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## The Cost of Tax Administration and Revenue Generation in Bayelsa State

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### **Abstract**

*The purpose of this study is to ascertain the effect the cost of Tax Administration on Revenue Generation with specific focus on selected taxpayers under the Pay-As-You-Earn (PAYE) system in Bayelsa State. Both primary and secondary sources of data were appropriately used, but the study solely depends on primary data collection technique. 89 questionnaires were administered to staff of the Federal Inland Revenue Service and Bayelsa State Board of Internal Revenue at random, and all the 89 questionnaires were returned. Tables and sample percentages were used to analyze the data. The statistical method used to test the hypotheses was simple regression with the aid of SPSS version 16. The findings revealed that there is a significant relationship between Cost of administration and Revenue Generation in Bayelsa State. The study therefore, recommends that Bayelsa State Government should put in place a tax system that can enhance better administration of tax system and tax collections should be left in the hands of private organizations.*

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**Key Words:** Tax Administration, Revenue, Tax Avoidance and Tax Evasion, Bayelsa State

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### **1. Introduction**

The serious decline in price of oil has led to a decrease in the funds available for distribution to the Federal and State Governments. The need for state and local governments to generate adequate revenue from internal sources has therefore become a matter of extreme urgency and importance. This need underscores the eagerness on the part of state and local governments and even the federal government to look for new sources of revenue or to become aggressive and innovative in the mode of collecting revenue from existing sources. Aguolu (2004), states that though taxation may not be the most important source of revenue to the government in terms of the magnitude of revenue derivable from taxation, however, taxation is the most important source of revenue to the government, from the point of view of certainty, and consistency of taxation. Aguolu (2004) further mentioned that taxation is the most important source of revenue to the government. Owing to the inherent power of the government to impose taxes, the government is assured at all times of its tax revenue no matter the circumstances.

Ariwodola (2001) described tax as a compulsory levy imposed by the government authority through its agents on its subjects or his property to achieve some goals. Arnold and McIntyre, (2002) defined tax as a compulsory levy on income, consumption and production of goods and services as provided by the relevant legislation. Tax is a charge imposed by government authority upon property, individuals, or transactions to raise money for public purposes. This definition is however imperfect. The study of the teachings of Christianity, Islamic and other prominent religions in the world shows that tax is a religious duty based on social and civil responsibilities (Agbetunde 2004). They all support and encourage tax imposition either to

redistribute wealth or to finance government project. The Nigerian tax administration is in line with the British model of tax administration since 1960 and has been operating this up to 1990 when the self-assessment scheme came into play which seems similar to the American model of tax administration system (Adesola 2004).

The British model of tax administration assumes tax payers are incompetent as to tax process and tax authorities do not rely on information supplied by tax payers. Returns of the tax payer are carefully verified through the application of the 'American model in reference to the rigid British model. The American model despite the advantages that can be derived from its application has not found a good place in Nigeria because all the phenomenon that made it a success in America such as voluntary compliance system, competence of tax payer, efficient data processing system which aids detection of fraud are still not present the Nigeria context. Consequently, disadvantage has adversely impacted on state and local government tax system since they are part of the ruling process in the Nation. Such impact has generally been based on problems associated with collection, assessment and returns procedures in the state and local government area. There is doubt on how efficient the tax authority and other bodies participating in the collection of tax and make returns to the local and state government. In an economy like Nigeria where great reliance is placed on one source of revenue by the state government, the understanding and appreciation of the significance of tax as a source of revenue is of paramount importance. This is not only to enable one the opportunity to examine potential revenue generated in the state but to enable the decision makers and government to appreciate the need for administration changes within the context of tax system.

The problem of how to properly manage tax administration in Bayelsa State, the extent to which the tax laws is properly interpreted and implemented and knowing the actual impact of tax revenue on economic growth. The problem of whether or not adequate tax revenue is generated from various taxes through proper tax administration machinery which translate into economic growth. Secondly, the problems of the challenges facing tax administration in Bayelsa State which include tax evasion and avoidance, noncompliance, deficiencies in tax collection system, obsolete tax laws, complex legislation and corrupt practices which affect tax revenue generation for the growth of the economy. The problem that generated from taxes over the years, there is the question whether or not the economic growth of Bayelsa State in terms of the various economic indicator is justifiable given the relative revenue that accrue to government from taxes.

The Bayelsa State government in Nigeria recently introduced a new tax policy and administration model on incomes arising from an employment, a trade, business, profession or vocation. The policy which took effect from the 2013 year of assessment compels civil servants and the self-employed in the state to now pay higher tax liabilities up to 200 percent of the previous tax liabilities in years before 2013. Interestingly, none of the civil labour or trade unions protested. So far, there is a 100 percent compliance by the affected taxpayers. About the same time that the tax policy was introduced, the Bayelsa State government also came out with the "Accountability Initiative" whereby the public is kept abreast of how all revenues accruing to the state are utilized.

Therefore, this present study attempts to investigation the cost of tax administration and revenue generation on economic growth of Bayelsa State and the pertinent question which this paper sought to provide an answer was: What factor(s) could have probably motivated compliance (by the taxpayers under study). Specifically, the major aim of this paper is to determine the reason(s) that may be or are responsible for tax compliance apart from

enforcement and to seek ways to employ such means (by government) to achieve tax compliance and greater revenue generation. In more specific terms, this paper set out to:

- Assess the extent to which public participation in tax policy formulation impact on compliance with tax payment among individual taxpayers in Bayelsa State;
  - Determine the extent to which a goal-oriented tax system affect tax compliance among individual tax payers in Bayelsa State; and
  - Evaluate the extent to which an effective and satisfactory use of tax revenue by government influences the level of tax compliance among individual tax payers in Bayelsa State.
- Operationally, the focal research questions were:
- To what extent does public participation in tax policy formulation affect compliance with tax payment by individuals in Bayelsa State?
  - To what extent does a goal-oriented tax system affect tax compliance by individuals in Bayelsa State?
  - To what extent does an effective and satisfactory use of tax revenue by government influence the level of tax compliance by individuals in Bayelsa State?

Consequently, the following hypotheses, stated in their null form, were tested:

**H<sub>01</sub>:** Public participation in tax policy formulation has no significant effect on compliance with tax payment among individual tax payers in Bayelsa State.

**H<sub>02</sub>:** A goal-oriented tax system does not lead to a significant increase in tax compliance among individual taxpayers in Bayelsa State.

**H<sub>03</sub>:** An effective and satisfactory use of tax revenue by government does not significantly increase the level of tax compliance among individual taxpayers in Bayelsa State.

## 2. Literature Review

### Tax Enforcement and Compliance Measures in Bayelsa State

According to Ogundele (1999), tax compliance is the act of subjecting oneself to the demands of the tax laws either voluntarily, by persuasion, inducement or compulsion. “Voluntary tax compliance” occurs when a tax payer willingly submits himself as best as he can to the requirements of the tax laws. “Enforced tax compliance”, on the other hand, is when he is compelled or coerced to do same. Thus, not all non-compliance is due to evasion. As Ogundele (1999) had noted, it is quite conceivable that non-compliance might be driven by simply incapacity to comply or even ignorance of what to do.

The various enforcement measures under the Nigeria Tax Act include litigation, exercise of power of search and seizure, exercise of power to lay distress, denial of Tax Clearance Certificate (TCC), imposition of penalty and interest, authority to the Attorney-General of the Federation (AGF) to deduct un-remitted withholding tax from funds to relevant agencies of government and authority to the Nigeria Customs Service (NCS) to refuse clearance to any defaulting shipping company (Arogundade, 2005). By Section 104 of the Personal Income Tax Act, 2004 (as amended), the relevant tax authority, may for the purpose of enforcing payment of tax due: “(a) distraint the taxpayer by his goods, other chattels, bonds or other securities, or (b) distraint upon any land, premises or places, in respect of which the taxpayer is the owner... and recover the amount of tax due by sale of anything so distrained.”

In addition to the above stated statutory provisions, there are some administrative measures for tax enforcement purposes. The most prominent of these is the Special Investigation (compliance) Branch (SIB) which deals with suspected cases of tax fraud and serious non-compliance. The offences dealt with include failure to file returns, non-disclosure or undeclaration of income, false or incorrect claims and similar offences (Part XIII, CITA). The

degree of voluntary compliance in any tax system is influenced by the effectiveness of enforcement actions in place. The institutional arrangements in place to achieve high compliance in the Bayelsa State tax system include tax audit, collection monitoring and the Inspection Units (Arogundade, 2005).

Tax audit, which may be desk audit or field audit is meant to achieve compliance with the provisions of the tax Act. While desk audit is conducted in the various tax offices of the Board (on the desks of the inspectors), field audit is conducted within the premises of the taxpayer. The purpose of a tax audit is to verify any matter relating to the profits of the taxpayer or any matter relating to entries in any books, documents, accounts or returns. The objective of collection monitoring is to ensure compliance by the taxpayers with withholding tax rules and regulations, timely remittance of deductions and payment of assessments within the due date of payment. While tax audit and collection monitoring are concerned with compliance by taxpayers, the Inspection Unit is concerned with compliance by the tax officials with the law and procedure to ensure uniform application of standards.

To achieve voluntary compliance, the enforcement and compliance measures and arrangements are complemented with taxpayers' services. Taxpayers' services should come in form of public enlightenment, staff education, elimination of touting, simplification of the law, guidelines and processes, transparency in application of tax measures, evasion detection and punishment for delinquency (Arogundade, 2005; Ogundele, 1999).

**2.1 Conceptual Framework:** The conceptual Framework for this study involves the issues in tax and tax administration and revenue generation.

**Meaning of Taxation:** Taxation can therefore be defined as a system of taxing or executing the collection of tax by the authorities. Ola (1999) defined 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.

Although, there are various taxes collected by the government such as company income tax, personal income tax, petroleum profit tax, value added tax, capital gain tax, custom and excise duties, education tax as well as other levies, focus is on four of these taxes. These are personal income tax, company income tax, petroleum profit tax and value added tax.

**Personal Income Tax (PIT):** This is a type of tax charged on the income of individual. The chargeable income of an individual is the aggregate amount from all sources (whether from employment, investment, profit from trade, profession or vocation etc) after deducting all non-taxable incomes and relief granted.

**Company Income Tax (CIT):** Company Income Tax is regulated by Companies Income Act 2004. All income accruing to a company chargeable to CITA is taxed on preceding year basis not on actual year basis. Therefore, company's income tax is a tax imposed on the profit of companies (excluding profit from companies engaged in petroleum operations) accruing in, derived from, brought into or received in Nigeria in respect of any trade or business, rent, premium, dividends, interest, royalties and any other source of annual profit. The tax is charged at the rate of 30%.

**Petroleum Profit Tax (PPT):** Petroleum profit tax involves the charging of tax on the income accruing from petroleum operations. It is a tax applicable to upstream operations in the oil industry Odusola (2006). The importance of petroleum to the Nigeria economy give rise to the enactment of the different law regulating the taxation of incomes from petroleum operations.

This means that companies engaging petroleum operations will not be subjected to tax on the CIT, but rather on the Petroleum Profit Tax Act. For this reason, the Petroleum Profits Tax Act, cap. P13 LFN 2004 imposes tax on the profit of companies engaged in petroleum operations.

**Value Added Tax (VAT):** Value added tax is a tax on consumption which is collected at each point of sales of goods and services from production to consumption but eventually borne by the final consumer. Each person is required to charge and collect VAT at a flat rate of 5% on all invoiced amounts.

### 3. Methodology

Data for this study were collected from both primary and secondary sources. Primary data were obtained through the use of questionnaire administered on staff of the Federal Inland Revenue Service and State Internal Revenue Service (SIRS) on tax administration, citizens, business organization, civil servants etc. The questionnaire was validated using face and content validity and the reliability test was conducted among a group of 89 employees in FIRS and SIRS to ascertain if the correlation between the dependent and independent variables. On the other hand, time series data from secondary sources were also obtained. The relevant data were collected from Central Bank of Nigeria Statistical Bulletin (various years), Central Bank of Nigeria Annual Report and Statement of Accounts, Bureau of National Statistics and Federal Inland Revenue Service (FIRS) reports of various years data involving Gross domestic product GDP, per capita income (PCI) and tax revenue, the personal income tax, petroleum profit tax, company income tax, value added tax and petroleum profit tax revenue of 22years period (1990 – 2012) were obtained.

### 4. Data Presentation

#### Respondents Characteristics

This sub-section deals with the frequency and percentage analyses of the socio-economic characteristics of the surveyed respondents.

**Table 4.1: Sex**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid Male	50	56.2	56.2	56.2
Female	39	43.8	43.8	100
Total	89	100	100	

**Source: Primary Data (2018)**

The table above shows that, 50 respondents were male while 39 where female representing 56.2% and 43.8% respectively.

**Table 4.2: Marital Status**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid Single	24	27	27	27
Married	65	73	73	100
Total	89	100	100	

**Source: Primary Data (2018)**

From Table 4.2 above show that, 24 respondents are single while 65 are married which is representing 27% and 73% respectively.

**Table 4.3: Work Experience**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid 15 years below	20	22.5	22.5	22.5
15 years above	69	77.5	77.5	100
Total	89	100	100	

**Source: Primary Data (2018)**

From the table above, 20 respondents have 15 years below working experience while 69 has 15 years and above working experience which represents 22.5% and 77.5 % respectively.

**Table 4.4: Qualification**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid WAEC	21	23.6	23.6	23.6
NCE/ND	27	30.3	30.3	53.9
HND/BSc/MA	41	46.1	46.1	100
Total	89	100	100	

**Source: Primary Data (2018)**

From the table above, 21 respondents have attained WAEC which represents 23.6%, 27 Respondents has attained NCE/ND representing a total of 30.3% and 41 respondents has attained HND/BSc/MA which is representing 46.1 % of the total respondents.

**Table 4.5: Ranks Attained**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid To Management	39	43.9	43.9	43.9
Ordinary Staff	50	56.1	56.1	100
Total	89	100	100	

**Source: Primary Data (2018)**

From the table above, 39 respondents occupy the rank of the top management which represents a total of 43.9% while 50 respondents occupy the rank of the ordinary staff which is representing a total of 56.1%.

**Section B**

**Part A**

**Table 4.6 Do The Techniques! Mechanism Adopted for Your Financing and Accounting System for Tax Purposes Effective?**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid Yes	58	65.2	65.2	65.2
No	31	34.8	34.8	100
Total	89	100	100	

**Source: Primary Data (2018)**

The shows above, 58(65.20/0) of the respondent was in support that the techniques/mechanism adopted in financing and accounting system for tax purposes is effective, while 31(34.8%) was of the view that it is not effective.

**Table 4.7 Enlightenment of tax payers on the important of tax is very relevant to tax administration.**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid Yes	70	78.7	78.7	78.7
No	19	21.3	21.3	100
Total	89	100	100	

**Source: Primary Data (2018)**

The result shows that 70 (78.7%) of the respondent are fully in support no doubt that enlightenment of tax payers on the important of tax is very relevant to tax administration while 19 (21.3%) of the respondent are not in support that enlightenment of tax payers is of important tax administration.

**Table 4.8 Tax Evasion and avoidance as a result of poor administration in the state?**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid Yes	56	62.9	62.9	62.9
No	33	37.1	37.1	100
Total	89	100	100	

**Source: Primary Data (2018)**

The result shows that 56 (62.9%) of the respondent was of the opinion that tax evasion and avoidance was as a result of poor administration of tax in the state, 33(37.1 %) was against it that is never an excuse.

**Part B**

**The tax administration System in Bayelsa State is efficient and effective**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid Strongly	9	10.1	10.1	10.1
Disagreed	12	13.5	13.5	23.6
Undecided	5	5.6	5.6	29.2
Agreed	24	27.0	45.7	56.2
Strongly Agreed	39	43.8	26.1	100.0
Total	89	100.0	100.0	

**Source: Primary Data (2018)**

The above reveals that 43.8% (39) of the respondents strongly agreed that the tax Administration system in Bayelsa State is efficient and effective. 27.0% (24) agreed, 5.6% (5) were undecided, 13.5% (12) of the respondents disagreed while 10.1 % (9) of the respondents strongly disagreed.

**The administration of tax system in Bayelsa State Internal Revenue has adversely affected the revenue generated**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid Strongly	9	10.1	10.1	10.1
Disagreed	8	9.0	9.0	19.1
Undecided	4	4.5	4.5	23.6
Agreed	34	38.2	38.2	61.8
Strongly Agreed	34	38.2	38.2	100.0
Total	89	100.0	100.0	

**Source: Primary Data (2018)**

Table 4.6 above reveals that 38.2% (34) of the respondents strongly agreed that the Administration of tax system in Bayelsa State Internal Revenue has; adversely affected the revenue generated. 38.2% (34) agreed, 4.5% (4) were undecided, 9.0% (8) of the respondents disagreed while 10.1 % (9) of the respondents strongly disagreed.

**The relevant tax authority in the State has not shown proper Conducts in the assessment of tax.**

	FREQUENCY	PERCENT	VALID PERCENT	CUMULATIVE PERCENT
Valid Strongly	1	1.1	1.1	1.1
Disagreed	8	9	8.9	10
Undecided	10	11.2	11.2	21.2
Agreed	30	33.8	33.8	55
Strongly Agreed	40	45	45	100.0
Total	89	100.0	100.0	

**Source: Primary Data (2018)**

The above reveals that 45% (40) of the respondents strongly agreed that the relevant tax authority in the State has not shown proper Conducts in the assessment of tax. 33.7% (30)



agreed, 11.2% (10) were undecided, 9% (8) of the respondents disagreed while 1.1 % (1) of the respondents strongly disagreed.

#### 4.1 Data Analysis

**Ho:** There is no relationship between Tax Administration and Revenue Generation in Bayelsa State.

##### Model Summary<sup>b</sup>

MODEL	R	R SQUARE	ADJUSTED SQUARE	R	STD. ERROR OF THE ESTIMATE	DURBINWATSON
I	0.892 <sup>a</sup>	0.796	0.905		1.31656	1.738

- a. Predictors: (Constant), Public Sector  
b. Dependent Variable: Fraud

##### ANOVA<sup>b</sup>

MODEL	SUM OF SQUARE	DF	MEAN SQUARE	FREQUENCY	SIGNIFICANCE
I Regression	67.600	1	67.600	39.000	0.008
Residual	5.200	3	1.733		
Total	72.800	4			

- a. Predictors: (Constant), Public Sector

##### COEFFICIENT<sup>a</sup>

MODEL	UNSTANDARDIZED COEFFICIENTS		STANDARDIZED COEFFICIENTS	T	SIG.	95% CONFIDENCE INTERVAL FOR B	
	BSTD. ERROR		BETA			LOWER BOUND	UPPER BOUND
1 (Constant)	1.4001381			1.014	.385	-2.9945794	
Public Sector	2.600	.416	.892	5.245	.008	1.275	3.925

- a. Dependent Variable: Fraud

The result of the Analysis (Model Summary, ANOVA and Coefficient) depict above, shows that there is a relationship between Tax Administration and Revenue Generation in Bayelsa State. From the model summary table, it could be observed that the value of R= 0.892 tells us that there is a high positive relationship between Tax Administration and Revenue Generation in Bayelsa State.

The Value of R<sup>2</sup> of .796 (known as the coefficient of determination) tells us that 79.6% of Revenue Generation in Bayelsa State, could be explained by effective Tax Administration while the remaining 20.4 could be not be accounted for. The Adjusted R<sup>2</sup> of 0.905 is close to the R<sup>2</sup> value of 0.796 meaning that the model is fit for making generalization. Looking at the P-value of frequent occurrence of fraud on low financial performance P-value is 0.008>0.05, this therefore, reveals that there is significant relationship between Tax Administration and Revenue Generation in Bayelsa State.

## 4.2 Findings and Results

The study investigated the revenue generation of Bayelsa State through analysis of the tax administration system in the state. Based on the analysis carried out in the course of this study, the following findings were arrived at;

i) Tax administration i.e. the assessment, collection and remittance have a significant relationship with the revenue generated by local government in the state. The implication of this is the fact that when the system of tax administration is not efficient, the revenue generated in the state is affected;

ii) Most tax payers avoid and evade tax as a result of the corrupt practices of tax officials which in turn affect revenue generated by the state;

iii) The relationship that exist between the tax administration and tax regulation is that of a direct relationship in that when government passes regulation and policies on tax, the administration of tax will also be equally affected which could either be in the positive or negative depending on the direction of policies and regulations made and tax officials attitude to this laws and policies;

iv) Tax administration in Bayelsa State, from the analysis, is found to follow due process.

v) The system of tax administration in Bayelsa involve a whole lot of paper work and for a better tax administration, private organization should be allowed to take over the administration of tax; and

vi) The study shows that the Bayelsa State government tax system is not efficient in its totality but during recent years the Bayelsa State government has put in place better means of achieving the best tax administration through rigorous campaign on the need for better tax system and curbing the activities of corrupt tax officials by putting in place various devices to curb the excesses of these tax officials

In line with the objectives of the research, which is essentially concerned with tax administration and revenue generation, the researcher has studied the cost of Tax Administration on revenue generation to Bayelsa State government by using the State Board of Internal Revenue as a case study, the study reveals that there is a significant relationship between Tax Administration and Revenue Generation in Bayelsa State.

## 5. Recommendations

i. Conscious effort should be made to enhance the effectiveness of revenue officers of the Bayelsa State Internal Revenue Board. This should be done through conscious effort at training and re-training, provision of greater motivation for the personnel and provision of better working environment for an enhanced productivity;

ii. For a better tax administration, adequate machinery should be put in place and strengthened. The level of the deterrent punishment should also be made stricter and there should be continuous education for the citizens on made stricter and there should be continuous education for the citizens on the importance of tax payment and the problems attached to non-performance of their civil obligations;

**iii.** State Government areas on their own part should make good use of the revenue generated to better the areas in which they operate. When government does her part, the citizens will not default in the payment of tax which at the end will affect the overall tax system;

**iv.** As part of the overall strategy to put in place for a better tax administration in Bayelsa State, some of the activities of the Bayelsa Internal Revenue Board should be handed over to private companies. It is clear that private companies which perform outsourcing function undertake. Core tax administration activities which are necessary and functioning properly than those performed in-house by tax officials of the State Board;

**v.** To further encourage effective tax administration, a simplified income tax assessment form and a tax table should be introduced to assist people in determining their own tax liability. Mini tax offices should be established in all the major markets to effect and simplify the collection of tax by tax collectors.

**vi.** More importantly, Local governments in the state should partner with collecting Banks which will enable an individual tax payer to conveniently assess himself by reference to a table which shows various income brackets, the allowances and tax payable in respect of each; and

**vii.** In addition to liaising with collecting banks, the database for tax administration at the State Government should be computerized to ensure that the system of information storage, processing and retrieval is efficient.

Tax clearance certificate should also be presented where an individual want to transact business with government agencies.

### **Conclusion**

The Cost of tax administration and revenue generation in Bayelsa cannot be overemphasized and as such the current tax system should be checked and all loopholes should be checked and look into to bring about a better tax administration in State. Effective tax administration designed to enhance revenue generation requires both the commitment of government and time. It is not a process to be rushed into and as such, caution is needed particularly in respect of getting the right balance of policies and laws to guide tax administration. The study concludes that the tax administration system in Bayelsa State has tremendously affected the quantum of revenue the state supposes to generate every year.

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