. *Accounting & Taxation Review*, Vol. 2, No. 1, March 2018.
- Segun Idowu Adeniyi & Babalola Rapheal Adesunloro (2017). Electronic Taxation and Tax Evasion in Nigeria: A Study of Lagos State. *Journal of Academic Research in Economics*
<https://www.researchgate.net/publication/320755290>
- Rogers, E. M. (2003). Diffusion of Innovations, 5th Edition. Simon and Schuster. ISBN 978-0-7432-5823-4.
- UMENWEKE M. N; IFEDIORA, E. S. (2016). The Law and Practice of Electronic Taxation in Nigeria: The Gains and Challenges. *NAUJILJ*

Copyrights: The copyright for the published article is reserved by the author(s), with initial publication rights granted to the journal. This is an open-access article distributed under the terms and conditions of the [Creative Commons Attribution License](#).