

## Electronic Tax Services and the Ease of Tax Compliance in Nigeria

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### **Abstract**

*In order to increase tax compliance, the FIRS introduced the electronic tax services. Therefore, this study was undertaken in order to ascertain if the electronic tax services have significant impact on the ease of tax compliance. Anchoring on the positivism paradigm, the survey design was picked as the research design. The questionnaire been the instrument adopted for data collection, was distributed to 106 carefully selected from the infinite population. Using the PPMC in analysing the primary data, the study's assessment found "e-registration", "e-stamp duty", "e-tax payment", "e-receipt", "e-filing", and "e-TCC" all have significant impact of the ease of tax compliance with 0.000 value of significance across board. The study further ascertained that all the six e-tax services have positive correlation with the ease of doing business. Finally, the correlation result implies strong correlation between e-registration, e-filing, e-TCC and ease of tax compliance with the value of 0.763, 0.678, and 0.603 respectively while e-stamp duty, e-tax payment and e-receipt and ease of tax compliance implies moderate relationship with the value of 0.580, 0.582 and 0.603 respectively. Recommendations made base on the result are; proactive steps by FIRS to create awareness and increase knowledge on the taxpayers' registration through the e-tax services using various enlightenment and tax education measures; granting of certain incentives for users of the e-tax services; the issue of system downtime should be addressed by putting in place measures that can address the issue; filing of returns using e-filing should be made in such a way that corrections and modifications can be done after filing or submission; e-receipts should be sent to the taxpayer's email and the e-TCC has made it easier for taxpayers hence should be upheld. The conclusion made by the study is that there is the presence of impact hence, e-tax services have significant impact on ease of tax compliance*

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**Key words:** *E-Tax System, E-Tax Services, Ease of Tax Compliance*

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## **Introduction**

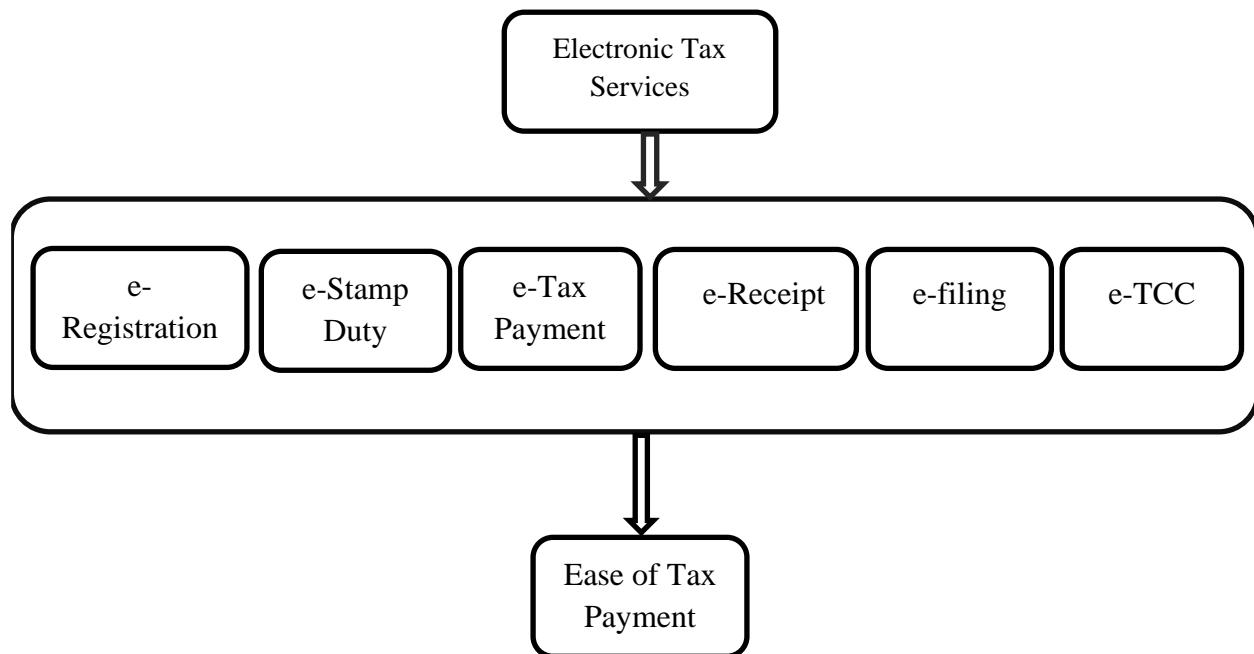
### **1.1 Background to the study**

In 2013, the Federal Inland Revenue Service (FIRS) commenced a project on Integrated Tax Administration System (ITAS) with the goal of improving tax administration and making simpler the tax compliance process via technology in Nigeria. Though, the commencement of process of migrating to the present-day electronic system was from 2015. Nwamgbebu et al (2019) said that subsequent to the e-tax system adoption, online returns and payments are done from the bank account of the taxpayers. It can be boldly elucidated that it was introduced by the Federal Government tax authority, that is, the Federal Inland Revenue Service (normally referred to as FIRS). Collaborating with the Nigeria Inter-Bank Settlement System (NIBSS), the FIRS was able to achieve these feat. In Nwamgbebu et al (2019) view, the application was developed in combination with NIBBS and it is hosted on respective internet-banking platforms of commercial banks. Today, electronic tax system has brought about the TaxPromax, a platform for which taxpayers stay at their homes or offices comfortably and interconnect with the FIRS without going to any of their offices.

The FIRS aim at increased compliance, since the initiation of the e-tax system has introduced and injected several ideas into the Nigerian tax system. The introductions are to ensure taxpayers compliance to the Nigerian tax laws are made simple with the mindset of bringing taxpayers outside the tax web or net into it. The FIRS announced six new electronic services (Deloitte Nigeria, 2017) with the objective of attracting and easing tax payment processes to ensure that without taxpayers visiting any of the FIRS office physically, such taxpayer can still comply with tax laws easily. By the introduction of the e-tax services, the expectation is that taxpayers now have the ability to take actions needed from their homes and offices in complying with the tax laws. This is because, with the taxpayer's ID/username and password, the taxpayer can gain access and take necessary actions at any given time and anyplace and perform his tax obligation by electronic means. Iyatse (2022) elucidated that it is generally believed that the e-service introduced has reduced compliance cost.

Now, looking at the cost involved in using electronic means in Nigeria, the question is, has the introduction of the various electronic tax services eased compliance? The search for answers is what provoked the need for this study.

## 1.2 Conceptual Framework



### Conceptual Framework of Electronic Tax Services and Ease of Compliance in Nigeria

#### 1.3 Research Objectives and Hypotheses

The research is expected to investigate the impact of tax electronic services on the ease of compliance. Its objectives are;

- i. To investigate whether e-registration increases the ease of tax compliance
- ii. To find out if e-stamp duty increases the ease of tax compliance
- iii. To assess extent to which e-tax payment increases ease of tax compliance
- iv. To establish e-receipt significance on ease of tax compliance
- v. To ascertain whether e-filing increases ease of tax compliance
- vi. To investigate if e-TCC increases ease of tax compliance

#### 1.4 Research Hypotheses

The above study purposes led to the formulation of six hypotheses.

Ho<sub>1</sub>: e-registration does not significantly increase the ease of tax compliance in Nigeria

Ho<sub>2</sub>: e-stamp duty does not significantly increase the ease of tax compliance in Nigeria

Ho<sub>3</sub>: e-tax payment does not significantly increase the ease of tax compliance in Nigeria

Ho<sub>4</sub>: e-receipt does not significantly increase the ease of tax compliance in Nigeria

Ho<sub>5</sub>: e-filing does not significantly increase the ease of tax compliance in Nigeria

Ho<sub>6</sub>: e-TCC does not significantly increase the ease of tax compliance in Nigeria

## **2. Literature Review**

### **2.1. Conceptual Framework**

#### **2.1.1 Electronic Tax Services**

Technological innovations, Hilton (2008) have been an indispensable matter in taxes and also in revenue collection. The innovations have played much weighty role in terms of tax administration, which resulted to the electronic tax system. The e-tax services application remains revolutionary as it allows taxpayers deal with the FIRS using electronic means with no physically appearance at any of the tax office.

Deloitte Nigeria (2017) and Awai and Oboh (2020) assert that the FIRS introduced six electronic tax services (e-tax services) that are new and listed the following as available “e-tax services: e-Registration, e-Stamp duty, e-Tax payment, e-Receipt, e-filing, and e-TCC”. To Pemu (2017), the e-tax payment system commenced actions in Nigeria in the year 2017 with diverse electronic part such as “filing, registration, tax clearance certificate, stamp duty, receipt, and tax payment”. The e-tax services cover a wide range of taxpayer needs which is believed to have eased compliance.

Implementation of e-tax services has its numerous benefits. With effective management, compliance ought to increase while tax administration cost should significantly reduce and the result is additional revenue for the government (PWC, 2015).

Other benefits of the electronic tax system are;

- i. From the office, a taxpayer can comfortably file tax returns.
- ii. Reduced the time and cost of paying taxes
- iii. Filing can be done anywhere, within and outside the country, and anytime since the services are available for 24 hours.
- iv. Time and resources taxpayers use in going to the tax offices are now use for other business endeavours.
- v. Timely reviews by tax officers are done on tax returns.
- vi. It reduces physical interface between taxpayers and tax officers hence a decrease in corrupt practices, such as bribery.

## **2.1.2 Dimensions of Electronic Tax Services**

### **E-Registration**

This service is used by new taxpayers to register with FIRS for several taxes. PWC (2015) wrote that taxpayers are mandated to register with FIRS and this is done by filling the application form obtainable from their website or tax office. After which, the FIRS issues the applicant a username and password to access the system. Individuals and companies will make available the documents required for the registration.

### **E-Stamp Duty**

This service is used for stamp duties on qualifying documents. Federal Inland Revenue Service (FIRS) (2023) defined stamp duties as taxes paid on either “written/electronic instruments” or “documents relating to an act performed” or “required to be performed” in Nigeria. The consequence of stamp duty payment is that the document is made to become a document that is legal, hence binding on parties to the transaction. Such document is admissible and also enforceable in a court litigation event and thereafter. Using the e-stamping via TaxPromax portal, stamp duties payment can be made. Taxpayers are expected to have gotten Tax Identification Number (TIN) and the TIN is used in registering on the TaxPromax platform before payments can be made. This process ensures that stamp duties are paid online. FIRS (2023) has made it clear that payments on pre-incorporation and post-incorporation, should be made via [www.cac.gov.ng](http://www.cac.gov.ng) by following the “end-to-end” process for completion of payment of pre and post incorporation.

### **E-Tax Payment**

The e-tax payment is used in paying all forms of taxes and levies accruing to Federal Government using any of the listed platforms: Remita, Interswitch, NIBSS, and e-Tranzact online payment. It enables online direct taxes payment by taxpayers. This platform has made tax payment easier for taxpayers; reduced the time and cost associated with tax payment; national taxpayers’ database can easily be done; reducing loopholes and leakages in the tax system; accounting for total tax revenue collected; and et cetera.

### **E-Receipt**

They are electronic receipts or digital receipts generated from electronic transactions and represents proof or evidence of payment and signifying an occurrence of transaction. Through the e-tax payment, e-receipts generated and received from the e-tax payment can be verified through the same medium. Because of its genuineness and effectiveness, numerous countries have commenced the acceptance of e-receipts and paying little attention or discarded the normal physical receipts, as evidence of tax payments.

### **E-Filing**

The e-filing aids taxpayers in the direction of filing tax returns via the FIRS' Integrated Tax Administration System (ITAS). E-filing is the method of tax returns submission using electronics means provided or approved by the relevant tax authority. In Nigeria, this has made e-filing very

convenient as various tax returns can be submitted through the PaxPromax. The taxpayer must first of all register in the TaxPromax platform before the taxpayer can do the e-filing directly or through the agent.

### **E-TCC (Electronic Tax Clearance Certificate)**

The TaxPromax platform allows taxpayers apply, receive and also verify the genuineness of their e-TCC. When returns are filed and tax paid, the taxpayer can request for tax clearance certificate (TCC) via the TaxPromax electronic services. Michael (2023) wrote that the TCC application can be made online/electronically only by visiting the relevant tax authority's official website. When approval is made, a link for TCC will be sent to the taxpayer's e-mail to download and print the e-TCC. Temporary TCC is also provided when there is a dispute in order to ensure the taxpayer do not suffer any loss resulting from delay. When the dispute is resolved, the full e-TCC is then released to the taxpayer.

Nwamgbebu & Oketa (2019) opined that during the manual system era, the TCC is issued to taxpayers when the tax authority thinks the tax assessed or the taxpayer's income has been paid fully or no tax resulting from such profit.

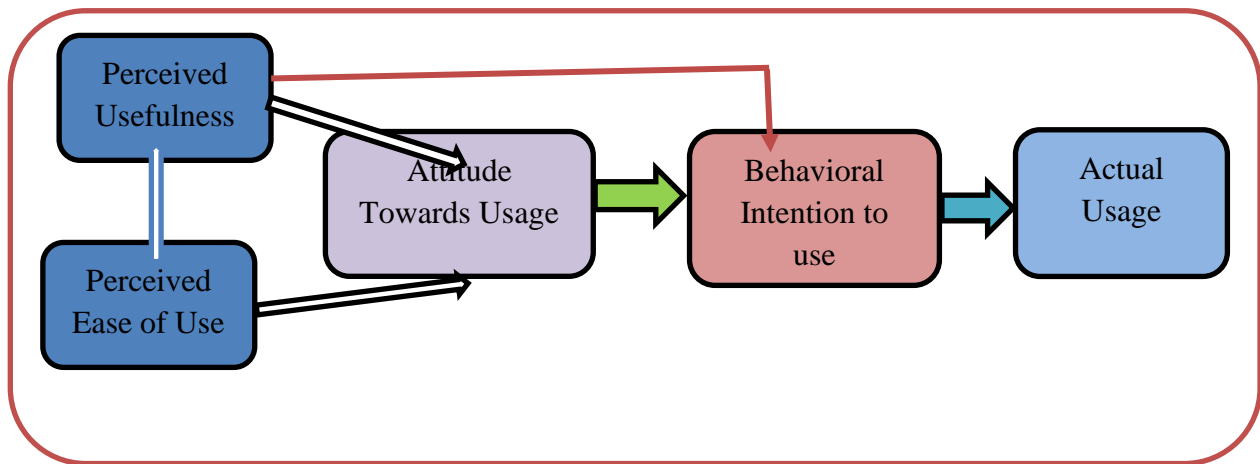
### **2.1.3 Ease of Tax Compliance**

It is an important consideration in determining ease of living and doing business. Technology has made great opportunities in terms of simplifying the tax processes by way of automation, diminished human error as well as rise in efficiency. The purpose of ensuring ease of tax compliance is to generate revenue because taxation is a key revenue source of the government; be it developed or developing. Edori, et al (2017) therefore elucidates that revenue generation fundamentally shaped the Nigeria tax system structure and pattern. Edori et al (2022) see tax as a levy the government enacted mandatorily via its relevant tax authority on income and profits of individuals and businesses respectively for the purpose of generating revenue. Ogaluzor and Edori (2023) defined tax compliance to mean the readiness and willingness of adhering to the laws that regulates the system of tax without the tax authority applying any form of tax compliance measures.

## **2.2 Theoretical Review**

The study anchors its investigation on the Technology Acceptance Model (TAM) theory, Innovation Diffusion Theory and Theory of Innovation Translation.

### Technology Acceptance Model (TAM) Theory



Source: Davies (1989).

This theory is seen as one technology adoption model that is very popular and as a result it has been applied by numerous scholars to various disciplines. The theory claims that the beliefs regarding the usage of a new system by individuals rests on the “perceived usefulness” and the “perceived ease of used” by the individuals. Davies in 1989 introduced the theory. Davies (1989) position is that, perceived usefulness has to do with the degree which individuals believe that the new system introduced will ensure improvement and enhancement of their work “performance while perceived ease of use” has to do with degree which individuals believe that the use of the new system will be simple or easy to use as much efforts used prior to the new system will reduce drastically. This means that improvement in performance as efficiency and effectiveness will take central stage in job or work performance.

The e-tax services are new system introduced by the FIRS and it is believed that it will improve and enhance job performance and it is easy to use by taxpayers and their agents. And it is expected that the efforts made in complying with the tax laws are reduced to the minimum. As a result, this theory becomes very relevant to this study.

### Innovation Diffusion Theory

In Everett Rogers book, “diffusion of innovation”, in 1962, contains the theory. That is to say, the theory by Everett Rogers was propounded in 1962. It provides explanations on “how”, “why”, and at “what rate” ideas that are new and technology spreads. Rogers (2003) suggested four key elements influencing the spread of new idea; innovation itself, channels of communication, social system and time which relied extremely on human capital. Rogers (2003) further explained that diffusion has to do with the procedure in which innovation is related over time via a specific channel between a given “social system” members. According to Ofurum, et al (2018), the greatest feature outstanding in the diffusion theory remains that majority of the “social system” members’ innovation-decision deeply rest on innovation decisions of another system members.



The taxpayer's decision on e-taxation deeply depends on the tax authority's innovative decision on e-tax system. The electronic tax services were a new ideas and innovations which is largely dependent on by taxpayers and tax authorities. This has made this theory very relevant to this study.

### **Theory of Innovation Translation**

Tatnall (1990) developed this theory. The theory proposed an adjustment to the Innovation Diffusion Theory. The theory suggests that innovation should not be used by its adopters the way the innovation was offered but adopters or users and potential adopters or potential users should be able to adjust such innovation in a pattern that fits or suits best to their system. The e-tax service system is the innovation, the FIRS that adopted the innovation in Nigeria is the actor (Oladele, et al, 2020). Based on this theory, the FIRS adoption of the innovation should not adopt it the way it was offered but in such a way that suits or fits their needs in order to achieve their aim or end result.

### **2.3 Empirical Review**

The study will look at studies done on this area and related ones. The purpose is to find a gap for the study.

Awai and Oboh (2020) examination on the issue of ease of tax on e-tax system, if it is convenient for taxpayers; used the library approach of research. Reviewed extant literatures showed tax payment in Nigeria is not free from stress. The reason is that the e-tax system is not fully automated; Internet access is poor; ignorance of the system; the level of computer literacy is low; and also, taxpayers' perception to change to the new system.

Akpubi and Igbekoyi (2019) empirical assessment on how the level of awareness of e-tax, perceived ease of use, and cost of the e-tax filing system affect tax compliance of SMEs in Lagos state, adopted the "survey research design". Sampling 281 employees of 950 fast food restaurants; used the descriptive statistics, the structural equation model and the regression analyses. The effect on tax compliance were: for level of awareness, it was "significant positive relationship"; positive but insignificant for "perceived ease of use", and negative insignificance for cost of e-tax filing.

Adegbie et al (2022) investigation on how e-tax management affects the efficiency of tax collection employed the "survey research design". 2199 returned questionnaires earlier distributed in three states, with a reliability test ranging between 0.70 and 0.90, analysed the data using descriptive and the multiple regression statistics. The result implies that e-tax management system (that is, perceived ease of use, internet payment system, mobile payment system and electronic billing machine) had a significant impact on simplicity for taxpayers in filing tax return

Nwamgbebu et al (2019) adoption of content analysis in assessing Nigeria's traditional tax system problems and establishing the e-taxation as solution result from an extensive review found that e-tax system solves low tax collection problem, absence of tax statistics and keeping record poorly, complex of payment, and cost of tax compliance that is high.



Oladele, et al (2020) empirical investigation on e-tax administration impact on tax compliance as well as the consequential effect on revenue from taxation employed the quantitative research design using secondary data from FIRS. Using both descriptive and pairwise t-test to find out if difference or relationship existing between pre- e-tax and post e-tax revenue; found a strong link between e-tax system and tax compliance. Also, the overall tax revenue average annual variation showed significant difference.

Chijioke, et al (2018) used pre-post-analysis on e-taxation impact on revenue and economic growth of Nigeria. Analysing secondary data from 2013 second quarter to 2016 fourth quarter revealed e-taxation implementation improved revenue in respect of addition to revenue collected by the federal government and the ratio of tax-to-GDP in Nigeria. The finding however revealed a significant decrease of federally collected revenue as well as the ratio of tax-to-GDP following e-tax implementation. The result further revealed a decrease in revenue from taxation (Tax Revenue) after implementation, although the mean difference was statistically insignificant.

Alade (2018) using the ex post facto design, assessed e-taxation on CIT and VAT. Evaluating data from 2012 first quarter to 2018 second quarter using paired sampled t-test, the result indicated positive but insignificant difference between pre and post CIT and VAT revenues.

## **2.4 Study Gap**

Though there are many papers on e-taxation, none of the known papers has considered each of the e-tax services against the ease of tax compliance. This is the gap to be filled in this study.

## **3. Methodology**

### **3.1 Philosophical Foundation**

Philosophy of research, according to Bryman and Bell (2011) are tenets and precepts that are all-embracing and which guide and shape the research procedure and the outcome. According to Jackson (2013), contemplation of philosophical underpinning may be decisive in terms of shaping the design of a study and clearing up the approaches taken with the objective of supporting the credibility of a research results.

The study anchored on the positivist paradigm which according to Mark (2010) is also called the “scientific paradigm”. Mack (2010) and Edori and Edori (2022) postulate that proving or disproving a hypothesis is the objective of research conducted under the positivist (positivism) paradigm. Underpinning the study under positivist philosophical foundation means that emphasis must be on scientific method, statistical analysis, generalizable findings and confirming or disproving stated hypothesis.

### **3.2 Research Design**

This study adopted the survey research design. The study is a quasi-experimental one which study how independent variable affects a dependent variable. In this design, data are analysed in order to establish causes, relationships or associations, and their meanings.

### **3.3. Population of the Study**

In a research study, Nzeneri (2010) submitted that population denotes a group of persons/individuals, things or objects involved in research findings. Meaning that, it comprises the entire observations the study is concerned with. In this case, the population is infinite as it involves all taxpayers and tax consultants using the e-tax services.

### **3.4 Sampling Techniques and the Sample Size**

Sampling is the processing of arriving at the number that will represent the study population. It is the process of selecting or choosing a sample from the study population. The sample represents the population; hence it is the number of respondents selected from the population. The reason is that, in most cases, it is impossible to study the entire population. To get the study sample, the responsive approach was selected and it was used to select one hundred and six (106) individuals using the e-tax services.

### **3.5 Method of Data Collection**

Gathering the data, which is purely a primary data, was done via the questionnaire (four Likert-Scale). The questionnaire ignored the respondents' bio-data and went straight to the questions. The questionnaires were distributed and returned via electronic means, proxy and self-distribution

### **3.6 Method of Data Analysis**

The data for this study was analysed using Pearson Product Moment Correlation (PPMC) on the SPSS platform.

### **3.7 Measurement of Variables**

There are both dependent and independent variables in the study. And they were all measures using the unit of measurement provided by the four Likert-scale questionnaires

Measurement of Variables

Variables	Symbol	Unit of Measurement
<b>Dependent Variable</b>		
Ease of Tax Compliance	EoTC	1- 4 Likert Scale
<b>Independent Variable (Electronic Tax Services)</b>		
e-Registration	e-Reg	1- 4 Likert Scale
e-Stamp Duty	e-SpD	1- 4 Likert Scale
e-Tax Payment	e-TxP	1- 4 Likert Scale
e-Receipts	e-Rec	1- 4 Likert Scale
e-Filing	e-Fil	1- 4 Likert Scale
e-TCC	e-TCC	1- 4 Likert Scale

Source: Authors' Design, 2023

The four Likert has 4 = Strongly Agreed; 3 = Agreed; 2 = Disagreed; and 1 = Strongly Disagreed.

#### 4. Results of Data Analyses and Discussion of Findings

##### Ho<sub>1</sub>: E-Registration (e-Reg) and Ease of Tax Compliance (EoTC)

		Correlation	
		e-Reg	EoTC
e-Reg	Pearson correlation	1.000	.763
	Sig. (2-tailed)		.000
	N	106	106
EoTC	Pearson correlation	.763	1.000
	Sig. (2-tailed)	.000	
	N	106	106

The correlation result posts 0.763 while the value for significance is 0.000. The implication is that e-registration has positive impact with ease of tax compliance. E-registration also increases ease of tax compliance significantly.

The result between e-registration and ease of tax compliance showed that the e-tax service proxy, e-registration has significant impact on ease of tax compliance. This is because the value of the probability is less than the 0.05 benchmark used as the rule for either accepting or rejecting the stated null hypothesis. Also, the correlation value showed a strong positive correlation, therefore, both variables tend toward the same direction.

The study rejected the null hypothesis and accepted the alternative hypothesis. That is, e-registration does impact on ease of tax compliance significantly.

##### Ho<sub>2</sub>: E-Stamp Duty (e-SpD) and Ease of Tax Compliance (EoTC)

		Correlation	
		e-SpD	EoTC
	Pearson correlation	1.000	.580
e-SpD	Sig. (2-tailed)		.000
	N	106	106
	Pearson correlation	.580	1.000
EoTC	Sig. (2-tailed)	.000	
	N	106	106

The result stood at 0.580 correlation and 0.000 significance. This implies that, e-Stamp duty has positive relationship with ease of tax compliance and also increases ease of tax compliance significantly.

The result indicated that e-Stamp duty as a referent of e-tax services does impact on ease of tax compliance significantly because the result showed a significant value below 0.05. Again, the correlation figure indicates that e-Stamp duty impact on ease of tax compliance is moderate and positive. This means a common direction of movement between the variables.

From the result, the study states that there is significant impact, and therefore rejects the hypothesis stated.

### **Ho<sub>3</sub>: E-Tax Payment (e-TxP) and Ease of Tax Compliance (EoTC)**

		Correlation	
		e-TxP	EoTC
	Pearson correlation	1.000	.582
e-TxP	Sig. (2-tailed)		.000
	N	106	106
	Pearson correlation	.582	1.000
EoTC	Sig. (2-tailed)	.000	
	N	106	106

The correlation result posts 0.582 value while the value for significance is 0.000. The implication is that, e-tax payment has positive relationship with ease of tax compliance. It also increases ease of tax compliance significantly, with a moderate impact.

The result clearly shows that significant impact exist since the probability/significant value is below 0.05. Furthermore, the result indicates a positive moderate impact and both variables flow in the same direction. Increase in the efficiency of the e-tax payment services will invariably increase the ease of tax compliance.

Summarily, the alternative hypothesis of significant impact is accepted as the stated hypothesis is rejected.

**H04: E-Filing and Ease of Tax Compliance (EoTC)**

		Correlation	
		e-Filing	EoTC
	Pearson correlation	1.000	.578
e-Filing	Sig. (2-tailed)		.000
	N	106	106
	Pearson correlation	.578	1.000
EoTC	Sig. (2-tailed)	.000	
	N	106	106

The result values stood at 0.578 for correlation and 0.000 for significance. This implies that e-filing has positive impact on ease of tax compliance and also increases ease of tax compliance significantly.

The result between e-filing and ease of tax compliance showed that the e-tax service proxy, e-filing has significant impact on ease of tax compliance. This is because the value of the probability was less than the 0.05 benchmark used as the rule for either accepting or rejecting the stated null hypothesis. Also, the correlation value showed a positive correlation, therefore, both variables tend toward the same direction.

The study rejected the null hypothesis and accepted the alternative hypothesis. That is, e-filing does impact on ease of tax compliance significantly.

**H05: E-Receipt (e-Receipt) and Ease of Tax Compliance (EoTC)**

		Correlation	
		e-Receipt	EoTC
	Pearson correlation	1.000	.678
e-Receipt	Sig. (2-tailed)		.000
	N	106	106
	Pearson correlation	.678	1.000
EoTC	Sig. (2-tailed)	.000	
	N	106	106

The result values stood at 0.678 for correlation and 0.000 for significance. This implies that e-filing has positive relationship with ease of tax compliance and also increases ease of tax compliance significantly.

The result indicated that e-receipt as a referent of e-tax services does impact on ease of compliance significantly because the result showed a significant value below 0.05. Again, the correlation figure indicates that e-receipt impact on ease of tax compliance is strong and positive. This means a common direction of movement between the variables.

From the result, the study states that there is significant impact, and therefore rejects the hypothesis stated.

#### **Ho<sub>6</sub>: E-TCC and Ease of Tax Compliance (EoTC)**

		Correlation	
		e-TCC	EoTC
e-TCC	Pearson correlation	1.000	.603
	Sig. (2-tailed)		.000
	N	106	106
EoTC	Pearson correlation	.603	1.000
	Sig. (2-tailed)	.000	
	N	106	106

The result stood at 0.603 correlation and 0.000 significance. This implies that, e-receipt has positive relationship with ease of tax compliance and also increases ease of tax compliance significantly.

The result clearly shows that significant impact exists since the probability/significant value is below 0.05. Furthermore, the result indicates a positive strong impact and both variables flow in the same direction. Increase in the efficiency of the e-tax payment services will invariably increase the ease of tax compliance.

Summarily, the alternative hypothesis of significant impact is accepted as the stated hypothesis is rejected

The study findings and decisions on the hypotheses are presented below:

Hypothesis	Description	Correlation	Sig. (2-tailed)	Decision
Ho <sub>1</sub>	e-Reg and EoTC	0.763	0.000	Rejected
Ho <sub>2</sub>	e-SpD and EoTC	0.581	0.000	Rejected
Ho <sub>3</sub>	e-TxP and EoTC	0.582	0.000	Rejected
Ho <sub>4</sub>	e-receipt and EoTC	0.578	0.000	Rejected
Ho <sub>5</sub>	e-Fil and EoTC	0.678	0.000	Rejected
Ho <sub>6</sub>	e-TCC and EoTC	0.603	0.000	Rejected

## 5. Conclusion and Recommendations

Investigation of the impact of electronic tax services on ease of tax compliance was the reason for this study. The analysed data on each of the hypotheses showed that the proxies of e-tax services impact significantly on ease of tax compliance. This led to the conclusion that electronic tax services do impact significantly on ease of tax compliance.

The study made recommendations that;

- i. Proactive steps should be taken by the FIRS in creating awareness and increase knowledge on the taxpayers' registration through the e-tax services using various enlightenment and tax education measures.
- ii. Granting of certain incentives for users of the e-tax services. This will encourage users and even make them publicise the services to others, especially when it comes to the issue of stamp duty.
- iii. The issue of system downtime should be addressed by putting in place measures that can address the issue. This should be done so that taxpayers will be prevented from indifference or discouragement hence making tax payment less attractive.
- iv. Filing of returns using e-filing should be made in such a way that corrections and modifications can be done after filing or submission.
- v. E-receipts should be sent to the taxpayer's email and not wait for the taxpayer to sign in to the e-tax platform before assessing the receipt of payment made.
- vi. Taxpayers that file late but need their tax clearance are attended to quickly through the e-TCC. The e-TCC has made it easier for taxpayers hence should be upheld.

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