Ayuba A. Aminu[1]
Desmond I. Eluwa[2]

THE IMPACT OF TAX REFORMS ON GOVERNMENT REVENUE GENERATION IN NIGERIA

Abstract

The study examines the impact of Tax Reform Policy on Revenue generation of the Federal Government of Nigeria. The primary objective of this paper is to prepare a case study on tax policy reforms in Nigeria, with the specific objectives of examining the main tax reforms in the country, highlighting tax revenue profile and contributions of the three categories of taxes identified as personal, company and custom duties to the total revenue collection. The techniques of data analysis adopted for the empirical study were the Analysis of Variance Method and the Scheffe's Multiple Comparison techniques. In addition, the 'F' test of the analysis of the variance was used to test the hypothesis of no significant difference in the impact on personal, company and custom duty tax revenues of the Federal Government by each of the following tax reform policy objectives; enhancement of the principles of good tax system, improvement in the tax administrative structure, removal of disincentives to tax compliance and promotion of investment opportunities. From the results, it was concluded that each of the tax reform policy objectives had significant impacts on the personal, company and custom duty tax revenues of the federal government of Nigeria. Scheffe's comparison test confirmed that tax revenues from both company and custom duty exceeded personal income tax. It was recommended that for improved tax revenue generation from pursuit of tax reform policy objectives, the training and employment of qualified tax personnel who will be adequately equipped with appropriate materials is necessary. Furthermore, the adoption of strategies for an effective and efficient tax reform alongside with harmonization of government industrial and stabilization polices with those of tax reforms.

Keywords

Revenue, Tax, Tax instruments and Administration, Tax reform

1. Introduction

Nigeria is a nation with federal political structure that adheres strictly to the same principles of fiscal regime and this system has serious implications on how the tax system is managed. It is characterized by unnecessary complex, distortion and largely inequitable taxation laws that have limited application in the formal sector that dominates the economy. Tax is an essential source of government revenue that defrays the expenditures incurred by government by making it mandatory on tax payers. Tax is a valuable instrument of public finance whose magnitude affects the level of economic activity of an economy and is utilized not only for raising revenue of government to finance its programmes but also regulates the direction of economic performance of the economy. A system of tax vary from one country to the other and because it is a socio/political and economic model representing society's social, political and economic needs and aspiration at any given time, the Nigerian Tax

[1] University of Maiduguri, Department of Business Management, Nigeria, e-mail: ayubaaminu6@gmail.com
[2] University of Maiduguri, Department of Accountancy, Nigeria , e-mail: demondeluwa@gmail.com

System is dynamic and is continually changing to meet the needs of the constituents of the society.

Tax is a system of raising money from individual person or corporate body for the purposes of government developmental programmes. It is rather a compulsory contribution imposed by the government on tax payers in return to identifiable benefit of living in a relatively educated, healthy and safe society. Though tax are imposed to regulate the production of certain goods and services, protection of infant or certain key industries as well as means of curbing inflation and meeting up the operational costs of governance. Taxes in Nigeria are imposed to regulate certain economic activities such as to influence economic activities in the country, bridge the inequality gap between the rich and the poor, to curtail consumption of undesirable goods and services, to correct a country's balance of payment and tax is used to attract investors.

In an attempt to realize these and other tax objectives, government encompasses the different types of taxes such as "Pay As You Earn, (PAYE), Value added tax (VAT), Excise duties etc and this paper is on tax Reform policy Objectives of the Federal Government of Nigeria (FGN) and its Impact on Tax Revenues generated.

Statement of the Problem
Many years after the major tax reforms in Nigeria, there has been mounting criticisms over its inability to realize the objectives towards which it was focused. Serious concern has been expressed over the increasing cost of tax administration of the Federal Government of Nigeria in relation to the tax revenue collections as evidenced scholars. This is an indication of high level of inefficiency in the tax operations of the country, which is contrary to the principles of taxation enunciated by Adam Smith. Besides, in contention is whether the objectives of equity, promotion of a viable industrial climate, the reduced tax rate structure, widening of the tax base have resulted in an increase in the tax revenue and it is designed to realize economic stabilization and development and the prevailing distortions in the tax system have jeopardized some of the purpose of the Nigerian tax reform agenda resulting into acrimony within the system.

Objectives of the Study
The main objective of this paper is to assess the impact of tax reforms on revenue generation of the Federal Government of Nigeria. Specific objectives are to;
- identify the tax reform policy instrument objectives of the federal government of Nigeria.
- evaluate with the use of model characterizing the behavior of tax revenue generated from tax reform instrument objectives for the purpose of determining their viability.
- examine the impact of the reforms of the federal government of Nigeria on tax revenues from direct and indirect taxes.

Hypotheses
Ho1: There is no significant difference in the impact which the pursuit of tax reform policy instrument of enhancement of the principles of a good tax system exert on revenues collected by the federal government of Nigeria.

Ho2: There is no significant difference in the impacts, which the pursuit of tax reform policy instrument of improvement of tax administrative machinery exert on revenues collected from the different forms of taxes [personal, company and custom duty] by the federal government of Nigeria.
Ho3: There is no significant difference in the impacts which the pursuit of tax reform policy instrument on the removal of disincentives to tax payment exert on revenue collected from the different form of taxes [personal, company and custom duty] by the Federal Government of Nigeria.
Ho4: There on significant difference in the impact which the pursuits of tax reform policy instrument of promotion of investment opportunities exert on revenues collected from the different forms of taxes [personal, company and custom duty] by the Federal Government of Nigeria
Ho5: There is no significant different between the impacts which the pursuit of tax reform policy instrument of the Federal Government of Nigeria exert on direct and indirect tax revenues.

Conceptual framework and Review
This section examines the literature on the impact of Tax Reforms policy on Revenue generation of the Federal Government of Nigeria. The federal government had taken far-reaching steps aimed at reforming the nation's tax system before the pre-2002 reform efforts. Among these are: The 1978 Task Force on Tax administration headed by Alhaji Shehu Musa. The major thrusts of the report of the task force are: Introduction of the withholding Tax (WHT) regime, Imposition of 10% special levy on Bank's excess profits and imposition of 21 or 22 percent turnover on building and construction companies. The 1992 Study Group (SG) on Nigeria Tax system and system and administration headed by Professor Emmanuel Edozien, recommended the establishment of Federal Inland Revenue Service (FIRS) as the operational arm of Federal Board Inland Revenue (FBIR) and setting up of Revenue services at the tiers of State and local governments. The 1992 study Group (SG) on Indirect Taxation headed by Dr. Sylvester Ugoh recommended a policy shift from direct taxation to indirect or consumption, now referred to as Value Added Tax (VAT).

The current reform process (improvement or changes) commenced on August 6, 2002, after series of proposals forwarded by individuals, business class, and academia and tax experts to the Federal Ministry of Finance. A Study Group was eventually inaugurated to examine the system and make appropriate recommendations to the government on ways to entrench a better tax policy and improve tax administration in the country. After thorough appraisal of the technical issues evolved in the implementation of its far-reaching recommendations, the Group also suggested a tax environment where tax payer is registered as the "king" and a tax system with a "human face" as a strategic option of achieving the broad policy of its sundry recommendations. The study group submitted its report in July 2003. A private sector driven-group was constituted on January 12, 2004 and was fundamentally based on the issues covered by the study group's report of 2003. The Working Group was mandated in its terms of reference to critically evaluate the recommendations of the study group and propose prioritized set of strategies whose implementation would give effects to reform of the Nigerian tax system, which were grouped into short term, medium term and long term.

Both Groups addressed macro and micro issues in tax policy and administration. Among the macro issues discussed were the drafting of a National Tax Policy, Taxation and Federalism, Tax incentives and Tax administration generally.

Reasons for Tax Reforms in Nigeria

The Study Group (SG) and Working Group (WG) recommendations and subsequent evaluations saw the need for more inputs from stakeholders in the nation's tax system, hence the convening of the 1st National Tax Retreat, tagged "Tax Reform and Democracy" held in Lagos from 22-24 August, 2005. Stakeholders agreed at the end of the retreat that the following reasons were not only expedient but necessary for the Nigerian tax system:

- Efficient and effective tax administration
- Stimulate the non-oil sector of the economy
- To resolve contentious issues in tax administration
- Redistribute wealth and entrench a more equitable tax system
- Capacity building for administrators and tax payers
- Centralization of revenue agency and computerization reduce effective tax rates simplify tax regime.
- Develop a tax policy for Nigeria.

Other reasons for tax reforms objectives include:

- To diminish the distortions in private savings and investment caused by taxation, by improving its transparency and predictability and shifting its incidence towards expenditure rather than income,
- To achieve greater flexibility so that development expenditure can be maintained in the face of fluctuations in oil revenue, by broadening the statutory base for taxation and its effective coverage,
- To consolidate and modernize the tax system in order to provide the basis for strong revenue growth and flexible fiscal management.

The theoretical underpinning of tax reform is found in the theory of optimal taxation. The work of Newbery and Stern (1987) has been described by Thirsk (1997) as perhaps the best illustration of the modern theory of tax reform. The modern theory of tax reform analyses tax reform within the normative framework provided by the theory of optimal taxation. Given a government revenue objective, an optimal tax reform seeks to maximize an explicit social welfare function that balances vertical equity gains against tax-induced losses in the efficiency of resource allocation. Tax reform revolves around a notion of some movement away from a given state of tax structure, administration or both. Theoretical exposition of optimal taxation normally begins with a set of fundamental assumptions. One of these assumptions is that production takes place in firms under competitive conditions; with profits distributed to consumers. The other fundamental assumptions are that there are no externalities, and that the price-taking consumers maximize utility. Yet another assumption that is of importance relates to the tax instrument under consideration. In case it is commodity tax, it is assumed that all goods can be taxed while under income tax, it is assumed that income can be observed perfectly.

During the year (1991), a committee was set up by the Federal Government to review the nation's tax systems and make appropriate recommendations. One vital recommendation of the committee was the need to introduce value-added tax (VAT). The value-added tax since its inception, has in fact been achieving the objectives of transferring tax incidence to expenditure as most previously untaxed expenditure items have been subject to value-added tax. The tax has also broadened the revenue base of the government as it ranks second to import duties among indirect taxes and it rank third in the scheme of direct and indirect taxes.

Tax Reforms Policy Instruments Objective

- Provision of qualified personnel to handle all tax matters in Federal, State and Local government levels.
- Use of Tax Consultants to collect Revenues from government ministries and agencies
- Provision of adequate equipments assets and machinery
  - Functional Vehicles to enhance movement of tax officials and other personnel from one direction to the other for easy execution of duties
  - Provision of computers, machinery and other equipment
    * Provision of office accommodation, instead of using rented offices for tax duties.
    * Training and re-training of tax personnel and/or staff in tax offices, workshops, seminars etc.
    * Enhancing the use of labour-intensive production techniques
  - Renovation of all lapidated FIRS office building

Some Economic Effects of Taxation

The emphasis on tax as a way of raising revenue later broadened into the use of tax as a macro economic instrument for attainment of economic stabilization goals which according to the view of Peacock and Shaw (1971) include; Attainment of full employment, increase in national output levels, promotion of price stability and achieving a balance in the balance of payment. Begg et al. (1994) and Balami (2006), posit that economy can be regulated with view to increase or decrease the level of aggregate demand or output through the use of tax as a fiscal policy measure. Thus in the national income /output determination model which presents output measure by Gross domestic Product (GDP) as GDP = C + I + G + (X - M) taxation plays a major role. Where: C = Consumption Expenditure, I = Investment Expenditure, G = Government Expenditure, X = Exports, M = Imports, (X-M) = Net export.

While the left hand side of the equation (GDP) is the supply or output side and the right hand side constitute the demand side of the economy with the individual constituents C, I, G (X –M) as component of aggregate demand (AD). The summation of these components is referred to as aggregate demand that is, AD = C + I + G + (X-M).

Tax can, therefore, be used as an instrument of fiscal policy by which is meant government decision to change the level of government revenue (tax), expenditure or both (Danbury and McDougall, 1980) to influence the economy. In this way tax as an element of fiscal policy becomes a demand management tool which fiscal policy is as it is used to control the level of aggregate demand since it affects the consumption expenditure.

2. Methodology

In carrying out this study, the following techniques were adopted in analyzing the data collected. Analysis of Variance: This is used to break down the total variation of a dependent variable into different additive components due to various factor levels of an independent variable (source of variation). ‘F’ Test: This is used to test significance of the different levels of a factor (independent variable) on a dependent variable (in this study it is the tax collections). The ‘F’ test was used to conduct test on hypotheses (1) to (4) in this study. Scheffer’s Multiple Comparison Methods: This is used to compare contrast in typical analysis of the variance problems intended to show how greater or lesser certain variables are in relation to other. In this study, it will be used to test hypothesis 5. Scheffer’ confidence interval: This indicated the range within which the true value of the contrast will lie at a specified probability. It can be used as a mutually complementary approach to hypothesis testing involving test of significance.

3. Results, discussions and findings

For the test based on ‘F’ distribution statistic like the ‘F’ ratio in the analysis of variance and Scheffer’s test ratio stated that we reject the null hypothesis (Ho) and accept the alternative hypothesis (H1) if the computed value ‘F’ of Scheffer’s test ratios exceed the critical value of ‘F’ at the specified level of significance and degree of freedom, otherwise we accept alternative hypothesis. With respect to the confidence interval for the Scheffer’s multiple comparison methods for the contrast of mean decision rule is to accept the null hypothesis (Ho) and reject the alternative hypothesis (H1) if the null hypothesized value of the contrast (i.e $\psi = 0$) falls within the confidence limit.

In hypothesis (1), the computed ‘F’ statistic for testing the significance of the impact, which the policy variables of tax reforms such as efficient tax system and equitable tax structure exert on revenues of the Federal Government of Nigeria, indicated 8.2549 and 8.0579 respectively. Both computed ‘F’ statistic exceed the critical value of ‘F’ at 0.05 level of significance using 2 and 97 degree of freedom for V1 and V2 respectively i.e. 3.957, we reject the null hypotheses and accept the alternative hypothesis. The decision is that the impact, which the tax reform policy instruments of enhancement of the principles of a good tax system exert on government revenues under personal, company and customs duty taxes, is significantly different.

Hypothesis (2), the computed ‘F’ statistic for the testing the significance of the impact which the policy variables of tax reforms such as removal of distortions, expansion of revenue base and ensuring sufficient flexibility exert on revenues of the Federal Government of Nigeria produced 8.0284, 4.3153 and 535.55 respectively. Since all the computed ‘F’ statistic each exceeded the critical value of ‘F’ at 0.05 level of significance using 2 and 97 degree of freedom for V1 and V2 respectively i.e. 3.957. We reject the null hypothesis and accept the alternative hypothesis. Thus, the decision is that the impact, which the tax reform policy instruments of improvement of tax administrative machinery exert on government revenues under personal, company and customs duty taxes, is significantly different. While the computed ‘F’ statistic for testing the significance of the impact, which the policy variables of tax reforms such as entrenchment of reduced tax rate regime and tax payment compliance exert on revenues of the Federal Government of Nigeria, produced 6.8413 and 4.5247 respectively. Both computed 'F' statistic exceeded the critical value of 'F' at 0.05 level of significance using 2 and 97 degree of freedom for V1 and V2 respectively i.e 3.957, we reject the null hypothesis and accept the alternative hypothesis. Consequently, the decision is that the impact, which the tax reform policy instruments of removal of disincentives to tax payment exert on government revenues under personal, company and customs duty taxes, is significantly different.

The computed 'F' statistic for testing significance of the impact which the policy variables of tax reforms such as fair allocation of savings to investments, attraction of foreign capital and prevention of capital flight exert on revenues of the Federal Government of Nigeria produced 18.9116, 21.3620 and 17.4158 respectively. Hence the computed 'F' statistic each exceeded the critical value of 'F' at 0.05 level of significance using 2 and 97 degree of freedom for V1 and V2 respectively i.e. 3.957. As a result, we reject the null hypothesis and accept the alternative hypothesis. The decision therefore, is that the impact which the tax reform policy instruments of promotion of investment opportunities exert on government revenues under personal, company and customs duty taxes differs significantly. In hypothesis (5), all the computed Scheffee's test ratio for testing the significance of the contrast of mean involving the impact of tax reforms on revenues from both personal and company taxes when compared with customs duty revenues of the Federal Government on each of the policy variables of tax reforms analysis N0 (6) to No. (15) in table 2.1 (Data or Table summary) exceeded the critical value of 'F' (1-0.05); df: 2,97 which is 3.957. Thus, the decision is that there is a significant difference between the mean impact tax reforms on both revenues from personal and company taxes and those of customs duty. This decision is also the same when the confidence interval of Scheffee's multiple comparisons is used as a complementary approach to hypothesis testing. The reason is that in each of the intervals constructed as shown in the results the null hypothesized value of the contrast (ψ) i.e 0 outside each confidence interval. The result states that direct and indirect tax revenue collections are similar in the pursuit of tax reform policy instruments of the Federal Government of Nigeria?

Source of Variation	**Sum of squares**	**Degrees of Freedom**	**Mean Square (MS)**	**'F' Ratio**
	(SS)	**(DF)**	**MS=SS/DF**	**(MSB/MSW)**
Between the means	6,174.27	2	3,087.14	6.53
Within the means	12,768.62	27	472.91	
Total	**18,942.89**	**29**		

Table 1: Analysis of Variance (ANOVA)

The result is reject Ho if computed 'F' test > critical value of 'F' otherwise accept. The computed 'F' test statistic (=6.53) exceeded the critical value of 'F' (0.05, df 2,27) (ie. 3.35), therefore, we reject the null hypothesis (ho) and accept the alternative hypothesis (H1) that the mean revenue collections of the taxes as affected by the tax policy reform are significantly different thus the judgment of the officials are correct.

Findings from the data analysis unveiled important facts embedded in the research data. It was discovered that the pursuit of each tax reform policy objective had significantly different impacts on tax revenue generations of the federal government of Nigeria on personal, company and customs duties. The realization that each categories of tax such as personal, company and customs duties, as target of the tax reform policy objective, earned different levels of tax revenue was confirmed from the various hypotheses tested. This gave the indication that the different administration structures as established under the tax code through which assessment and collection machineries for tax are made possible have different capabilities. Also, explaining the difference in the revenue generation abilities in the different categories of tax is the income and expenditure patterns upon which tax liabilities are based. These patterns are mostly influenced by the macroeconomic environment prevalent in the economy. Thus, in period contraction (expansionary) stabilization policy decisions aggregate spending in the economy are reduced (increased) and this accordingly affect indirect taxes such as customs duties. It was additionally discovered that the mean tax revenue generation from both company and customs duties were higher than personal income tax revenue collections, and are therefore recommended as confirmed from analysis using scheffe's comparison methods.

4. Conclusion

This study examined the relationship between tax reforms and revenue generation of the Federal government. It goes further to examine whether tax reforms on various taxes- petroleum profit tax, companies income tax, personal income tax, value added tax, education tax and customs and excise duties and others affect the revenues generated by the federal government. It became obvious from the findings that the pursuit of tax reform policy objectives concerning enhancement of a good tax system, improvement in general tax administrative machinery, removal of disincentives to tax compliance and promotion of investment opportunities increase tax revenues. Besides, it revealed that tax reform policy objectives exert significantly different impacts on tax revenues from the various taxes sources but there are still set backs militating against increased receipts of tax revenues to Nigerian Government among these are:

- Lack of necessary communication technology equipment in the area of information processing, storage and retrieval of data, which would facilitate tax administration in the country.
- Government's inability to provide such working tools have made the work of processing huge volumes of data by manual effort cumbersome and often resulting in tremendous work accumulation.
- The gross inadequacy of well trained staff in tax matters have also contributed to the problem of short falls in revenue projections of the federal government of Nigeria.
- The shortages in both manpower and equipment needs have resulted in the imbalance in capabilities of the different administrative structures for tax assessment and collection machineries.
- Additionally, the inconsistencies in government policies affect tax revenue collections. For instance, while tax policies may be favourable for investments, industrial and other stabilization policy measures may not.

• Tax reforms are not regularly assessed to determine this level of success, ascertain strengths and weaknesses in tax organization and examine the environment in order to articulate better reform strategies.

5. Recommendations

The Federal Government of Nigeria needs improved tax revenue collections in order to satisfy its needs, provide social tax receipts from personal, company, petroleum and custom duty taxes should incorporate the following:

i. Enhancement of principles of a good tax system as identified by Adam Smith and confirmed by this study.
ii. Improvement in the administrative machinery of taxes through removal of distortions and expansion of the tax base.
iii. Removal of disincentives to tax compliance by lowering the rate regime.
iv. Promotion of investment opportunities by ensuring corrupt-free and efficient administrative machinery with personnel who are adequately trained, well-equipped and motivated.
v. Tax administration machinery should have an effective redress and refund system so that disputes can be settled easily and corruption checked
vi. Contrary to the erstwhile practice of practice of obsolete tax laws and rates, there should be a continuing review of tax-related issue to align these macroeconomic targets for promoting efficient fiscal policy.
vii. Proper education and training of tax officials along with provision of necessary infrastructure and equipment to carry out their duties is necessary.
viii. Adequate number of qualified tax officials should be employed as it is the gross insufficiency of qualified manpower and equipment that is responsible for contracting tax duties to external consultants at huge costs which defeats the idea of economy as a tax principle and
ix. finally, there should be harmony in the objectives of tax reforms and other industrial and stabilization policies. Furthermore, strategies of tax reforms should be properly articulated for better results.

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