



## Tax Dispute in a Digital Economy: The Legal Implication in Nigeria

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**Abstract.** The study examines the tax disputes in a digital economy with a precise focused on the legal implications in Nigeria. The study explored some of the tax jurisdiction law in the digital economy. This digital economy encompasses various revenue streams and business models, such as e-commerce, digital services, online advertising, and software licensing. The study also identify transfer pricing issues arising from tax authorities in questioning the pricing of intra-group transactions involving intangible assets such as intellectual property rights or digital content. The significance of Permanent Establishment (PE) in determining a business's tax liabilities in a foreign jurisdiction were also discussed. The disputes that are commonly arise when taxpayers fail to fulfill their reporting obligations and the legal implications. However, the study highlighted the development of tax laws and regulations, leading to divergent views between taxpayers and tax authorities on the application and interpretation of tax laws in the digital context. Thus, the study employed a phenomenological research method, specifically a systematic review approach to examine the pertinent literature. Based on this study, it was concluded that tax authorities in Nigeria need to possess a deep understanding of the legal ramifications associated with tax disputes in the digital economy. To successfully navigate such disputes and contribute to an acquiescent and transparent digital economy, the study recommends that Nigerian tax collectors should closely collaborate with legal professionals, continuously update their knowledge of tax regulations, use technology solutions, and offer proactive advice to their clients. They should effectively handle tax disputes and play a vital role in ensuring a transparent and amenable digital economy.

**Keyword:** Tax Disputes, Digital Economy, Legal Implication and Accountants

### 1. Introduction

Taxation plays a vital role in maintaining fiscal stability worldwide. Governments levy taxes on tangible goods and services in the traditional sectors to generate revenue for economic growth. However, technological advancements have led to the rise of a digital economy, introducing more sophisticated ways of conducting business. This digital economy has opened up vast employment opportunities, fostered innovation, and provided access to diverse services. Unfortunately, some jurisdictions lack regulatory provisions or legal frameworks to address taxation in the digital realm (Ibrahim et al., 2021). As a result, a significant number of electronic business transactions are often considered tax-exempt (World Bank, 2019). Tax dispute arise when the taxpayer or the Relevant Tax Authority (RTA) initiates them. If a taxpayer disagrees with the tax assessment made by the RTA, they must begin by raising an objection through a Notice of Objection. This objection must be made within 30 days of receiving the tax assessment. The Notice of Objection should be submitted to the relevant Federal or State Inland Revenue Service, depending on whether the tax is federal or state, so they can review the assessment in light of the concerns raised. If the RTA agrees with the objection, the tax assessment will be adjusted accordingly. However, a Notice of Refusal to Amend (NORA) will be issued if the RTA rejects the objection. In such cases, the unsatisfied taxpayer has 30 days from receiving NORA to file an appeal with the Tax Appeal Tribunal (TAT) or initiate a lawsuit in the appropriate Federal or State High Court.

Therefore, any economic activity that involves a business model incorporating digital components such as digital content, automation, communication, distribution, payment, or other electronic transactions falls under the broader concept of the "digital economy" (Mas & Varela, 2021). Digital economy taxation remains an emerging issue in international taxation due to the absence of a universally accepted standard for taxing income derived from digital economic activities. Consequently, each tax jurisdiction develops and applies its model. Significant Economic Presence (SEP) is often used to determine digital economic activity within a host country (Lyla, 2021). Recent trends, especially during the COVID-19 pandemic, have demonstrated the significant impact of online sales of goods and services on global GDP (OECD, 2019).

Governments have not fully capitalized on the digital boom to generate revenue through effective taxation. For instance, according to the United Nations Conference on Trade and Development (OECD, 2021), the share of the digital economy in the global economy increased from 4.5% to 15.5% between 2017 and 2020. Despite being the second-largest economy in Africa, Nigeria has not witnessed a substantial increase in revenue from digital economic activities, despite the value creation. Ntiamoah and Asare (2020) highlighted that individuals who pay taxes on traditional forms of commerce may be discouraged from doing so if digital economic activities are left untaxed. Additionally, research suggests that residents of areas with high sales tax are more inclined to make online purchases compared to those in low-sales-tax areas (Goolsbee, 2019). Furthermore, non-resident companies (NRCs) with a digital presence often pay minimal or no taxes in the jurisdictions where they provide their services (Aslam & Shah, 2020). This has led policymakers to question the adequacy of the current tax system in capturing sufficient revenue from digital transactions. To address the legal implication of this taxation of the digital economy, researchers have proposed policy recommendations aimed at reducing tax avoidance and evasion through the implementation of new tax laws. Thus, the study aims to examine the legal implication of tax disputes in a digital economy with a focus on the role of accountants in Nigeria.

## 2. Literature Review

### 2.1 Concept of Digital Tax Economy in Nigeria

The digital tax economy lacks a concise definition as it encompasses various economic activities (Becker, 2021). It includes platform-supported services like

Uber, online platforms such as the Amazon, Facebook, and Google, trading electronic services such as e-books, video games, and films, as well as the online delivery of software and mobile-enabled technologies and applications. A fundamental feature of digitalization is its ability to enable companies to conduct business in locations where they have no physical presence (Ismail, 2020; Ndulu et al., 2021). Hitherto, international tax laws required multinational enterprises (MNEs) to pay taxes based on the location of production rather than the country where consumers were located. However, an increasing number of countries are advocating for digital taxation through corporate tax to target the users of digital services within their territories (Asen & Bunn, 2021). These changes are driven by the need to mobilize revenue, particularly in response to the challenges posed by the COVID-19 pandemic.

The definition of digital taxes varies among nations, leading to confusion and controversy. Kelbesa (2020) defines digital service taxes (DSTs) as direct taxes applied to non-residents with no physical presence in the taxing country but with customers and users there. Megersa (2020) and Bunn et al. (2020) argue that the nature and scope of digital taxes differ across countries. Countries have adopted different approaches to defining businesses legally obligated to pay corporate taxes based on customer access to digital services within their borders. For instance, India, Kenya, Nigeria, and Indonesia have implemented various tax policies (Kelbesa, 2020). India proposed a tax on digital businesses based on a significant economic presence test, although concise definitions and thresholds remain unclear. Indonesia levy taxes on digital transactions based on domestic market activity through digital means, targeting gross revenues. Kenya's digital tax is imposed on income from digital marketplaces, similar to Indonesia's approach. Nigeria tax online business profits linked significantly to the economic presence within the country.

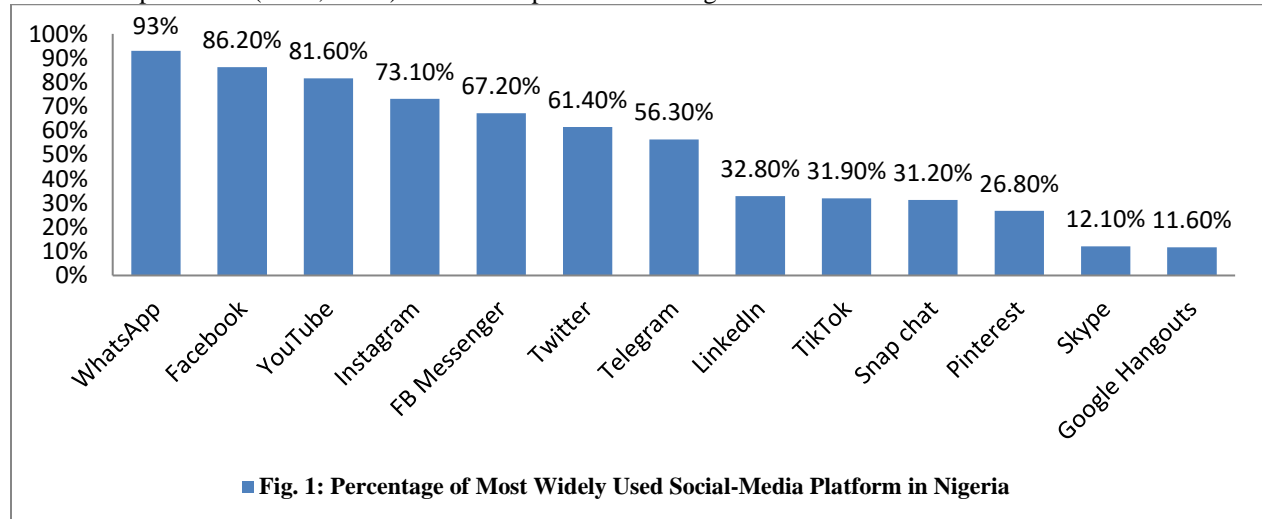
Digital taxes encompass a range of forms, including Value Added Tax (VAT) on digital services, corporate tax on digital transactions, withholding taxes, and income taxes on digital transactions (Kelbesa, 2020; Kofler & Sinnig, 2019; Low, 2020). Some categorize these taxes as direct (income taxes on digital services) or indirect (consumption taxes like VAT). Bunn et al. (2020) state that "digital services taxes are gross revenue taxes with a tax base that includes revenues derived from a specific set of digital goods or services or based on the number of digital users within a country." However, many of these regulations still have unclear and

underdeveloped aspects that require further clarification. Digital tax policies primarily target social media MNEs such as Facebook, Google, and the Amazon, as well as web-based services and e-commerce marketplaces. These policies aim to broaden the tax base by extending existing legislation to cover new players or implementing new tax laws specifically for previously untaxed businesses and platforms. For example, countries like Zimbabwe and South Africa have reformed VAT policies to accommodate the digital trade of products and services, even without a physical presence in those countries (Bunn et al., 2020). Corporate tax policies have also been revised to include digital services in the tax net.

The Nigerian government has recognized the need to ensure that digital businesses operating within its jurisdiction contribute their fair share of taxes. Efforts have been made to develop appropriate tax policies and regulations in addressing the challenges posed by the digital economy. For example, the Federal Inland Revenue Service (FIRS) has issued guidelines on the taxation of digital transactions and services, including the taxation of digital advertising and online platforms (FIRS, 2020). The concept of

the digital economy in Nigeria refers to the economic activities enabled by ICTs and the growth of digital platforms across various sectors. It has played a significant role in promoting entrepreneurship, job creation, and economic diversification. The Nigerian government recognizes the potential of the digital economy and has implemented initiatives to support its development. However, challenges such as digital infrastructure, access to affordable internet, and tax implications need to be addressed to harness the digital economy's benefits in Nigeria fully.

Due to its insufficient legal framework, Nigeria, along with other emerging economies worldwide, is experiencing significant tax revenue losses as a result of its inability to tax digitalized business models. Despite being the most populous nation in Africa, with a population of over 200 million and more than 40 million active users engaged in digitalized business models (as supported by relevant literature), Nigeria still struggles to generate substantial revenues from digital economic activities. This is reinforced by Figure 1 below, which highlights the prominent social media platforms utilized in Nigeria during the third quarter of 2021, along with various digital elements.



Source: Adopted from Statista (2021)

Figure 1 present data on the most utilized social media platforms in Nigeria, which generate billions of US dollars from Nigerian users through streaming, advertising, and other forms of digital content. However, these businesses do not pay taxes to the Nigerian government due to the absence of a well-established legal framework that brings these digital business models under the country's tax jurisdiction. This lack of digital presence by these businesses hinders tax collection. Considering the substantial population of digital users, Nigeria has a significant

opportunity to leverage the potential of the digital economy to drive growth, innovation, and economic development. Failing to harness these opportunities may lead to isolation and stagnation. In view of these challenges, this study aims to examine the tax liability of Non-Resident Companies (NRCs) in Nigeria and determine the tax base derived from digital economic activities, aligning with the new fiscal provisions of the Nigeria Finance Act 2020. Additionally, this study addresses the concept of Significant Economic Presence (SEP) and contributes

to the existing knowledge on the benefit received theory of taxation. The limited availability of studies on taxation in the digital economy justifies the research, particularly regarding Nigeria. The importance of taxation in Nigeria economies is; taxation serves as the mainstay of Nigeria's fiscal system, playing a vital role in the government's revenue generation efforts. It enables the government to finance public expenditures, such as infrastructural development, healthcare, education, and security, essential for socio-economic progress. Tax revenues also reduce the country's reliance on oil revenues, subject to price volatility.

## 2.2 The Legal Implications of Tax Disputes in Nigeria

Tax disputes in Nigeria have several legal implications that impact taxpayers and the Relevant Tax Authority (RTA). These implications arise from the legal framework and processes involved in resolving tax disputes within the country. Firstly, when a taxpayer is dissatisfied with a tax assessment issued by the RTA, they have the right to initiate a tax dispute by objecting to the assessment through a Notice of Objection (Section 69(1) of the Companies Income Tax Act, 2004). This initiates the formal dispute resolution process. The Notice of Objection must be submitted within 30 days of receiving the tax assessment (Section 69(2) of the Companies Income Tax Act, 2004). Failure to adhere to this timeframe may have consequences for the taxpayer's right to challenge the assessment.

Upon receiving the Notice of Objection, the RTA is required to review the tax assessment in light of the raised concerns (Section 69(3) of the Companies Income Tax Act, 2004). If the RTA agrees with the objection, the tax assessment will be adjusted accordingly. However, if the RTA disapproves of the objection, they are required to issue a Notice of Refusal to Amend (NORA) (Section 69(5) of the Companies Income Tax Act, 2004). This NORA signifies the RTA's refusal to amend the tax assessment based on the objection.

The legal implication for the taxpayer at this stage is that they have the right to appeal the NORA by filing an appeal with the Tax Appeal Tribunal (TAT) or bringing a lawsuit before the appropriate Federal or State High Court within 30 days of receiving the NORA (Section 69(6) of the Companies Income Tax Act, 2004). The choice of the forum for appeal depends on the nature of the taxpayer and the tax involved. The TAT has jurisdiction over disputes involving companies, while the High Court has

jurisdiction over disputes involving individuals and other entities.

Engaging in the appeal process carries significant legal implications for both the taxpayer and the RTA. The taxpayer must present their case, providing evidence and legal arguments to support their objection. On the other hand, the RTA is obligated to defend the tax assessment and provide supporting evidence for their position. The outcome of the appeal has legal implications for the taxpayer's tax liability. If the appeal is successful, and the TAT or High Court rules in favor of the taxpayer, the tax assessment will be adjusted in their favor. This may result in a reduction in tax liability or even complete dismissal of the assessment.

However, suppose the appeal is unsuccessful, and the TAT or High Court upholds the tax assessment. In that case, the taxpayer is legally obligated to comply with the ruling and pay the assessed tax amount. Failure to comply may lead to further legal consequences, such as the imposition of penalties and interest on the outstanding tax amount. It is important to note that the legal implications of tax disputes in Nigeria extend beyond the specific case at hand. The outcomes of tax disputes set legal precedents that can impact future disputes and shape the interpretation and application of tax laws in the country.

The legal implications of tax disputes in the digital economy in Nigeria can be summarized as follows:

**Tax Jurisdiction:** One of the key challenges in taxing digital businesses is determining the appropriate jurisdiction for taxation. Digital companies may have a presence in multiple countries without a physical establishment, making it difficult to attribute their tax liabilities. This raises questions about the allocation of taxing rights between jurisdictions and may lead to disputes between tax authorities in different countries.

**Permanent Establishment:** The concept of a permanent establishment, which is used to determine the tax liabilities of multinational companies, becomes more complex in the digital economy. Traditional notions of physical presence may not apply to digital businesses, leading to disputes over whether a digital company has a taxable presence in Nigeria.

**Transfer Pricing:** Transfer pricing refers to the pricing of transactions between related entities within a multinational enterprise. In the digital economy, issues arise when determining the fair allocation of profits among different parts of a multinational enterprise. Disputes can arise between tax authorities

and digital companies over transfer pricing arrangements and the appropriate valuation of intellectual property and digital assets.

**Double Taxation:** Double taxation occurs when the same income is taxed in multiple jurisdictions. The risk of double taxation increases in the digital economy, where transactions can cross borders effortlessly. Resolving disputes related to double taxation requires coordination between tax authorities through bilateral tax treaties and the adoption of international tax standards.

**Legal Framework:** The legal framework in Nigeria needs to adapt to the challenges posed by the digital economy. Updating tax laws and regulations to address digital transactions, digital platforms, and emerging business models is essential. Clarity and specificity in tax legislation are necessary to minimize ambiguities and potential disputes.

### 3. Underpinning Theories

The concept of taxation is rooted in two main theories: the ability to pay theory and the benefit theory. These theories provide the underlying principles for designing and implementing tax systems.

#### 3.1 Ability to Pay Theory

The ability to pay theory was developed by Adam Smith in 1776. The theory suggests that individuals and entities should contribute to taxation based on their ability to bear the burden of the tax. This theory takes into consideration the income and wealth of taxpayers. According to this theory, those with higher incomes or greater wealth should pay a larger share of taxes as they can do so. The theory proposes that taxes imposed by authorities should be determined based on an individual's ability to pay (Muturi & Kiarie, 2015). This theory emphasizes the principle of progressive taxation, where the tax burden is higher for individuals with higher incomes. It asserts that taxpayers with greater financial resources should bear a larger proportion of the tax burden (Julia, 2018). Conversely, if a flat tax rate is applied, it would disproportionately impact individuals with lower incomes. The legal implication of this theory is that the capacity to pay taxes is measured in monetary terms, focusing on objective indicators. This has intentionally avoided delving into the subjective sacrifices individuals may experience, which led to the rejection of applying the principle of economic capacity. However, this simplification has resulted in a loss of credibility in justifying the principle of equality. Hitherto, it has not been evident

how to determine the economic capacity of an individual entity.

#### 3.2 Benefit Theory

The benefit theory was propounded by Knut Wicksell in 1896. The theory argues that individuals and entities should contribute to taxation based on the benefits they receive from public goods and services provided by the government. According to this theory, individuals and entities who derive greater benefits from government-provided services should contribute more to tax revenue. The theory states that the government should impose taxes on its citizens based on the benefits and services provided by the state. Furtherance to the assumption of this theory, the tax framework signifies the reciprocal benefits obtained through the utilization of uninterrupted broadband and other infrastructure facilities necessary for conducting business transactions through digital elements like digital content, digital automation, digital communication, digital distribution, and digital payment, all of which are categorized as digital economy activities. Also, the legal implication is sequel to Section 13(2), (c), (e) of the Finance Act 2020, as amended by Section 4, also incorporates the provision of technical, management, professional, or consultancy services in Nigeria by foreign firms. This indicates that the inclusion of digital economic activities not only generates revenue for the government but also upholds the principle of fairness among other taxpayers in the country.

### 4. Research Methodology

The study employed a systematic review method, encompassing a comprehensive analysis of relevant scholarly articles, proceedings, journals, and reports. These sources comprised academic and professional literature, providing a robust foundation for drawing conclusions regarding the tax disputes, digital economy in Nigeria and its legal implications and underpinning theories of taxation. The systematic review approach was chosen due to its suitability for identifying, evaluating, and synthesizing evidence-based findings from academic and professional literature and incorporating insights from the Finance Act 2020.

### 5. Conclusion

Tax disputes in the digital economy have significant legal implications in Nigeria. As the digital economy continues to grow and evolve, tax authorities face challenges in effectively regulating and taxing digital businesses operating within the country. The unique nature of digital transactions and the borderless

nature of online platforms create complexities in determining tax liabilities and enforcing compliance. The proposal for a digital services tax (DST) aimed at taxing large tech companies has faced challenges in achieving unanimous agreement among member states. It also concluded that there is need to continue working toward consensus and explore alternative measures to ensure that digital companies contribute their fair share of taxes. This has led international efforts to address digital taxation issues through its BEPS 2.0 project. It is crucial for the Nigeria to continue promoting global cooperation and consensus-building among countries to achieve a fair and comprehensive framework for digital taxation.

## 6. Recommendations

Based on these reviews, the following recommendations were made:

- Nigeria should continue to engage in international discussions and collaborate to develop common principles and guidelines for digital taxation. Cooperation will help ensure a level playing field and prevent tax avoidance and double taxation.
- Tax policies should balance promoting innovation, investment, and economic growth in the digital economy while ensuring that companies pay their fair share of taxes. The law should consider the unique characteristics and challenges posed by the digital economy.
- Improved transparency and data sharing among tax authorities can help identify tax liabilities in the digital economy and combat tax avoidance. That is Nigeria should explore mechanisms for exchanging information and cooperating on tax enforcement.
- Tax authorities should provide clear and updated guidance on applying tax rules to digital business models. This will help taxpayers understand their obligations and reduce uncertainty and compliance costs.
- As the digital economy evolves, it is crucial to monitor developments and adapt tax policies accordingly.

## 7. Implication of the Study Findings

This study contributes to the existing body of knowledge regarding tax disputes in a digital economy. It provides clarity on the Significant Economic Presence (SEP) within the Nigerian context. The benefit and ability to pay theory also support the study, which argues that foreign

enterprises with a digital presence should pay taxes in exchange for the benefits they receive from the state, particularly considering their income derived in Nigeria and the facilitation of their business operations through the ease of doing business initiatives. In practical terms, non-resident companies (NRCs) with SEP in Nigeria must register for income taxes, file a tax return, and prepare financial statements for their business operations in Nigeria and internationally. These Nigerian financial statements must undergo auditing by an independent auditor based in Nigeria. The incidence of taxation would ultimately be borne by Nigerians, who are the ultimate users of the products or services provided by these NRCs. This situation contradicts the goal of fostering ease of business in the country. The findings of this research can inform policy decisions and serve as a basis for further empirical studies in tax disputes and digital economy. This research is significant for government regulators, academics, and students interested in understanding and addressing the implications of tax disputes in the digital economy.

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