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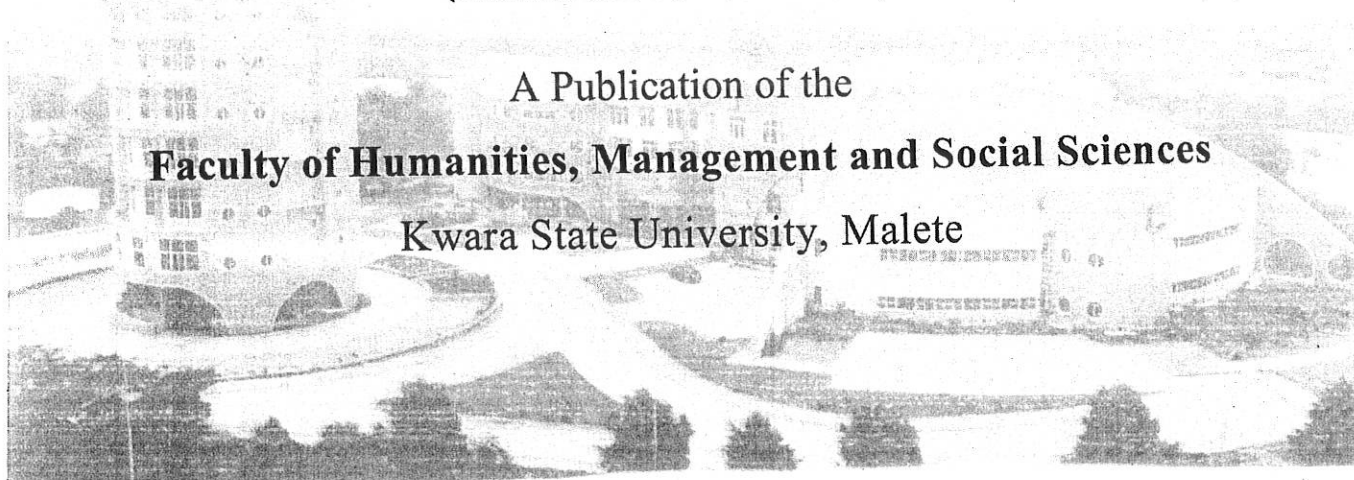


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CHALLENGES TO EFFECTIVE TAX ADMINISTRATION IN NIGERIA: LEGAL EDUCATION AND ENLIGHTENMENT AS PANACEA.

Oyesola O. Animashaun* & Oba-Yusuf Abdulhamid**

Abstract

Modern states have made taxation the livewire of their existence, as it is the most reliable way of raising the much needed revenue. Taxation however creates a paradox. The state maintains that the taxpayers pay as high as possible while the taxpayers are willing to pay no tax or as low as possible, if they have their way. The position of both parties is predicated on various philosophies and reasons. This study examines the diametrically opposed position of both parties with a view at reconciliation. The method adopted in this study is doctrinal and reliance is mainly placed on secondary materials. This study aims at showing how education and enlightenment may reduce the work of the tax man by ensuring that the majority of the populace complies with the provisions of the extant tax laws. It also looks at other factors that aid this palliative in reducing tax avoidance and evasion.

Key Words: Tax, tax avoidance, Tax evasion, Tax education and Enlightenment, Tax compliance.

Introduction

Any state, whatever the institutional arrangement needs fund to run its affairs. The state generates fund in various forms such as, printing of money or inflation, non-tax revenue (revenue from government

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owned corporations, sovereign wealth funds, rent from lease of assets, state monopsony, sales of assets or *seigniorage*) and *via* taxation. Taxation has a lot of advantages over other forms of revenue generation. Thus, the importance of tax in the life of the state needs not be over emphasized, as the state requires fund to meet its multifarious expenditures. This assertion made Dongban-Mensem (JCA) to say that government, especially of a nation and taxation are essential bed fellows in *Eti-Osa Local Government v Jegede*.

Taxation is a major means of generating the required fund to maintain, develop and nurture socio-economic programmes and public infrastructures. Taxation apart from the being used in raising revenue is used also for income redistribution, management of the economy and discouragement of the consumption of certain goods and services (Ayua 2-4). Tax is a compulsory exaction, pursuant to a legislative authority imposed on the persons within a jurisdiction for the support of the government and its programmes. It requires some sanctions to ensure compliance and obedience to its letters (Adedokun 10-25). A classical economist, Smith, posited that an efficient tax system must comply with certain criteria, namely, equity, neutrality, convenience, administrative efficiency and certainty (1-1066). The fact that tax takes money away from the pockets of taxpayers makes it very difficult for the taxpayers to comply with the provisions of the different tax laws. This observation is further compounded by the fact that an average Nigerian sees the government as irresponsible, non-responsive, illegitimate and selfish in most cases. (S)he has not seen any reason to pay any tax or levy to any of the governments as (s)he provides sometimes in concert with others in the neighbourhood the water, security, road, transport, energy and such other needs. The issue of multiple taxation and corruption, among others, also facilitate tax evasion and avoidance.

The Concept of Tax Evasion and Avoidance

Tax is simply a pecuniary burden laid upon juristic or natural persons, properties, products or transactions to support the government and it is a payment exacted by the legislative authority. A tax is not a voluntary payment or donation but an enforced contribution, exacted pursuant to

a legislative authority (Michigan Employment Security Commission v Patt 204). Similarly, in *Mathews*, Latham CJ defines tax as 'a compulsory exaction of money by a public authority for public purposes, enforceable by law and is not a payment for service rendered' (276; *Lower Mainland Dairy Products Sales Adjustment Committee v Crystal Dairy Ltd* (175). It is trite that tax paid by the natural and juristic persons to the state is used, among others, to ensure smooth running of the state and the provision of social amenities, among others. Certain taxpayers however pay no or less tax than they should have paid using legal and extra legal means. From macro-economic perspective, tax avoidance, tax evasion, and tax flight have similar negative effects on the national budget. Hence, some economists suggest analysing their effects jointly, and no longer discriminate between them. (Kirchler, Maciejovsky, and Schneider 535-553).

Tax avoidance is the legal usage of the tax regime to one's own advantage, to reduce the amount of tax that is payable by means that are within the law. Tax avoidance arises in a situation where the taxpayer arranges his financial affairs in a way that would make him pay the least possible amount of tax without infringing the legal rules. (Adebisi and Gbegi 125-134). In *IRC v Duke of Westminster*, Baron Thomas Tomlin held thus:

Every man is entitled if he can, to order his affairs so as that the tax attaching under the appropriate Acts is less than it otherwise would be. If he succeeds in ordering them so as to secure this result, then, however unappreciative the Commissioners of Inland Revenue or his fellow taxpayers may be of his ingenuity, he cannot be compelled to pay an increased tax (1).

Tax avoidance "is any effort to avoid paying taxes that would otherwise normally be payable. Tax avoidance encompasses all efforts to avoid taxation, including tax planning and other efforts not specifically barred by law" (Faulhaber 6). It is the art of dodging tax without actually breaking the law; such tax practices may be technically legal, but are becoming socially unacceptable. (Wheatcraft 209; Nwabachili 73-89). Lord Denning stated in *Re: Weston's Settlement* that tax avoidance may be legal, but it is not virtuous (223). Tax sheltering is very similar, and

tax havens are jurisdictions which facilitate reduced taxes (*Re: Weston's Settlement* 223). The term tax mitigation is sometimes used. Tax mitigation, is tax minimisation behaviour that the government is aware of and allows to continue (Prebble 10). Tax mitigation follows both the letter and the spirit of the law, whereas avoidance follows the former but not the latter Prebble 10). Usually the rich and the corporations shift the burden of taxpaying to those who cannot similarly avail themselves of sophisticated tax planning strategies, and it thereby delivers undue advantage to sprawling conglomerates over all other taxpaying members of society (Christians 35-59). Multinational corporations artificially shift profits from high to low-tax jurisdictions using techniques, such as transfer pricing or shifting debt to high-tax jurisdictions and others. Natural persons evade taxes on passive income, such as interest, rent dividends, capital gains, and by not reporting income earned abroad.

There are also terms such as "tax aggressive" strategies that fall into the grey area between commonplace and well-accepted tax avoidance and evasion. This has made some developed countries such as the United States, Canada, Australia, New Zealand, South Africa, Norway and Hong Kong to pass General Anti-Avoidance Rule (GAAR) statutes which prohibit "aggressive tax avoidance" (Prebble and Prebble 21). In addition, judicial doctrines have accomplished similar purpose, notably in the United States through the 'business purpose' and 'economic substance' doctrines. Furthermore, changes in the law or anti-abuse provisions have also been introduced in broader tax reform proposals. Provisions to address tax avoidance and evasion includes increased information reporting and provisions to increase enforcement, such as shifting the burden of proof to the taxpayer, increased penalties, and increased resources. Tax evasion is the main target of the Hire Act, the Stop Tax Haven Abuse Act, and some other proposals, which are currently introduced into the laws of certain advanced economies to check the menace of tax avoidance and evasion (Gravelle 2).

The position in *IRC v. Duke of Westminster* was the norm in the UK and most part of the Commonwealth, as similar decisions were reached in *Levene v. IRC* (217), *Lord Howard De Walden v IRC* (134) and *CIT v A. Ramond & Co.* (17). This was however reversed in more recent cases: *Floor v Davis* (677), *IRC. v Plummer* (775), *Ramsay v IRC*,

Furness v. Dawson, *MacNiven v. Westmoreland Investment Ltd* and *Barclays Mercantile Business Finance Ltd v. Mawson* (273). In latter cases the court used terms like 'fiscal nullity', 'no commercial purpose', 'no appreciable effect', 'rule of purposive construction', 'substance over form doctrine' to nullify certain transactions which in its opinion has tax avoidance motives (Abdulrazaq 14-17). Some Judges have tried to overcome this challenge by categorizing avoidance into "acceptable" and "aggressive" or, alternatively, "intended" and "abusive" forms. The following are some of the Nigerian cases involving tax avoidance that were decided by the Nigerian courts using varied precepts- *Nasr v Federal Board of Inland Revenue* (93), *Marina Nominees Ltd v. Federal Board of Inland Revenue* (48), *Shell Petroleum Development Company Ltd v. Federal Board of Inland Revenue* (256) *Phoenix Motors Limited v. NPFMB* (22) and *Shell Petroleum Development Company Ltd v. Federal Board of Inland Revenue* (256).

Tax evasion is a deliberate and painstaking practice by which individual taxpayers failed to disclose the full taxable income in order to pay less tax (Olowookere and Fashina 146-154). It is a violation of tax laws and a calculated effort by taxpayers to evade taxes by illegal means. Tax evasion usually entails taxpayers deliberately misrepresenting or concealing the true state of their affairs to the tax authorities to reduce their tax liability. Tax evasion constitutes criminal acts under the tax laws. It includes: failure to pay tax such as withholding tax; refusal to register with the relevant tax authority; failure to submit returns; omission or misstatement of items from returns; making false claims in order to obtain an allowance for example, of children (relative and/or wife) that do not exist under Personal Income Tax Act; understating income; making false insurance claims in order to reduce tax liability; documenting fictitious transactions; overstating expenses; and failure to answer queries and others.

Challenges Facing the Tax System

There are various challenges facing the Nigeria tax system, which shall be discussed one after the other. There is the twin problems of assessment which involves the identification of the person to be assessed and income assessable to the taxation (Oladunjoye 96-110). The degree of voluntary compliance with the tax law is low in

Nigeria as persons liable to tax, hide from the tax authority by using fake name and address and supplying false information. The unreliable postal system and bad layout of the urban centres, aid the taxpayers in this venture (Oladunjoye 97).

Taxation is legislation based, as there is no presumption in tax law. There is the problem of complexity and defects in tax law; this is reflected in the issue of complexity of the enabling laws, accessibility of the populace to tax law and the problem of lack of power of the particular tier of government to levy the extant tax. Often substantive, interpretative, adjudicatory, procedural rules, instructions and guidelines are shrouded in secrecy (Akanle 111-130).

The requirement that the taxpayers should be notified by gazette or newspaper advertisement of the need to file a tax returns; this requirement is ill suited to a predominantly illiterate society like ours. Even literates that are aware of such notices would comply only if the cost/benefit analysis of the transaction is against them; that is when the chances of detection are high, the punishment in the event of detection is harsh and whether it is cheaper to bribe the officials rather than paying the tax or not (Akanle 112). Other problems bedevilling the Nigeria tax system include corruption, bad planning culture, multiple taxation and undue reliance placed on oil generated revenue and proceeds which have been dwindling since the oil glut era. This monocultural economy creates bad tax culture, dearth of accountability of the tax proceeds and infrastructure. The combined effect of all these is the feeling of dislocation between the governed and the government thereby fostering tax avoidance and evasion.

The Role and Objectives of Taxation

The importance of taxation needs not be overemphasized. The economic theorists propose a perfectly competitive economy where all allocation, production, distributive and exchange problems would be solved by the competitive process itself. In this self-regulatory circumstance, market would find its own balance, all goods and services would be supplied efficiently (Allan 14; Animashaun 54). However, in reality this proposition is not true because markets are never in a state

of perfect competition. Also this proposition of a perfectly competitive market ignores other factors that have serious socio-economic consequences such as social justice (Waincymmer 29). Although the correction of market imperfection is one of the rationales for taxation, the following also provides the *raison d'être* for taxation:

Provision of social and merit goods. Allan argues that the free market operates on the twin principles-exclusion and revealed preference: exclusion refers to a situation whereby, only those who could afford the market price of the goods are provided such goods, others are excluded from consuming those goods; and revealed preference, means that the market relies upon information disclosed by consumers about their preferences (29). This they reveal by their patronage of certain brands and the market arranges itself continually to attune itself to supply those revealed preferences. These twin principles would be effective in organising the production, distribution and exchange of private goods, which are goods whose supply is finite and consumption by one person excludes others from consuming the same goods. However, market forces will be less able to provide efficiently for goods which do not activate these twin principles, and which thus do not provide the necessary market information. Two such categories are social and merit goods (Allan 29). Sanni however maintained that there are four categories of public or social goods namely private public goods, impure public goods, merit goods and pure public goods (Sanni 60). Private public goods are goods and services capable of being quantified and made contingent to payment in order to access it such goods include provision of water and electricity. Impure public goods are goods and services, though, of collective consumption, is still capable of being quantified and users may be made to pay in order to access it, toll payment for using a road is an example. Merit goods are simplistically, goods which are deemed to be "beneficial" to their user- such as education, health foods, and so on. The problems in ensuring adequate supply through free market forces arise mainly because of the factors of ignorance and externalities (Allan 60). People may make rational choices with regards to goods which give rise to benefits and costs that are easily comprehensible. It is easy, for instance, to do a cost-benefit analysis of the purchase of clothing or housing facilities for warmth and protection provisions, and thus quantify the extent of their needs for

such products. However, people are ignorant of other cost and benefit of other goods, because, for example, the nature of the costs and benefits may not easily be understood, or consumption of the goods may precede any possibility of cost-benefit evaluation (Allan 60).

Externalities relates to the ineffectiveness of the free market in accessing the effect of one person's actions upon others; and to correct for the perceived inadequacy of consumers' analysis of the effects of their behaviour, a government might attempt to discourage consumption of certain ("demerit") goods, e.g. by imposing heavy discriminatory taxes upon such goods or their component materials, or might attempt to encourage consumption of other ("merit") goods through subsidies or tax benefits. Social goods or pure public goods are characterised by "joint" (or non-rival") consumption and "non-excludability", benefit not easily quantifiable and amenable to allocation to the beneficiaries (Allan 29-31). Examples of such include street lighting, defence, policing, international relations, maintenance of unpolluted air and rain water. Due to the nature of these goods, social goods therefore must be provided by the government rather than by the market. We shall like to add another category which is termed 'forcibly provided public goods', these are goods and services that could be assigned, easily distributable and paid for but which the individual in a particular community are unwilling to pay for. Public goods are provided for these communities because it is difficult, not practicable or inexpedient politically to exclude such communities or the detrimental effect that the non-provision would have on the tax compliant neighbourhoods or that compliant taxpayers may need to pass through the particular community before getting to their destination. An example is the provision of free waste disposal facility or free pipe borne water to neighbourhood like Mushin in Lagos state while nearby neighbourhood such as Palmgrove are paying for the service. If this facility is not provided, for instance, the waste would be dropped in the drainage thereby leading to flooding of other neighbourhood or an epidemic which makes other communities susceptible as well.

Redistribution of Wealth: Taxation is also required to enable governments to support those who cannot afford to pay what free market would supply. Even when the free market forces offer essential

goods such as food, clothing, and education, there may be a persons in the community who cannot afford to pay the market price for these goods. Yet to prevent restiveness and social upheavals in the society, it may be desirable to ensure that all citizens have access to and enjoy basic needs such as food, clothing and education. Taxation is used to achieve this aim. For example, by using tax revenues to fund the provision of health and Universal Primary Education (UPE) or by making cash grants to those in need or provision of waste disposal facilities for the homeless. Other methods of wealth redistribution include increase (decrease) of tax rates, abolishing allowances, tax transfer system and so on. This is seen as redistribution of income and wealth in order to correct social imbalance. This is essentially based on two principles (Abdulrazaq 33). The first is the ability to pay, that is, the rich should bear the greatest tax burden. The second principle believes that the existing capitalist system is unjust and the redress is to tax the rich in order to reduce economic imbalance. This redistribution of wealth aspect of taxation has been severally criticised from varied quarters. Some authors and political philosophies view taxation as theft, extortion, tyranny or as a violation of property rights of the citizens. These schools of thought are known as voluntaryists, individualist-anarchists, objectivists, anarcho-capitalists, libertarians, autarchists and minarchists. The proponents accused the government of levying taxes through force and coercion. Williams, a renowned professor of economics, affirmed that "Government income redistribution programs produce the same result as theft. In fact, that's what a thief does; he redistributes income. The difference between government and thievery is mostly a matter of legality" (9-12). Likewise, Rothbard argued that taxation is theft and that tax resistance is therefore legitimate: 'Just as no one is morally required to answer a robber truthfully when he asks if there are any valuables in one's house, so no one can be morally required to answer truthfully similar questions asked by the state, for example, when filling out income tax returns.' (25).

Management of the economy: Free market forces may create within the wider social spectrum other market imperfections requiring correction. Examples include monopolies or oligopolies, which may set prices and supply levels arbitrarily at non-optimal levels, and wasteful competition, as where competing airlines use the same routes

at the same time, with each company operating at less than optimal capacity. Although there are other methods that are equally effective in correcting free market imbalances. These include: correcting consumer ignorance through advertising and labelling laws; controlling demerit goods through quotas, or food and other health restrictions; controlling location of dangerous industries through zoning laws; and controlling or prohibiting monopolies, price fixing and other "undesirable" market dealings through trade practices and similar legislation. Similarly, taxation may be used to accelerate the rate of economic growth, using tax subsidies to correct investors' ignorance of long-term external benefits of investments; or maximise economic stability using tax to smooth out trade cycle, to manage the detrimental effect of huge booms and deep recession or to reduce inflation or unemployment (for example by increasing taxes or lowering subsidies when excess private expenditure threatens to cause inflation).

Causes of Tax Evasion and Tax Avoidance in Nigeria

Many factors have been cited for tax evasion and tax avoidance in Nigeria. Some of the reasons are discussed below. The first reason is corruption and misuse of public fund. The need for fund in the Nigerian state is acute because of the undeveloped state of the economy; this becomes more complicated with the running of a federal system and a very expensive presidential system of government (Aboyade 16; Nwosu 10). It is further accentuated by the wasteful manner in which the government at each level is being run and the attendant corruption and corrupt practices. (Odeku and Animashaun 6760- 6761; Adeyemi 183). Reports abound in the mass media of how appointed and elected government functionaries misuse public fund (Adebisi and Gbegi 125-134). This is exhibited in various manners such as inflated contract, fully paid for unexecuted contracts, diversion, misappropriation and mismanagement of public fund and outright stealing. The effect is the resolve of many taxpayers never to pay due taxes again, or to pay under compulsion only (Adebisi and Gbegi 125-134).

The second reason is the absence of a *quid pro quo*. Everyone abhors anything that takes cash from his pocket such as the payment of tax does, and tries as much as possible to limit the amount of his tax

liability. The taxpayers see taxation as an alien imposition and obnoxious levy, especially with regards to the fact that the Nigerians see the Nigeria state as an obvious caricature with limited legitimacy. The absence of a *quid pro quo* i.e. the government does not give something of value back in return directly for the taxes paid. The fact that amenities provided are in no way commensurate with the taxes paid and there is no guaranteed compensatory benefit made the prospective taxpayers to prefer tax evasion and avoidance. Thirdly, Nigerian citizens are not favourably disposed to the payment of any form of tax and levies because the citizens are responsible in most cases for creating their mini environment including the provision of electricity, access roads, potable water and so on. The governments at all level seem to be unconcerned about the plight of the ordinary people. The elected politicians and their appointees as soon as they are sworn in, tend to move to a new neighbourhood designated Government Reservation Area (GRA) where the provision of amenities is ample in comparative terms to the other areas. Fourthly, an average Nigerian sees the state as distinct, illegitimate, alien and an unfortunate imposition. The government in most cases cannot guarantee the safety of the citizenry who had to resort to the use of paid private security personnel and vigilante. Thus, the average Nigerian is feels bad for using his hard earned resources for the upkeep of his hitherto impoverished neighbour who is 'lucky to get a government job'. This erstwhile neighbour, that is, the newly appointed or elected government official with his new found riches ostensibly from the public fund moved out to a better neighbourhood (GRA). The government is therefore alienated from the people and is not seen in any way to be working to better the lot of the people.

Fifth, illiteracy, ignorance, government insensibility to the plight of the populace and undue reliance on oil proceeds made most people to fail to understand that they owe certain responsibilities to the state, one of which is the payment of tax. Such persons' belief is that the government has a very deep, inexhaustible pocket and that all it needs to do is print more money. These individuals do not know the implication of such ostensibly simple solution. Sixth, other reasons

canvassed as causing tax evasion are lack of proper records on the part of individuals, companies and tax authority, presence of underground economy, and high degree of inter-district mobility on the part of some taxpayers, among other. Additionally, the rich and highly educated prefers to avoid tax rather than evasion. The tax avoidance scheme is usually successful because of the following reasons. The poor quality of the tax officials, who are unable to match the shrewdness and skills of the urbane and well-trained tax consultants. There is also the problem of inadequate and badly drafted tax statutes that made it easy for the taxpayer to plan his affairs by exploiting the loopholes created by the law.

Effects of Tax Evasion and Avoidance on Revenue Collection

Tax evasion and avoidance have adverse effect on government revenue (Leyira, Ebere, and Umobong 49- 61). The former is illegal while the latter though legal has the same effect on the economy. This has led to the adoption of new laws such as GAAR, Special Anti-Avoidance Rules, Targeted Anti Avoidance Rule and others aimed at arresting tax avoidance. Tax avoidance generates investment distortion in the form of the purchase of assets exempted from tax or under-valued for tax purposes, investment in arts collection, emigration of persons and capital and so on (Adebisi and Gbegi 125-134). Personal taxation may be legally avoided by the creation of a separate legal entity usually a company, trust, private foundations to which one's property is donated, which may also be located offshore. Assets are transferred to the new legal personality which appropriates the gains realized, or income earned, within this legal entity instead of the original owner. The taxpayer resorts to various illegal practices such as false declaration in order to evade taxes. These practices destroy the societal moral values; create underground (black market) economy and inflationary pressure.

Education and Enlightenment: The Recipe for Tax Compliance

Education includes all the ways in which a person deliberately tries to influence the behaviour (knowledge, skills, habits, values and attitudes) of another person (The World Book Encyclopaedia 56-57). Legal education is the education of individuals in the principles, practices, and theory of law. Taxpayers are required to have some modicum of legal

and general education. The purpose of education is diverse. It seeks to inculcate intellectual discipline, individual development, vocational training, knowledge, character and citizenship (The World Book Encyclopaedia 56-57). The last three attributes seem to be our concern in this treatise. Taxpayers' education and enlightenment involved the whole array of educating the populace about the process of taxation and the reasons for paying tax. It is also concerned with the provision of taxpaying populace with the requisite information and understanding about the extant tax laws; to comply with tax laws, taxpayers' need to have adequate tax knowledge (Ogundele 14). The primary reason for taxpayer education is to encourage voluntary compliance amongst taxpayers. The education also involves the familiarity of the taxpayers with his civil rights, which include the right to vote and be voted for, the right to question, recall or remove elected government officials or recourse to the court to enforce their rights.

Man would only obey the dictates of the law if he is compelled by virtue of the sanctions attached to disobedience and the prospect of reward of obedience. Tax education and enlightenment would reduce the cost of collection of tax and ensure voluntary compliance to tax laws. Voluntary compliance amongst taxpayers is heightened when taxpayer education and enforcement functions are balanced to achieve the desired output in tax compliance (Olowookere and Fasina 42). There have been studies on voluntary compliance which may aid our understanding of compliance with tax laws. Akintoye *et al* in their study, stated that willingness to pay tax voluntarily is a function of trustworthiness of the government, provision of infrastructural amenities, accountability of the tax proceeds by government, moral ethics, tax knowledge, tax rate, and the system of tax payment. (222-231) Similarly, in their study on Nigeria, Liadiale *et al* cited in Adebisi and Gbegi examined relationship between personal income tax evasion and cultural factors like religiosity, trust in government, and legal enforcement. The study shows positive relationship between personal income tax and trust in government and legal enforcement (Adebisi and Gbegi 125-134). However, no significant relationship were found between religious variables and tax evasion in Nigeria. Torgler *et al*, posited that the traditional economics of crime approach to compliance, though containing some insights, is simply inadequate in understanding

the reason why people pay or refuses to pay taxes (14). Pommerehne, maintained that tax compliance, even despite low fine and audit is a direct function of the moral sentiments and fabric of the society (52-69). Srinivasan in his own study, explained that tax evasion is inversely related to the level of risk aversion, amount of penalty imposed, and probability of being audited (339-346).

All these studies and the foregoing showed that tax avoidance and evasion is a universal phenomenon, and to ensure voluntary taxpayers' compliance, tax education need not be overemphasized. There is a need for a law mandating the education of current taxpayers and prospective taxpayers. This law must include a mandatory requirement for the government to give an account of its stewardship, whereby the taxpayers would have the opportunity to ask questions from government officials. The tax officials' education also should be mandatory, such that such officials would be thoroughly schooled in psychology, sociology and ability to manage the taxpayers, among other things. Taxpayers should be informed of the Freedom of Information (FOI) Act. This is an Act that gives every Nigerian a legal right of access to information, records, and documents held by government bodies and private bodies carrying out public functions. Taxpayers could avail themselves of this law to access certain information that was out of their reach in the past.

Conclusion

It is trite that any reasonable person including a taxpayer do not like to part with his hard earned money especially for another to feed fat on it. For voluntary compliance to be widespread the trust gap between the taxpayers and tax collectors need to be bridged, the tax laws must be made simpler, less technical and comprehensible. There is a need for accountability to be enhanced, a fair tax policy and an accessible and fast grievance procedure system, among other things. Then the populace should be educated and enlightened through the mass media, fliers, trade unions, social clubs, religious organizations, local community leaders and traditional rulers; the formation of tax club and introduction of tax into the school curricula is also advocated. The government should also be accountable to the populace, while the education of the tax officials too should not be

ignored. The aforementioned if strictly complied with would make the general public eschew tax evasion and avoidance and have the public opinion on the side of a responsive, responsible and accountable government.

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Ìfíwádíísòtumò Ìyánròfẹrẹ Inú Oríkì Orílẹ̀ Àwọn Ìlú Ajórúkọmọ-Ifẹ̀n

