



## IMPACT OF TAX REFORMS ON REVENUE PERFORMANCE OF FEDERAL INLAND REVENUE SERVICE OF NIGERIA

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### Abstract

*Global tax revenue performance has been falling steadily for the past two decades which have forced both developed and developing countries to embark on tax reforms with a view of enhancing revenue performance. However, studies to determine the impact of the tax reforms are scarce. This study examines the impact of tax reforms introduced in 2007 on the revenue performance of the Federal Inland Revenue Service of Nigeria. The main objective of the study is to assess the impact of the reform on tax revenue of FIRS. The ex-post factor research design is employed because secondary data were used. Secondary data spanning twenty-four years was collected and analysed using dependent sample t-test to benchmark the revenue performance before (1995-2006) and after (2007- 2018) the reform. The result shows revenue performance after the reforms was statistically significant and higher than the revenue performance before the tax reform. The study recommends that the reforms should be sustained.*

**Keywords:** Tax Reforms, Tax revenue, Federal Inland Revenue Service, Revenue performance

### 1. Introduction

Governments all over the world continue to seek for resources to develop, maintain and sustain their economies. While taxation and tax administration have consistently occupied center stage in policy development and implementation mantra of virtually every country, feasible solutions to tax administration related problems are yet to be found. According to World Bank Report (2019), global revenue performance has been falling steadily since 2004 in terms of Total Tax Revenue & Contribution Rate (TTRCR), time to comply and the number of payments indicators (World Bank Report, 2019). The report attributed declining revenue performance to a number of factors key among which is poor tax administration. Based on the report many developing countries are below the Millennium Development Goals (MDGs) benchmark of 20% tax revenue to Gross Domestic Product (GDP). Several Asian and Latin American countries and some of sub-Saharan African countries still mobilize less than 17% of their GDP in revenue performance thus making it difficult to finance public projects (Paepe & Dickinson, 2014). The situation, consequently, worsened poverty level in those countries.

As a corollary, greater attention is being paid all over the world (Somorin, 2017 and Ali- Nakyea 2012), to taxation and tax reform. In Nigeria, the strategic flanks that drove the reforms were; the enactment of the Federal Inland Revenue Service (Establishment) Act, 2007, granting of administrative and financial autonomy to FIRS, process re-engineering and automation of human resources, finance and procurement functions, building an enduring organizational structure, staffing and job specialization, taxpayer education services and re-engineering and automation of the tax administration system. These developments mark a significant watershed in the history of tax administration in Nigeria. Prior to the reforms, Nigeria's tax system was characterized by was



unduly complex, skewed, low revenue yielding, poorly administered and laden with overlapping taxes that have more nuisance value than revenue value (Somorin, 2015 and Fowler, 2019).

Despite the recent reforms, however, Nigeria ranks far behind regional leaders in terms of revenue performance and efficiency of the tax administration system (World Bank, 2019). While Tunisia, Morocco and South Africa have tax to GDP ratio of 31%, 28% and 26% respectively, Nigeria trails with a ratio of 6% far below the Africa average of 17%. Unfortunately, relevant and up to date empirical literature on the impact of the reforms on revenue performance is scanty. The main objective of the study is to assess the impact of the reform on tax revenue of FIRS. The study will be significant to policy makers and other stakeholders as well as bridge the literature gap. It is thus postulated that there is no significant difference in revenue performance of FIRS before and after the reforms. The scope of the study covers twenty - four years (1995 to 2018). The period is divided equally to twelve years before and after the reforms to assess the impact on tax revenue collection.

## **2. Literature Review and Theoretical Framework**

### **2.1 Conceptual Review**

One of the greatest quotes attributed to Benjamin Franklin was that there are three things in life about which one can be certain: death, taxes, and tax reform. Hardly is there a government that does not make numerous modifications to its tax system annually or at regular intervals.

For government to carry out its primary functions effectively, it must be able to raise sufficient revenue through taxation and/or international transfers from companies and natural persons (Owusu, 2012). Paler (2013) suggests that tax revenue could have an opposite effect on voters' willingness to hold the government accountable. According to Harelimana (2018), government revenue includes all amounts of money (i.e. taxes and/or fees) received from sources outside the government entity. Government revenue is further classified into two; tax revenue and non-tax revenue. Evidence from the literature shows different views by scholars on the term tax revenue. While some scholars conceptualized it from the legal perspective based on judicial pronouncements by courts, others gave literary definitions. The Oxford Advance Learner's Dictionary defines tax revenue as "money that has to be paid to government so that it can pay for public services". The Black Law Dictionary, however, defines tax revenue as "monetary charge imposed by government on persons, entities or properties levied to yield public revenue". According to Ironkwe and Ndah, (2016), tax revenue is revenue generated by the government within its geographical confinement for the exclusive use by the government in the provision of public goods and services. In a nutshell, tax revenue is a compulsory levy by a sovereign power on the incomes, profits, goods, services or properties of individual and corporate bodies, trust and settlements.

With respect to revenue performance, scholars hold contending views regarding its meaning and how to measure it. Starting from the mid-20th century, numerous scholars have tried to use econometric techniques to measure the potential of taxation and the extent to which tax authorities utilize their potential. This led to the emergence of two key concepts in taxation studies: the tax capacity and tax effort. Tax capacity is defined as the hypothetical ability of a tax authority to raise tax revenue for the purpose of public finance within the existing available tax base; and the tax effort is the extent to which an area or government is able to collect tax from its taxable capacities (Bahl, 1971, 1972; Akin, 1973; Mertens 2003; Le, Moreno-Dodson & Bayraktar, 2012).



Scholars have discussed various determinants of tax revenue performance. However, not all of them found the same determinants of revenue performance. According to Kassim, (2013) revenue performance is the degree of effort with which a national or sub national government pursues revenue collection, given the revenue instruments and tax bases that are available to it. Jiang (2017) on the hand argued that revenue performance is synonymous with tax revenue capacity and tax effort, while tax revenue is the total amount of tax realized in a particular year. In the context of this study, revenue performance denotes the sum total of tax revenue (oil and non oil sources) that is generated by FIRS in any given fiscal year.

Tax reform is a continuous stream of technical modifications to law and procedures that reflect specific country circumstances. It has been argued that developing countries cannot achieve sustainable economic growth and development and substantial reduction in poverty without mobilizing domestic resources through taxation (Monetary Concensus 2002). However, the capacity of developing countries to raise taxes and increase tax revenue is limited by a number of challenges which include: corruption and lack of transparency; weak tax administration institutions and policy inconsistencies; the prevalence of waivers; the existence of informal sectors (shadow economy); and the outflow of funds to tax havens.

## **2.2 Empirical Literature Review**

Academics and practitioners literature on tax reform emphasise that improving the performance of a tax system is highly complex and context specific. There is no simple or direct answer. A joint report by IMF, OECD, UN and World Bank Group (2016), indicated that no easy or quick fixes for establishing a broad fiscal capacity should be expected, but that with political will focused reform can be achieved with a great deal of success. In this regard, political analysis of frictions and resistance to reforms is necessary to address tensions that can undermine overall policy objectives, especially by elites who may suffer substantial tax burden (McCluskey, 2016, Prichard, Salardi & Segal, 2017, Giulia 2017). In the same vein, Monkam and Moore, (2015) emphasized that political will is required to ensure equity, fairness and efficiency in the collection and enforcement to instill trust and ensure compliance. Evidence from the literature (regional and country case studies), suggests a variety of strategies that have helped to minimise resistance to reform in the political economy context (Booth, 2014, Hassan & Prichard, 2013, Fairfield, 2013 and Jibao & Prichard, 2013)

The Doha Declaration (2008) identified four key elements for the improvement of tax administration systems in developing countries thus: modernizing the tax system to increase tax revenue, improving the effectiveness and efficiency of tax collection, broadening the tax base, and effectively combating tax evasion.

The importance of building administrative capacity is strongly emphasised in the literature. Alink and Komer (2016), Giulia (2017) and McCluskey (2017), reported that reforms such building effective data management system that link and inter connect processes to increase speed and efficiency in service delivery and automatic enrolment incentives would be quite effective in increasing tax capacity and the overall performance of the system. Also, introducing incentives for new enrollments into the tax net boosts performance. Reorganisation of revenue administration according to taxpayer size rather than tax type has also been a successful innovation (Kloeden, 2011& McCluskey 2017).



Draft proposals for strengthening tax administration capacity from the Effective Institutions Platform (EIP) include: basing efforts on comprehensive analysis; adapting to context; supporting national priorities, ownership and leadership; addressing international, national and sub-national levels; engaging with a broad range of stakeholders both inside and outside government; and supporting principles of accountability, transparency, and participation. The EIP highlights training, South-South cooperation, and natural resource taxation as being particularly relevant for developing countries.

Countries vary widely in tax capacity consequently, different countries will require different reform strategies for increasing revenue (Moore *et al.*, 2015). A range of case studies from different countries has shown a diversity of approaches being used to varying effect. Experimental evidence from Ethiopia finds that the introduction of electronic sales registry machines result in significantly higher tax payments as firms are less able to evade (Ali *et al.*, 2015). In Paraguay, modernisation of procedures and improved enforcement of collection improved compliance and increased revenues (ITC-OECD, 2015). Setting up tax units specifically for high net worth individuals is currently being explored in Uganda to increase tax revenue (Kangave *et al.*, 2016). In Rwanda, tax revenue as a share of GDP rose by about half between 2001 and 2013 (ITC-OECD, 2015) as a result of tax administration reforms. In Cameroon, Raballand and Rajaram, (2013) reported that reforms hinged on enhanced administration and systems which improved communications between the head of customs and frontline officers, modernized information communication technology and introduced performance contracts using non-financial incentives to avoid corruption.

Engen and Skinner (1996) documented modest reform effects on the order of 0.2 and 0.3 percentage point differences in response to a major tax reform, concluding that such small effects can cumulatively impact on the living standard of people. Similarly, Gylych, Samira and Abdurahim (2012) examined the impact of tax reforms on economic growth of Nigeria from 1986 to 2012. The results show that tax reforms are positively related to growth. They concluded from the findings that tax reforms improve the revenue-generating capacity of government. Furthermore, studies of Mertens, (2003) and Akitoby (2018), found a considerable and robust positive growth effect of tax reform. On the other hand, some studies report negative, insignificant or mixed findings (Bahl & Bird, 2008; Bird, 2015; Kete & Milionis, 2019).

Over the years, Nigeria has made series of attempts to reform its tax administration system. However, despite the reforms that were carried out up to 1993, scholars and tax practitioners have continued to question the effectiveness and efficiency of the tax administration system. According to Somorin (2017), prior to the 2004 tax reforms, Nigeria's tax system was unduly complex, skewed, low revenue yielding, poorly administered, and laden with overlapping taxes that have more nuisance value than revenue value.

The strategic outcomes of the reforms were: granting of administrative and financial autonomy to FIRS; process re-engineering and automation of human resources; finance and procurement functions; building an enduring organizational structure; staffing and job specialization; taxpayer education services and re-engineering and automation of the tax administration system. It is noteworthy that one of the most significant outcomes of the reform process was the enactment of the Federal Inland Revenue Service (Establishment) Act, 2007, covered by Gazette No. 62, Vol.



94 of 18<sup>th</sup> June 2007. The Act granted the FIRS both financial and administrative autonomy and made the Service independent in both funding and human resources. The Act also freed FIRS from civil service bureaucracy. This development marks a significant watershed in the history of tax administration in Nigeria. The object of the service as stated under section 2 of the FIRS Establishment Act is to control and administer different taxes and laws or other regulations and to account for all taxes collected.

The reform initiative was sustained by successive administrations of President Umaru Musa Yar' Adua and Goodluck Jonathan and reinforced by the current administration of President Muhammadu Buhari. Such measures include the revision of National Tax Policy and the Enactment of Finance Act 2021 and subsequent amendments in 2022. With the 2022 amendments, FIRS was re-modelled after the famous Internal Revenue Service of the United States of America. Section 22 of the Finance Act has now transferred the power for tax and levy collection entirely to the FIRS (Finance Act, 2022).

Following the implementation of the reforms, stakeholders continue to raise concerns on the impact due to persistent low tax to GDP ratio, poor compliance level, and failure to achieve tax revenue collection targets by FIRS. According to Fowler (2019), the challenges facing the Nigerian Tax System are low level of compliance, difficulty in taxing the informal sector and SMSE, Challenge of multiple taxes by states and local Government, poor tax drive by states and local government, tax evasion and tax avoidance, obsolete tax laws, a fragmented database of taxpayers and weak structure for the exchange of information. It would therefore be interesting to investigate the effect of tax administration reforms on tax revenue collection before and after the reforms to establish empirically the impact. Drawing from the literature review, the priori expectation of the study is that the impact of the reform on revenue performance will be significant.

### **2.3 Optimal Tax Theory**

The study adopts optimal tax theory to investigate the impact of the tax reforms that were introduced in 2007. Optimal Tax Theory draws heavily from the philosophical foundations of political economy. According to the theory, tax reform will be beneficial if it increases both revenue and social welfare (Newbery & Stein, 1988). Optimal tax reforms in this context tend to be those that minimize efficiency costs (excess burden) of taxation and pay attention to income inequality.

### **3. Methodology**

In this study, ex-post factor research design is employed because secondary data were used to draw conclusion between pre and post-tax reforms of revenue performance of FIRS in Nigeria. Secondary sources of data were collected from FIRS and utilized to benchmark the revenue performance before (1995-2006) and after (2007- 2018) the reform. Due to the nature of time series data, t-test is applied to evaluate whether there is significant difference between means of the two periods. The t-test assesses whether the means of two periods or conditions, are statistically different from one other. It is a powerful tool used on data that is parametric and normally distributed also one of the most frequently relied upon statistics in inferential research. T-test as technique of data analysis will help this study to release its main objective by comparing the mean of pre and post tax reforms of FIRS in Nigeria. The use of a t-test in this research is the most appropriate due to small sample size on both the periods and enables the researcher to decide





whether the difference between the conditions is due to real or mere chances/fluctuations from one time of testing to another. Tax reform is deemed to have achieved its goals if it has significantly boost the efficiency of a tax system as well as revenue generation of Nigeria which in return will enhance social welfare, minimize poverty, reduce inequality and enhance equity.

**4. Presentation and Discussion of Result**

Data on tax revenue collected by FIRS from 1995 to 2018 was obtained from FIRS as shown in Table 1 below:

**TABLE 1: FIRS TAX REVENUE COLLECTION  
 DATA PRE & POST REFORM N’B**

TaxYearPre	RevPreFIRS	TaxYearPost	RevPostFIRS
1995	85.4972	2007	1846.9
1996	106.4	2008	2972.2
1997	130.8	2009	2196.4747
1998	99.4	2010	2839.38441
1999	171.9	2011	4628.47569
2000	455.3	2012	5007.652812
2001	586.6	2013	4805.64198
2002	433.9	2014	4714.56033
2003	703.1	2015	3741.7574
2004	1194.8	2016	3307.461351
2005	1741.8	2017	4027.9452
2006	1863.2	2018	5320.891425

**Source:** Compiled by the Author from FIRS

To test the hypothesis that revenue performance before FIRS (M = 631.06; SD = 636.989) and revenue performance after FIRS (M = 3784.11; SD = 1151.856) were equal, a dependent sample *t*-test was performed. Prior to conducting the analysis, the assumption of normality distributed difference was examined. The assumption was considered satisfied, as the skew and kurtosis level were estimated at -.184 and -.1.594, respectively, which is less than the maximum allowable values for a *t*-test (i.e., skew < /2.0/ and kurtosis < /9.0/; Posten, 1984). The result is presented in Table 2 and 3.

**Table 2. Paired Samples Statistics**

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Revenue Pre-FIRS	631.06	12	636.989	183.883
	Revenue Post-FIRS	3784.11	12	1151.86	332.512

Table 2, shows that the initial revenue was 631.06 over the twelve years before the reform and average revenue after the reform was 3784.11, as the final revenue performance is higher there



seem to be an improvement after the reform. However, Table 3 shows the level of significance of the difference.

**Table 3. Paired Samples Test**

	Paired Differences	T	Df	Sig.				
				Mean	Std. Error	(2-tailed)		
						Mean	Std. Error	95% Confidence Interval of the Difference
Revenue Pre-FIRS - Revenue Post-FIRS	-3153.1	1017.0	293.6	3799.2	2506.9	10.70	11.0	0.00

Table 3, show the t-test value is 10.70, the degree of freedom is 11.00, Since the p value is < 05, the null hypothesis of equal revenue means was rejected,  $t(11) = -10.740$ ,  $p < .001$ . Thus, the revenue performance after the reforms was statistically significant and higher than the revenue performance before the tax reforms.

The study reviewed revenue trend pre and post reforms over a twenty-four-year period (12 years before and 12 years after. Based on the results depicted in table 3 above, the impact of the reform on tax revenue performance with a p value <05 is significant.

**5. Conclusion and Recommendations**

The study reviewed revenue performance pre and post-reform over a twenty-four-year (12 years before and 12 years after the implementation) period. T-test on tax revenue was run before and after the policy implementation, to assess whether there is a significant difference in revenue performance. The study found a significant difference in revenue performance of FIRS before and after the reforms. It is therefore concluded that the tax reforms have positive impact on revenue performance of FIRS. Based on the findings of the study, it is therefore recommended that the reforms should be sustained. However, in line with international best practice, periodic review should be carried out to update and strengthen the reforms.

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