Revenue Generation in Lagelu Local Government Area of Oyo State: A Correlate of Tax Mobilization and Utilization

ODUOLA Saheed Olasunkanmi[a],*; SAWANEH Banna[b]; OGUNBELA Gbeminiyi Kazeem[b]; BABARINDE Lateefat Bukola[c]

[a]Local Government Studies, Obafemi Awolowo University, Nigreria.
[b]Public Administration, Obafemi Awolowo University, Nigreria.
[c]Accounting and Finance, Ajayi Crowther University, Nigreria.
*Corresponding author.

Abstract

This paper examined sources of tax revenue and its utilisation in Lagelu Local Government Area of Oyo State. It further identified various bottlenecks associated with mobilising local taxes with a view to evaluating tax mobilization and utilisation in Lagelu Local Government Area of Oyo State. The study employed primary and secondary sources of data, and a sample size of 170 representing 79% of the target population. The study revealed that tax revenues of Lagelu Local Government Area are often sourced from fees and charges like fines (58.2%); right of occupancy (46.5%); motor park/market/transport (45.3%). Further, the results revealed that tax revenues are mainly utilised on personnel cost (64.7%); education (57.1%); health and medic (45.9%). Various bottlenecks associated with tax mobilisation include absence of basis utilities (88.9%); misappropriation of public fund (82.3%); high rate tax evasion (82.3%). The study concluded that tax mobilisation of the council was not optimally explored as perceived money-spinning sources of tax revenue to the local council such as tenement rate, and shops and kiosks rate were not often mobilised. Thus, it was suggested that to reduce bottlenecks in tax mobilisation, local government officers should be more transparent while adequate training should be provided for the tax collectors in order to raise tax mobilisation and utilisation.

Key words: Revenue Generationl; Tax Mobilization; Tax Utilization; Local Government

INTRODUCTION

Local governments are established to encourage grassroots participation in decision making at the community levels. They form the third tier of government under the Nigerian federalism and based on the Local Government Reform Act of 1976. The expectation is that as a third tier of government, local councils act as catalysts for sustainable development at the grassroots level. No doubt, revenue generation in Nigeria local governments is principally derived from tax. Tax is a compulsory levy imposed by the government on individuals and companies for the various legitimate function of the state (Olaoye, 2008). Tax is a necessary ingredient for civilization. Historically, taxes are paid in cash or in kind to traditional local authorities, and later to a form of organized government (Ojo, 2003). No system or regulation can be effective be foreign or local unless it enjoys some measures of financial independence.

Historically, the development of direct taxation in local government administration in Nigeria can be traced to the British pre-colonial era where taxes were levied on communities (Rabiu, 2004). Recently, the revenue accruing to local government is derived from two broad sources, viz the external sources and the internal source. An effective Local Government system rests on the availability of human and material resources which the federal government could harness for local governments development. In 1976, the Military Government issued guidelines on local governments reforms. These reforms gave recognition to local governments as the third tier of government where governance at the local levels is established. The 1976 local government reforms stipulates

that internal revenue sources of local governments include:

(i) Rates, which include property rates, education rates and street lighting;

(ii) Taxes such as community, flat rates and poll tax;

(iii) Fines and fees, which include court fines and fees, motor park fees, forest fees, public advertisement fees, market fees, regulated premises fees, registration of births and deaths and licensing fees; and

(iv) Miscellaneous sources such as rents on council estates, royalties, interest on investment and proceeds from commercial activities

Despite this constitutionally assigned jurisdiction, states and local government disagree over sources of internal revenue. In 1988, another local government reform was established. This gave a substantial and unprecedented reform of autonomy to local governments in the country. With this, greater responsibilities devolved on local government hence why most local councils are find it difficult coping with their responsibilities. However, the principal aim of creating local governments include to

(i) serve as the third tier of government through which appropriate services and developmental program are initiated in response to the wishes of the local community through their representatives.

(ii) serve as an intermediary between the government at the centre and local communities.

(iii) mobilize and utilize both human and material resources by engaging the people at the local level in government activities.

(iv) facilitate the exercise of democratic self-government within the grassroots and to exchange initiative and leadership potential.

Unfortunately, local governments in Nigeria do not perform their responsibilities due to financial constraints arising from inadequate revenue generation. This financial situation is further aggravated by the prevailing inflationary rates within the country. Development is highly associated with financial resources, consequently much revenue is needed to plan, execute and maintain available infrastructures and facilities at the local levels. The required revenue generated for such developmental projects like construction of roads, public schools, health care centres and construction of bridges among others are sourced from taxes, royalties, haulages, fines and grants from states, national and international governments. Thus, local government cannot embark on successfully execute or carryout the maintenance of these projects and other responsibilities without adequate revenue generation.

1. RESEARCH PROBLEM

A recurrent problem of the three-tier system of governance in Nigeria is dwindling revenue generation as characterized by annual budget deficits and insufficient

funds for meaningful growth and sustainable development. Local governments being the nearest to the people in Nigeria are strategically located to carry out specific duties or roles in national development. According to Adedokun (2004), they are responsible for the governance of about 70 percent of the population of Nigeria, they are in a vantage position to articulate the needs of majority of Nigerians and formulate strategies for their realization.

Most local councils are financially weak and rely on financial transfers and assistance from the state government (Brosio, 2000). Moreover, the revenue collection system and administrations are often inefficient hence a large sum is left-out while those collected are often inadequately managed (Fjeldstad & Semboja, 2000). For example, most revenue from property rates is not utilized. If local councils generate more revenue internally, a portion can be deployed to developmental projects in the communities instead of relying on either federal or state allocation. This paper, therefore, investigated the extent of revenue mobilization and utilization at the local government level in Nigeria using Lagelu Local Government as case study.

2. OBJECTIVES OF THE STUDY

The specific objectives of this study are to;

(a) examine the level of tax mobilisation in Lagelu Local Government Area;

(b) investigate the extent to which tax revenue is utilized in the Local Government;

(c) investigate the various bottlenecks associated with the tax regime in Lagelu Local Government Area.

3. REVIEW OF LITERATURE ON TAX MOBILIZATION AND UTILIZATION

Okafor (2012) on Revenue Generation in Nigeria through E-Taxation (A Study of Selected States in Nigeria). He investigated the import of electronic taxation in curbing tax evasion or avoidance and how to improve revenue generation. The study adopted a survey method. The data for the study were collected from both primary and secondary sources. The data collected were analyzed using simple percentages and presented in tables. The model specification for the test of hypotheses is Analysis of Variance (ANOVA). From the Analysis the study showed that electronic taxation will enhance revenue generation in the states studied. The researcher equally found out that e-government is an indispensable factor in achieving the objective of e-taxation. Computer literacy will enhance electronic tax administration which will significantly curb tax evasion or avoidance and reduce operational compliance cost.

Okoye and Ezejiofor (2014) determined whether e-taxation can resolve the issue of tax evasion and prevent

corrupt practices of tax officials in Nigeria. Data were collected from both primary and secondary sources. Data collected were analyzed using mean and standard deviation and three hypotheses formulated were tested by the use of the Z-test statistical tool. The study revealed that e-taxation can enhance internally generated revenue and reduce the issue of tax evasion in Enugu State. It added that e-taxation can prevent corrupt practices of tax officials; the implication of this is that the extent to which government inaugurate e -tax administration is still low hence some tax administrators and taxpayers are unaware of the online tax assessment/collection model in Nigeria. Based on the findings, the researcher recommends that the government should support the establishment of e-tax administration to ensure high rate of compliance among taxpayers and e-taxation should be implemented to reduce the diversion of government funds to private pockets.

Adedokun (2004) examined local government tax mobilization and utilization in Nigeria: Problems and Prospects using secondary data. The study found that for local government to act as agents of development at the grassroots, their share of total public sector expenditure should be substantially increased through increased allocation from the federation accounts. He recommended that local government should strive towards improving internally generated revenue and instil transparency and accountability in their management structure.

Edogbanya, Adejoh and Sule (2013) analyzed the extent to which revenue generation had affected the development of selected local Governments. The researcher used both primary and secondary methods of data collection. The data obtained through secondary data were analyzed using simple least square regression method. The following were some of the findings: there is a significant relationship between revenue generated and developmental effort of government, poor development of the areas, lack of basic social amenities within communities and lack of revenue to maintain existing infrastructures. The researcher, therefore, recommended that the local government should provide quality basic amenities.

Afuberoh and Okoye (2014) examined the impact of taxation on revenue generation in Nigeria, with reference to federal capital territory and some states in the country. Attempt (through the means of secondary data) at highlighting the concept and nature of taxation, objectives of taxation, features in the Nigerian tax system, taxation as a tool for wealth creation and employment, classification of taxes, Nigeria's major taxes and other issues that relate to taxation were made in the study. In achieving the objective of the study, the researcher adopted primary sources of data to present and analyze the information for the study. The testing of the study's hypotheses was done using regression analysis computed with the aid of SPSS. The research discovered among others that, taxation has a significant contribution to revenue generation and taxation

has a significant contribution to Gross Domestic Product (GDP). The research recommends among others that Well Equipped Data Base (WEBB) on all tax payers should be established by the Federal, State and Local Governments with the aim of identifying possible sources of income. In addition, the Federal, States and Local Governments should modernize and automate all tax system, improve taxpayers' convenience in the assessment and payment process and at the same time entrench effective and modern human resources management practice.

Igbinosa (2016) examined the overall effectiveness of tax administration in relation to assessment, collection and remittance of tax in Delta State, Nigeria. A survey questionnaire of the machinery of tax administration was carried out and 125 questionnaires were administered to analyze the opinion of civil servants directly connected with tax administration in the five local government areas of Delta State (Ughelli North, Ughelli South, Ika, Sapele & Warri). Hypothesis was tested to determine the relationship between tax administration, tax regulation and revenue generation. The statistical tool used for testing the hypotheses was an analysis of variance (ANOVA). Results of the study indicate that the first hypothesis is not supported. It was therefore accepted that effective tax administration enhances revenue generation in Delta State. Besides, the second hypothesis is equally not supported. The inescapable conclusion is that the misapplication of tax laws has a significant relationship with revenue generation. The study, therefore, recommends that the Delta State Government could put in place a tax system that can enhance better administration of tax systems and that tax collections should be left in the hands of private organizations.

Jamala, Asongo, Mahai, and Tarfena (2013) evaluate revenue generation in Numan, Adamawa State, Nigeria. One hundred and twenty questionnaires were administered to randomly selected staff in ministries of Finance, Education, Administration and Livestock departments respectively. Descriptive statistics such as tables, frequency distributions, and percentages were used to analyze the data generated. The respondents indicate that sources of internally generated revenue in the study area ranges from market, animal sales, land, slaughter slaps, property to income taxes respectively. While market sales tax and animal taxes account for about 16.7% respectively. To improve revenue generation in the study area, the respondents (56.7%) indicates that they normally employed the use of law enforcement agents to assist in revenue generation and this had some measures of improvement in the revenue generated from 2005 to 2009. Although there has been an increased in the targeted internally generated revenue from 2005 to 2009, the respondents indicated that most taxpayers do not comply in prompt payment of taxes (40%). Some identified factors responsible for the inefficiency of revenue generation in the study area as indicated by

respondents includes inadequate public enlightenment (33.3%), while others (23.3%) believed that inadequate incentives area contributory factor. Based on the findings of this study, the following recommendations were made: Regular training of revenue officers should be introduced and maintained, regular public enlightenment on the benefits of tax payment should be introduced either through the mass media or workshops or also through the use of posters, and the incentives given to revenue officers should be increased. Again, the best revenue officers of the year should be rewarded.

Abiola and Asiweh (2012) examined Nigeria Tax Administration and its capacity to rseduce tax evasion. The study utilised 121 online survey questionnaires containing 25 relevant questions. Descriptive statistics were used to analyze 93 usable responses. The study found among other things that increase in tax revenue is a function of an effective enforcement strategy which is the sole responsibility of tax administration. Nigeria lack enforcement machineries such as: adequate manpower, computers and effective postal and communication system. The study therefore has clear practical implications for tax practitioners and governments policymakers in developing countries in particular.

4. METHOD AND DATA

The descriptive research design was employed for this study. The study was conducted among the staff of Lagelu Local Government Council in Oyo State, Nigeria. The selection of Lagelu Local Government council was based on the fact that is one of the oldest in Oyo State spanning over 4 (four) decades of existence. The local government was established in 1976, when massive local government reform was implemented in Nigeria. With this, it is expected that the staff (respondents) will have or give a comprehensive account of how revenue is mobilized and utilized at the council level. The target population was 214 comprising the senior and junior staff of the council. The study employed a sample size of 170 representing 79% of the study population; this was with the intention of ensuring adequate representation of the sample. The study employed primary and secondary data. The primary data consisted of responses from the survey conducted through questionnaire. Publications, journals, local government bulletin and internet materials comprised the secondary sources. The questionnaire was employed as research instruments for the study. It consists two sections numbering section A and B. Section A enlisted relevant socio-demographics of participants while section B was further categorized into three parts. The first part contained items on the sources of revenue within the council using 5 dimensions Likert scale of (1-never; 2-rarely; 3-sometimes; 4-often; 5-always), the second tested the extent of utilisation of generated

revenue by the council with 3 dimensions Likert scale of (1-low; 2-moderate; 3-high), and the last part was used to collate challenges confronting the council government in mobilizing revenue at the local level using 4 dimensions Likert scale of (1-strongly agree; 2-agree; 3-disagree; 4-strongly disagree).

5. RESULT OF FINDINGS

Table 1 show the socio-demographic distribution of the respondents. Between 0-19% of the respondents exclusively worked in Supply, Agriculture and Health departments of the council. Finance and Works department constituted the bulk of respondent. It further showed that 40% to 50% of respondents were either junior or senior staff meaning that survey was a near-even between the junior staff (field operators) and the senior staff (managers) in Lagelu Local Government. The result also showed that 20% to 39% of the respondents spent 1-5 years, 11-15 years or more than 16years. Through, the majority of the respondents had spent more than 10years as an employee of the council.

Table 2 presented an analysis of data on sources of tax revenue of Lagelu Local Government Area. This was expected to provide information on revenue drive of the local government. The result indicated that revenue sources like rates on shops and kiosks (31.2%), fees on slaughter slab (45.9%) were rarely explored by the council. Similarly, 41.8%, 52.4%, and 59.4% of the respondents reported that tenement rate, and animal license fees were never accessed as revenue sources by the local government. Response rates of the respondents indicated that among other sources of revenue accruable to the council, only fees on marriages, birth and death (34.7%); right of occupancy (46.5%); motor parks, market and transport (45.3%) and fines (58.2%) imposed by the council were sources of revenue to the council. These results revealed that out of the sources of revenue often collected by the council, revenue from fines constitutes the bulk of internally generated revenue. The key inference is that tax mobilization of the council is not optimally explored as perceived money-spinning sources of tax revenue to the local councils such as tenement rate and shops and kiosks rate were underutilised.

On tax utilisation, seven items (expenditure heads) were subjected to the opinion of the staff. As displayed in table 3, 64.7% of the responses affirmed high degree of application of tax revenue to personnel cost as it was ranked first among others with a weighted mean score of 2.50. Education (57.1%) and Health and Medic (45.9%) moderately ranked second and third with weighted mean scores of 2.09 and 1.75 respectively. According to the responses, 64.7%, 70.6% and 76.5% of the response rates indicated that most respondents ranked utilisation of tax revenue low in agriculture, roads and water respectively.

Rural electrification was also ranked low. This result implies that most tax revenue generated by the council is spent on paying personnel cost, a consumption-driven item while areas like roads, rural electrification, agriculture and water were not accorded adequate spending priorities, a trend that undermines productive activities of taxpayers and might also result to tax apathy among eligible taxpayers within the council area.

Table 4 presented information on bottlenecks faced by the council in mobilizing tax revenue. In particular other issues such as absence of basis utilities (88.9%), misappropriation of public fund (82.3%), high rate tax evasion (82.3%), adoption of volatile tax collection techniques (80%) and weak internal control (78.8%) were identified as bottlenecks confronting tax mobilization drive of the council. Others include insufficient revenue staff (75.35%), inadequate funding of tax collection mechanism (74.7%), collusion between tax collection and taxpayers (74.7%), and collusion among council's staff (74.1%). The overall result indicated that absence of expected basic utilities and misappropriations of the public fund are the main bottlenecks confronting the council's tax regime.

Table 1
Distribution of Respondents by Socio-Demographic Statistics

Socio-Demographics	Percentage (%)				
	0-19	20-39	40-59	60-79	80-100
Department/(Freq.):					
Finance (48)		√			
Works (59)		√			
Supply (26)	√				
Agriculture (18)	√				
Health(19)	√				
Total (170)					
Job Status/(Freq.)					
Junior Staff (95)			√		
Senior Staff (75)			√		
Total (170)					
Years in Service(Freq.)					
1-5 (36)		√			
6-10 (41)		√			
11-15 (59)		√			
16 + (34)		√			
Total (170)					

Source: Field Survey, 2018

Table 2
Tax Mobilization in Lagelu Local Government

Source of Rev.	Responses	Never	Rarely	Sometimes	Often	Always	Total
Rates:							
Shops &Kiosks	Freq. (N)	47	53	39	20	11	170
	Percent (%)	(27.6)	(31.2)	(22.9)	(11.8)	(6.5)	100
Tenement	Freq. (N)	71	48	12	20	19	170
	Percent (%)	(41.8)	(28.2)	(7.1)	(11.8)	(11.2)	100
Fees & Charges:							
Slaughter slab fees	Freq. (N)	47	78	19	17	9	170
	Percent (%)	(27.6)	(45.9)	(11.2)	(10)	(5.3)	100
Marriage, birth and death	Freq.(N)	34	12	29	59	36	170
	Percent (%)	(20)	(7.1)	(17.1)	(34.7)	(21.1)	100
Naming of street	Freq. (N)	5	63	72	12	18	170
	Percent (%)	(2.9)	(37.1)	(42.4)	(7.1)	(10.5)	100
Right of occupancy fees	Freq. (N)	7	13	43	79	28	170
	Percent (%)	(4.1)	(7.6)	(25.3)	(46.5)	(16.5)	100
Animal license fees	Freq. (N)	89	48	11	13	9	170
	Percent (%)	(52.4)	(28.2)	(6.5)	(7.6)	(5.3)	100
Motor park, Market and Transport	Freq. (N)	0	9	42	77	42	170
	Percent (%)	(0)	(5.3)	(24.7)	(45.3)	(24.7)	100
Domestic Animal license fees	Freq. (N)	101	66	3	0	0	170
	Percent (%)	(59.4)	(38.8)	(1.8)	(0)	(0)	100
Fines	Freq. (N)	0	6	43	99	22	170
	Percent (%)	(0)	(3.5)	(25.3)	(58.2)	(12.9)	100

Source: Field Survey, 2018

Table 3
The Utilisation of Tax Revenue in Lagelu Local Government

	Responses	Degree of Utilisation			WM	Rank
		Low	Moderate	High		
Personnel Cost	Freq. (N)	25	35	110	2.50	1st
	Percent (%)	(14.7)	(20.6)	(64.7)		
Roads	Freq. (N)	120	24	16	1.30	6th
	Percent (%)	(70.6)	(14.1)	(9.4)		
Rural Electrification	Freq. (N)	107	40	23	1.51	4th
	Percent (%)	(62.9)	(23.5)	(13.5)		
Education	Freq.(N)	50	97	37	2.09	2nd
	Percent (%)	(29.4)	(57.1)	(21.8)		
Health and Medic	Freq. (N)	67	78	25	1.75	3rd
	Percent (%)	(39.4)	(45.9)	(14.7)		
Agric	Freq. (N)	110	43	17	1.45	5th
	Percent (%)	(64.7)	(25.3)	(10.0)		
Water	Freq. (N)	130	27	13	1.31	7th
	Percent (%)	(76.5)	(15.9)	(7.6)		

Source: Field Survey, 2018. (WM=Weighted Mean)

Table 4
Bottlenecks Associated with Tax Regime in Lagelu Local Government Area

S/N	Statements	Strongly		Agree		Disagree		Strongly	
		Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	Insufficient revenue staff undermines tax generation drive	70	41.2	58	34.1	27	15.9	15	8.8
2	General laxity among council's staff reduces tax base	43	25.3	83	48.8	20	11.8	24	14.1
3	High rate of tax evasion undermines tax mobilization of the council	50	29.4	90	52.9	17	10.0	13	7.6
4	Weak internal control system stifles tax revenue monitoring in the council	51	30.0	83	48.8	16	9.4	20	11.8
5	Adoption of volatile tax collection technique undermines tax mobilization at the council level	94	55.3	42	24.7	18	10.6	16	9.4
6	Hiring of unqualified revenue staff is another challenge identified with tax generation	17	10.0	9	5.3	101	59.4	43	25.3
7	Misappropriation of public fund undermines tax regime in the council	91	53.5	49	28.8	21	12.4	9	5.3
8	Collusion between tax collectors and tax payers weakens tax collection strength of the council	20	11.8	106	62.4	21	12.4	23	13.5
9	Inadequate funding of tax collection mechanisms undermines tax generation of the council	41	24.1	86	50.6	30	17.6	13	7.6
10	Absence of basic utilities creates tax apathy among citizens	54	31.8	97	57.1	12	7.1	7	4.1

Source: Field Survey, 2018

6. DISCUSSION OF FINDINGS

The study reported fees on marriage, birth and death, the right of occupancy, motor parks, market, transport and fines as the main sources of revenue to the council. This result enjoyed literature support from the work of Jamala, Asonga, Mahai and Tarfena (2013). The implication of this finding is that other fertile sources of tax revenue are not accorded the needed attention. The study revealed that the tenement rate which could be the cash cow for local government is almost not mobilized. This is not unconnected with the overlapping nature of state government especially in the area of mobilising local taxes (Brosio, 2000).

On the application (utilization) of tax revenue to ensure grassroots development, this study indicated that some key sectors were not given adequate budgetary priorities. It was further discovered that the development-oriented sector like agriculture and roads did not receive enough allocation compared to others. Also, application of tax revenue to areas like water and electricity rated low among the respondents, and thus raises doubt on the extent to which tax revenue by local government applied to develop the grassroots. This was supported by Onon and Igbinosa (2013) - meaning application of tax revenue significantly undermined tax generation at the council level. The resultant influence of injudicious application of tax revenue could result into lack of public trust among local taxpayers.

The study just like Abisola and Asiweh (2012), Edogbanya, Adejoh and Sule (2013), Afuberoh and Okoye (2014), Okafor (2012) identified the absence of basic utilizes or amenities, tax evasion, volatile tax collection techniques, and weak internal control as the challenges face taxes. Basic amenities that are expected from the tax revenue generated are not provided and the tax collection techniques and machinery employed by the council appear ineffective. It's obvious that tax administers at the council level requires restructuring.

CONCLUSION AND RECOMMENDATIONS

The study concluded that tax mobilization of the council is not optimally explored as perceived money-spinning sources of tax revenue to local council because other components such as tenement rate, and shops and kiosks rate were not often mobilized. The study further established that expenditure priority of the local council threatens taxpayers' commitment to paying taxes. This is not unconnected with the perception of taxpayers that government spending did not reflect the public interest.

Based on the findings, the following recommendations are provided:

The council should hire experts and qualified personnel in order to ensure best compliance in the process of mobilizing tax revenue.

Adoption of e-tax payment solutions to check irregularities arising from shady dealings between taxpayers and tax collectors

The council should ensure adequate and effective installation of internal control systems in tax administration to curb revenue linkages.

Tax law should be reviewed to minimise the incidence of tax evasion by incorporating stiffer penalties for tax offenders.

The local government should engage appropriate anti-graft agencies in prosecuting erring council staff in the misappropriation of public fund.

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