



An Overview of Legal Regulation and Institutional Framework for the Nigerian Tax Policy and Administration

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Abstract. The Nigerian Tax System is generally looked upon as a source of Government revenue in so far as economic activity is carried on in the society. Recent developments in the global economy have significantly impacted Government revenue and this has directed focus on taxation as a sustainable source of income to the government.

The various tax authorities at all levels of government have difficulties in adhering to the statutory roles and collectible taxes in their various jurisdictions. The taxpayer is therefore at the receiving end as he is at a loss as to which tier of government collects which tax. The resultant effect is non-payment of tax or non-compliance with tax laws. It is in line with this that the National Tax Policy intends to create awareness on the importance of the role, which taxation can play in securing a stable flow of revenue for the Government.

This paper discussed the Nigerian Tax policy and administration with a view to finding solutions to the challenges in the policy issues and administration of tax in Nigeria. The paper recommended that there is a need for public enlightenment and tax information and research services should be embarked upon by various tax authorities and administrators, and tax payers should be made to see the benefits of their taxes. The whole essence is to maximise tax revenue within the jurisdiction of each Government in line with Constitutional and statutory provisions.

Key words: Taxation, Tax Policy, Tax Administration

1. Introduction

Taxation is an important part of every life. Its shape and form are a reflection of the shared values, goals and aspirations of the society, and a means by which its members are bound together. Taxation is not merely a discipline; it is a social phenomenon that can be studied through various disciplines. Commonly, therefore, taxation attracts researchers from the discipline of law, accounting, economics, political science, psychology, telecommunications, electronic commerce and a host of other disciplines.

Tax provides revenue to fund governance, ensures resource redistribution, streamlines consumption of certain goods and services, reduces inflation and generates employment. The study of taxation is a complex one as taxation is multidimensional in nature, particularly when it involves the study of human behaviours. In this sense, human reaction to taxation is a very important consideration in determining the extent of tax compliance.

This paper introduces tax policy and administration in Nigeria. The power to impose tax is essentially an exercise of the state sovereign power. In Nigeria where there are three tiers of governments, it has always been difficult to determine which tier of governments collects which tax. Tax administration, therefore, is vested in the various boards and agencies of the government concerned with taxation. This paper therefore also examines the regulatory authorities of taxation in Nigeria.

2. Historical Antecedents in the Administration of Tax in Nigeria

The tax administration in Nigeria is divided into three to take care of the three tiers of government. The tax authorities of these three tiers of government were created from the federal tax laws and they include:

- Federal Inland Revenue Service
- State Board of Internal Revenue
- Local Government Tax Revenue Committee

The Joint Tax Board (JTB) was also created to harmonize the tax administration of the country. In 2007, Joint Tax Board Guidelines were made for the operation of direct assessment as derived from the Personal Income Tax Act (PITA) to all self-employed persons in the Federation. In the guidelines, all individuals, business entities, communities, families, executors, trustees and self-employed who receive or derive income in form of gain or profit, either from trade, business, profession or vocation within or outside Nigeria shall be liable to direct assessment. Also established is the Joint State Revenue Committee (JSRC) for each state of the Federation.

In Nigeria, the taxation system dates back to 1904 when the Personal Income Tax (PIT) was introduced in Northern Nigeria before the unification of the country by the colonial masters. It was later implemented through the Native Revenue Ordinances to the Western and Eastern Regions in 1917 and 1928 respectively. Among other amendments in the 1930s, it was later incorporated into Direct Taxation Ordinances No. 4 of 1940. Since then, different governments have continued to try to improve in Nigerian taxation system.

The Nigerian tax policy is structured as a tool for revenue collection. This is a legacy from the pre-independence government. The need to tax personal incomes throughout the country prompted the Income Tax Management Act (ITMA) of 1961. In Nigeria, Personal Income Tax (PIT) for salaried employment is based on Pay As You Earn (PAYE) system, and several amendments have been made to the 1961 ITMA. The tax policies are geared towards achieving effective protection for

local industries, greater use of local raw materials, generating increased government revenue, among others. Taxes have also been used to enhance the productivity and competitiveness of business enterprises. Resultantly, attention has been focused on promoting exports of manufactures and reducing the tax burden of individuals and companies.

In 2002, a Study Group (the SG) was inaugurated by the Federal Government to review the entire Tax System in Nigeria. In 2004, a Working Group (the WG) was also inaugurated to review the report and recommendations of the Study Group. It was subsequent to the report of the Working Group in 2004 that the Federal Government presented some tax legislations to the National Assembly (NA) for reforms, amendments and passage into law. Consequently, the Companies Income Tax Act and Value Added Tax Act were respectively amended in 2007 while the Federal Inland Revenue Services (Establishment) Act was passed into law in the same year.

By the Companies Income Tax (Amendment) Act 2007, the Federal Board of Inland Revenue (FBIR) established under the principal Act was dissolved. Similarly, the Federal Inland Revenue Service (Establishment) Act 2007 provides for the establishment of the Federal Inland Revenue Service (FIRS) charged with the powers of assessment, collection of and accounting for revenue accruable to the government of the Federation and for related matters.

The current tax policy in Nigeria is comprehensive enough when compared with earlier attempts at designing a policy. This notwithstanding, there are still some challenges such as administrative challenges, compliance challenges, lack of equality, challenges of multiplicity of taxes and poor taxation drives from the tiers of government, among others.

3. Tax Administration and Policy Issues

The Nigeria Tax Policy generally provides a set of rules, *modus operandi* and guidance for which all stakeholders in the tax system will subscribe. To ensure an effective tax policy document, certain administration and policy issues were recommended by a sub-committee set up by the Federal Government, being the outcome of the various meetings and consultations resulting from the review of the Working Group set up by the government in 2004. The issues being recommended include:

- A sufficient proportion of revenue collected by the Federal or State Revenue Authority, as adjudged by international comparisons with well-founded efficient tax systems shall be provided to the Federal or State Tax Authority for its administration.
- The government is committed to achieving high level of technical training and capacity building of all the tax and revenue officials in the country.
- All Tax and Revenue Authorities who are saddled with tax refund obligations shall meet these obligations both diligently and efficiently.

- It is the responsibility of the tax authority to constantly educate tax payers on the relevant aspects of the tax system.
- All the Tax and Revenue Authorities in Nigeria shall embrace self-assessment and put in place structure that will guarantee the realisation of true self-assessment.
- Every company and taxable persons shall be registered for tax purposes. The Federal Revenue Authority is required to issue a Tax Identification Number (TIN) upon the registration by taxpayers for taxes.
- The Nigerian Taxation System (NTS) shall be subject to a general review every year and subject to a comprehensive review every three years.
- The Ministry of Finance is the sole body saddled with the responsibility of proposing amendments to all tax and revenue laws and legislations for consideration by the legislators.
- The current policy of shifting away from direct taxation to indirect taxation is to pursue the goal of encouraging economic growth by decreasing direct taxes, while still meeting the revenue requirements.

After much fine-tuning and input by stakeholders, the National Tax Policy was approved by the Federal Executive Council (FEC). Accordingly, the approved national tax policy seeks to provide a set of guidelines, rules and *modus operandi* that would regulate Nigeria's tax system and provide a basis for tax legislation and tax administration in the country. Since the approval by the Federal Executive Council, however, not much has been heard about the policy. It is hoped that the new tax document would drive the country's fiscal policy in the immediate and medium term. It is expected that the National Assembly shall be a guidance of the National Tax Policy. Furthermore, having approved the policy, it is hoped that the policy shall be implemented administratively, pending the enactment by the National Assembly.

It is believed that the current tax policy has chartered the road map to Nigeria's drive to a global competitive tax system, but the task of pushing the drive to a destination that would accelerate the country's economic development is a collective one. It is therefore important that all stakeholders, particularly corporate payers must lend their hands, when required, to every tax reform initiative in the national interest.

4. Regulatory Authorities in the Administration of Taxation

The Nigerian tax system is being administered by a number of regulatory bodies for effective and efficient tax policy and administration. There is much complexity in the administration of tax generally in view of the federal nature of Nigerian governance. The need to have dedicated and dynamic bodies in the administration of tax can therefore not be overemphasized.

The tax regulators in Nigeria include the Federal Inland Revenue Service, State Board of Inland Revenue, Local Government Tax Authorities Joint Tax Board, professional bodies and private consultants.

5. Federal Inland Revenue Services (FIRS)

The Nigerian Federal Inland Revenue Service (FIRS) was created in 1943. It was carved from the erstwhile Inland Revenue Department that covered what was then the Anglophone West African (including Ghana, Gambia and Sierra-Leone during the colonial era). The then Federal Inland Revenue Service was constitutionally empowered to collect taxes. In 1958, the Board of Inland Revenue was established under the Income Tax Ordinance of 1958. The name was later change in 1961 when the Federal Board of Inland Revenue (FBIR) was established under section 4 of the Companies and Income Tax Act (CITA) No 22 of 1961. FBIR operated then as a department in the Federal Ministry of Finance. A further transformation took place in 1993 when the Finance (Miscellaneous Taxation Provisions) Act No 3 of 1993 established the Federal Inland Revenue Service (FIRS) as the operational arm of FBIR. The Act also created the office of the executive chairman of the Board. In 2007, the Federal Inland Revenue Service (Establishment) Act 2007, which granted autonomy to the service, was enacted.

Upon dissolution of the Federal Board of Inland Revenue (FBIR) by the effect of the Companies Income Tax (Amendment) Act 2007, the Federal Inland Revenue Service (FIRS) was established as a body corporate with perpetual succession and a common seal, capable of suing and being sued in its corporate name. It has power to acquire, hold or dispose of any property, movable or immovable, for the purpose of carrying out its functions. The object of FIRS is to control and administer the different specified taxes and laws and to account for all taxes collected.

Also established for FIRS is a Board known as the Federal Inland Revenue Service Board which has overall supervision of the FIRS.

6. Functions of the Federal Inland Revenue Service

The Federal Inland Revenue Service has various functions under the Federal Inland Revenue Service (Establishment) Act and these include to:

- assess persons including companies and enterprises chargeable with tax;
- assess, collect, account and enforce payment of taxes as may be due to the Government or any of its agencies;
- collect, recover and pay to the designated account any tax under any provision of the Federal Inland Revenue Service (Establishment) Act or any other enactment or law;
- in collaboration with the relevant ministries and agencies, review the tax regimes and promote the application of tax revenues to stimulate economic activities and development;

- in collaboration with the relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of the Federal Inland Revenue Service (Establishment) Act;
- make, from time to-time, a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters;
- adopt measures to identify, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion;
- adopt measures which include compliance and regulatory actions, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance;
- collaborate and facilitate rapid exchange of information with relevant national or international agencies or bodies on tax matters;
- undertake exchange of personnel or other experts with complementary agencies for purposes of comparative experience and capacity building;
- establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the perpetrators and other persons involved;
- provide and maintain access to up to date and adequate data and information on all taxable persons, individuals, corporate bodies or all agencies of government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
- maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets relating to tax administration including matters relating to waivers, fraud or evasion;
- undertake and support research on similar measures with a view to stimulating economic development and determine the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures;
- collate and continue to review all policies of the Federal Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- liaise with the office of the Attorney-General of the Federation, all government security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
- issue tax payer identification number to every taxable person in Nigeria in collaboration with State Boards of Internal Revenue and Local Government Councils;
- carry out and sustain rigorous public awareness and enlightenment campaign on the benefits of tax compliance within and outside Nigeria;

- carry out oversight functions over all taxes and levies accruable to the Government of the Federation and as it may be required, query, subpoena, sanction and reward any activities pertaining to the assessment, collection of and accounting for revenue accruable to the Federation;
- carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions under Federal Inland Revenue Service (Establishment) Act.

The Federal Inland Revenue Service also has the power to administer all enactments or laws on taxation in respect of which the National Assembly may confer power on it.

In the performance of its function of collecting revenue for the government, the FIRS realised a sum of ₦1.248 trillion between January and April 2011. The figure is made up of ₦841.61 billion of oil tax revenue and ₦406.80 billion of non-oil tax revenue collected within the period. This shows that the service has exceeded the ₦1.164 trillion target set for the period, although there is need for sustainability of the FIRS cost of collection with emphases on improved non-oil revenue sources.

7. Legislations Administered by the Federal Inland Revenue Service

Specified legislations are stated to be administered by the Federal Inland Revenue Service in the First Schedule to the Federal Inland Revenue Service (Establishment) Act 2007. These legislations are:

- Companies Income Tax Act;
- Petroleum Profit Tax Act;
- Personal Income Tax Act;
- Capital Gains Tax Act;
- Value Added Tax Act;
- Stamp Duty Act;
- Taxes and Levies (Approved List for Collections) Act;
- All Regulations, Proclamation, Government Notices or Rules issued in term of the above Legislations;
- Any other law for the assessment, collection and accounting of revenue accruable to the government of the federation as may be made by the National Assembly from time to time or regulation incidental to those laws, conferring any power, duty and obligation on the Federal Inland Revenue Service.
- Enactment of laws imposing taxes and levies within the Federal Capital Territory (FCT);
- Enactments or laws imposing collection of taxes, fees and levies collected by other government agencies and companies including signature bonus, pipeline fees, penalty for gas flares, deport levies and licenses, fees for Oil Exploration License (OEL), Oil Mining License (OML), Oil Production License (OPL), royalties, rent (productive and non-productive, fees for the license to operate drilling rigs, fees for oil pipeline license, haulage fees

and all such fees prevalent in the oil industry but not limited to the above listed.

8. Approved List of Taxes for Collection by the Federal Government

The traditional taxes authorized for collection by the Federal Government of Nigeria include Companies Income Tax, Petroleum Profit Tax, Value Added Tax, Education Tax, Capital Gains Tax for employees and residents of the Federal Capital Territory (FCT) Abuja, with non-residents and corporate bodies included; and withholding tax on the income of companies, residents of FCT and non-resident individuals. Personal income tax in respect of the remuneration of members of the armed forces, the police, residents of FCT, staff of the ministry of foreign affairs and non-resident individuals are authorized to be collected by the Federal Government of Nigeria.

9. State Board of Internal Revenue

The State Board of Internal Revenue was established for each State of the Federation. The operational arm of the Board is the State Internal Revenue Service. The State Board of Internal Revenue comprises the following:

- The executive head of the State Service as chairman, who shall be a person experienced in taxation and be appointed by the Governor from within the State Service;
- The directors and heads of departments within the State Service;
- A director from the State Ministry of Finance;
- The legal adviser to the State Service;
- Three other persons nominated by the Commissioner for Finance in the State on their personal merits; and
- The Secretary of the State Service who shall be an ex-officio member.
- Any five members of the state board of whom one shall be the chairman or a director, shall constitute a quorum.

10. Functions of the State Board of Internal Revenue

The state board shall be responsible for:

- ensuring the effectiveness and optimum collection of all taxes and penalties due to the government under the relevant laws;
- doing all such things as may be deemed necessary and expedient for the assessment and collection of the tax and shall account for all amounts so collected in manner to be prescribed by the Commissioner;
- making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax legislations, tax treaties and exemption, as maybe required from time to time;

- generally, controlling the management of the State Service on matters of policy subject to the provisions of the law setting up the State Service; and
- appointing, promoting, transferring and imposing discipline on employees of the State Service.

Subject to the provisions of the relevant laws, the State Board may by notice in the gazette or in writing, authorize any person to perform or exercise on behalf of the Board any function, duty or power conferred on it and may receive any notice or other document to be given or delivered to or in consequence of the Personal Income Tax Act and any subsidiary legislation made under it.

11. Approved List of Taxes for Collection by the State Government

Each State Government of the Federation is authorised to charge and collect Personal Income Tax on the income of individuals only, withholding tax for individuals only, capital gains tax for individuals only, stamp duties, fees on instrument executed by individuals only, pool betting and lotteries tax, gaming and casino taxes, road taxes, business premises registration fees for urban and rural areas, development levy for individuals only, right of occupancy fees on land owned by the government in urban areas of a state, market taxes and levies where state finance is involved.

12. Local Government Tax Authority

In each local government area of a state, there is established a state tax committee known as the Local Government Revenue Committee. The committee comprises the Supervisor for Finance as the chairman, three local government councilors as members; and two other persons experienced in revenue matters to be nominated by the chairman of the local government on their personal merits. The revenue committee is responsible for the assessment and collection of all taxes, fines and rates under its jurisdiction and shall account for all amounts so collected in a manner prescribed by the chairman of the local government

13. Approved List of Taxes for Collection by Local Government

Taxes and levies approved for collection by local government areas include shops and kiosk rates, tenement rates, on and off liquor licence fees, street naming registration fees for non-urban area streets, right of occupancy fees on lands in rural areas, market taxes and levies excluding where the State used its finances to construct the market, motor parks levies, domestic animals licence fees, religious places permit fees, signboard and advertisement permit fees, wrong parking charges, vehicle radio licence fees to be imposed by the local government where the vehicle is registered, merriment and road closure levy, domestic and animal licence fees.

14. Joint Tax Board (JBT)

The Joint Tax Board is a creation of the Income Tax Management Act. The establishment of the Board came from the far-sightedness of the Nigerian democratic politician that started the constitutional conference in 1958. At that time, the country was made up of only three regions and the Federal Capital Territory. The complexity of administration of taxation brought about the need to create a body to harmonize taxes and its incidences in Nigeria.

The Board consists of the Chairman of the Federal Board of Inland Revenue, who shall also be the Chairman of the Board and one member from each state, being person experienced in income tax matters. Such a member must be nominated by the Commissioner charged with the responsibility for matters relating to income tax in the State in question.

15. Functions of Joint Tax Board

The functions of the Board include:

- To exercise the power or duties conferred on it by express provisions of the Personal Income Tax Act and any other powers and duties arising under the Act which may be agreed by the government of each territory to be exercised by the board;
- To exercise powers and perform duties conferred on it by any enactment of the Federal Government imposing tax on the income and profits of companies, or which may be agreed by the Minister to be exercised or performed by it under the enactment in place of the Federal Board of Inland Revenue;
- To advise the Federal Government on request in respect of double taxation arrangement concluded or under consideration with any other country and in respect of rates of capital allowances and other taxation matters having effect throughout Nigeria and in respect of any proposed amendment to the Act.
- To use its best endeavours to promote uniformity both in the application of the Personal Income Tax Act and in the incidence of tax on individuals throughout Nigeria; and
- To impose its decision on matters of procedure and interpretation of the Personal Income Tax Act on any state for purposes of conforming with agreed procedure or interpretation.

16. Professional Bodies, Tax Consultants and Practitioners

Professional bodies and other tax consultants also play vital roles in taxation of telecommunications. Nigerian Law provides a statutory role for professional bodies in the tax system. In this regard, the Chartered Institute of Taxation Act empowers

the Chartered Institute of Taxation of Nigeria (CITN) to, among other things, determine standards of knowledge and skill to be attained by tax practitioners, establish and maintain a register of its members and regulate and control tax practice. It is therefore expected that the CITN shall exercise its powers to enhance tax practice in Nigeria and for the overall benefit of the tax system. The CITN shall partner with other relevant bodies and associations to ensure that all stakeholders in the tax systems are carried along in the discharge of its functions. It shall also strive to act as bridge between the tax authorities, taxpayers and tax practitioners at all times. The role of the CITN is, however, without prejudice to the roles of other stakeholders and professional bodies existing within the tax system.

Tax consultants and practitioners are key stakeholders in the tax system, who are expected to use their skill and expertise to simplify the tax compliance process, properly advise taxpayers on compliance requirements and also provide necessary insight and assistance to tax authorities. It is expected that tax practitioners and consultants shall discharge their duties with integrity and patriotism at all times and shall not be party to willful or negligent non-compliance with tax laws. They are also expected to partner with tax authorities and other stakeholders to enhance the effectiveness and efficiency of the tax system and ensure that they open and maintain effective communication lines with tax authorities at all times.

The Chartered Institutes of Taxation of Nigeria Act established the Chartered Institute of Taxation of Nigeria (CITN) which is a body corporate having perpetual succession and a common seal. The CITN is charged with the general duty of:

- Determining what standards of knowledge and skill are to be attained by persons seeking to become registered members of the taxation profession and reviewing those standards, from time to time as circumstances may require.
- Securing in accordance with the provision of the CITN Act the establishment and maintenance of a register of fellow associates, graduates and student members of the Institute and the publication from time to time of lists of those persons;
- Regulating and controlling the practice of the profession in all its ramifications;
- Maintaining, in accordance with the CITN Act, of discipline within the profession; and
- Performing, through the council established under the CITN Act, the functions conferred on it by the Act.

The Institute has been involved in several public enlightenment programmes. It has also made several publications on tax matters and statutes.

Although there are touts and other unauthorized officers who collect taxes, the Institute has canvassed the need for the government to create a Ministry for Taxation, in order to check unauthorized collection of taxes rather than being under the Finance or Economic Planning Ministry.

17. Conclusion

In this paper, policy issues in the administration of tax in Nigeria have been examined. The roles and functions of the various regulatory bodies in the Nigerian tax administration have also been discussed. A number of challenges facing efficient and effective tax policy and administration are also identified. It is submitted that if all these challenges are addressed by all stakeholders, the Nigeria tax system would be environment-friendly. For efficient and effective tax administration, public support for tax programmes must be encouraged. Tax information and research services should also be embarked upon by various tax departments to enlighten the people, and tax payers should be made to see the benefits of their taxes.

It is expected that there would be increased collaboration among the tax administrators in all the tiers of government as a result of the need to grow tax revenues by each level of Government to enhance tax yield among the Federal, State and Local Government authorities.

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