

**REVENUE GENERATION AND ENGAGEMENT OF TAX CONSULTANTS  
 IN LAGOS STATE, NIGERIA:  
 CONTINUOUS TAX EVASION AND IRREGULARITIES**

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**Abstract**

**R**equirement of governments to provide public goods and execute other developmental projects that would improve living standard of citizenry as well as meet its recurrent expenditure necessitate intensified revenue generation efforts both internally and externally. Collection of taxes is one of the formidable options to generate revenue. In Lagos State most projects are executed with internally generated revenue in addition to share of the federation account. However, tax evasion and avoidance is rampant in Lagos state as the activities of some unscrupulous tax consultants, tax officials and even accounting firms encourage irregularities in revenue generation. This has in no small decimated revenue drive. This paper recommends that Revenue authorities (LIRS) should study and identify salaries and remuneration that will prevent revenue officers from colluding with tax payers. Also, those activities of engaged tax consultants should be monitored effectively. Besides, agreed commissions on tax collections should be paid promptly. Furthermore, continuous tax education right from early education as well as in religious gatherings in Lagos State is recommended as antidote for tax evasion in the long run. There should be intensified effort to reduce the effects of false financial reporting on revenue generation of Lagos State. Lagos State should devise motivational factors that could deter tax officials and consultants from collusion.

**Keywords:** Tax Evasion, Tax Consultants, Revenue Generation and Development

## INTRODUCTION

### 1.0 Background of the Study

The need for the government to provide social amenities, embark on developmental projects that would improve living standard of citizenry as well as meet its overhead or recurrent expenses necessitate intensified revenue generation efforts both internally and externally. One of the major sources therefore to generate revenue is by levying the taxes on the tax object which could be individuals or corporate entities. For the purpose of clarity, there are three relevant tax authorities in Nigeria with capacity to collect various designated taxes, the Federal Inland Revenue Service (FIRS) collecting taxes on behalf of Federal government, the State Inland Revenue Services(SIRS) collecting State taxes and the Local Government Revenue Committee(LGRC). This paper therefore focuses on the State revenue generation as part of effort to boost development in the states of the federation. The increasing cost of running government revenue has left various states governments in Nigeria with formulating strategies to improve revenue base (Kiabel and Nwokah; 2009). The desire to boost revenue base of Lagos state called for engagement of Tax Monitoring Agents (TAMA). There had been increase in internal revenue for the participating state (Adekanola; 1996). Tax evasion and avoidance is a serious limitation to revenue mobilization effort of the public sector in the country. The problem of tax avoidance and evasion is global in nature (Tyagi;1982). The problem of tax evasion contradictions in development planning process in the past and the distortions in various macro-economic aggregates in Nigeria(depreciating exchange rates, high unemployment level and high inflationary rate) over years which worsen the poverty problems and living conditions of Nigerians, have generally hardened the attitude of tax payers to taxes (Nzotta:2007). Nzotta reiterated that taxes are paid mostly due to the requirement of tax clearance certificate and in some cases because of use of task force and tax personnel. On why tax malpractices was rampant, Nzotta(1995) affirmed that the legal system itself has recently manifested so much corruption that it even becomes difficult to obtain conviction of a tax offender and that the punishment in tax laws exist only on paper. Having said all these, the main objective of this study is to evaluate the effectiveness of revenue generation with the engagement of tax consultant in the face of rampant tax evasion, as well as suggest ways of curtailing tax evasion and excesses of tax officials and TAMA towards improving revenue generation of government.

### 1.1 Statement of the problem

The increasing running cost of government coupled with rapid infrastructural requirement to meet expanding social needs of citizenry has left various governments with formulating strategies to improve revenue base. One of which is Accelerated Revenue Generation Programme (ARGP). The use of Consultants or Tax Monitoring Agents (TAMA) one of the strategies adopted raised revenue base of Lagos State, nevertheless, the contending problem of tax evasion, collusion of tax officer and diversion of revenue belonging to government into private pockets remain insurmountable. This decimates the revenue collections as the activities of some Consultants engaged curtail revenue drive. In the light of this, revenue generation fall short of what it's supposed to be. There is need for urgent measure to eradicate tax irregularities to boost revenue.

## 1.2 Objective of the study

The main objective of this study is to examine revenue generation of Lagos State with emphasis on use of TAMA in the light of tax evasion as well as activities of some unscrupulous tax officials. The study specifically seeks to:

1. Find out the effects of engagement of Tax Monitoring Agent on revenue generation of Lagos State.
2. Determine the effects of tax evasion and activities of unscrupulous tax official on revenue generation of Lagos State.
3. Develop strategies eradicating tax evasion and checkmate uncivil behavior of some tax officials in Lagos State.
4. Finally, checkmate the compromising Tax Monitoring Agents during tax audit exercise towards improving revenue generation.

## 1.3 Significance of study

In the light of the purpose of this study, it is hoped that the result of this study will provide a research based-data to be used by the managements of Lagos Inland Revenue Services. Other states of the federation will equally benefit from the study since it will expose them to methods of removing loopholes in tax administration and improving revenue generation, so also, the Federal and Local governments of the federation.

## REVIEW OF RELATED LITERATURE

### 2.0 Introduction

This chapter presents the review of some related literature made with reference to the concept of tax evasion and revenue generation, theoretical framework and other issues.

### 2.1 Academic Review

Several options are available for raising fund for bidding resources away from other sectors of the economy and from other claimants to undertake their activities (Soyode, Kajola,2006). The options include taxes, non-taxes revenue such as fees, levies, charges, property and investment income, domestic and foreign borrowing including loans from the multinational institutions and foreign grants. Thus, a major source of funds for any government is the tax revenue (Asher,2001). The World Bank (2000) reiterated that taxes are compulsory transfer of resources to the government from the rest of the economy. Adeyeye (2004) described tax as liability on account of tax payer as contribution in some quantum measure to the fund available for use by government in providing necessary infrastructure for her citizens. Taxes are compulsory levy by the tax subject(government) through her designated agent on the tax subject(the tax payers). Tax evasion and avoidance have generated considerable interest and concern to the governments and finance experts (Nzotta:2007). Tax evasion according to Kay (1980) takes place when facts of transaction are admitted but they have been arranged or presented in such a way that the resulting tax treatment differs from that intended by the relevant legislation. Tax evasion is general term for efforts by individuals, firms, trusts and other entities to evade tax by all means. (Nwachukwu, 2006).Tax evasion usually entails tax payers deliberate misrepresenting or concealing the true state of their affairs to the tax authorities to reduce tax liability. It also includes, dishonest tax reporting such as declaring less income, profits or gain than actually earned; or overstating deductions.(Alm and Martinez,2001). Eboziegbe (2007) opined that tax evasion remains serious threat to revenue generation efforts of government. In essence, tax evasion is illegal while tax avoidance is legal under the ambience of law.(Soyode & Kajola,2006:Kay,1980). Pashev(2005), the failure

of government the government to provide basic infrastructures which are supposed to be funded by the taxes being collected may aggravate tax evasion. Lack of transparency and accountability in the use of public funds has eroded public trust both in the tax system as well as the government.

## **2.2 Empirical and Theoretical framework**

Nigeria was colonized by the British just like some other African countries. By an act of the British Parliament, Nigeria became an independent country within the commonwealth on October 1, 1960. In 1963 Nigeria became a republic within the Commonwealth. In Nigeria, the taxation system dates back to 1904 when the personal income tax 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 Ordinance No. 4 of 1940 (Library of Congress, 2008). In essence, the Nigerian tax system has been based on 1948 British tax laws and has been undergoing a lot of changes. Since then, different governments have continued to improve on Nigeria's taxation system. A vital aspect of the improvement on the nation's tax system is the recent Federal Inland Revenue Service (Establishment) Act, 2007, Companies Income Tax (Amendment) Act, 2007 and the Draft National Tax Policy pending before the National Assembly. Sanni (2005) noted that a vibrant tax system will have the following "tripod"; Tax Policy, Tax Law and Tax Administration. He mentioned that a tax system is administered through tax policies while the tax laws serve as the legal backing. Soyode and Kajola (2006) noted some of the sources of tax laws in Nigeria to include Legislations, Constitution, Court judgments and Circulars.

Tax evasion can be traced back the study of Allingham and Sandmo(1972). In the publication titled "Income tax Evasion; A Theoretical Analysis", since then, it has been followed by a large number of contributions to the literature. The study observed positive correlation between tax rate and evasion. This study is in consonance with Olivia(1998) which noted that the rate at which taxpayers are being taxed impacts on tax evasion. He reiterated that the higher the rate of tax, the higher the likelihood for the taxpayer to evade tax. Acconnia (2003) noted that the level of corruption and tax evasion depends on such factors as the wealth of tax payer and wages of the tax officers. McGee and Marangyan(2006) model, which tried to identify the optimal wages at which tax officers should be remunerated, he ascertained that government is at dilemmas trying to fix the salaries that ensures its tax officers are not enticed to bribery as there is a link between tax evasion and the level of salary of the tax officer through corruption.

### **Three Opinions on the Ethics of Tax Evasion**

All the opinions found on tax evasion in the literature can be grouped into three broad areas. These are the unethical opinion, the anarchist opinion and the circumstance opinion.

#### **2.4.1. The Unethical Opinion**

Tax under unethical opinion is deemed always, or almost always unethical. Cohn (1998) and Smith & Kimball (1998) observed that there are basically three underlying rationales for this belief. One, it is believed that individuals have a duty to the state to pay whatever taxes the state demands. This view is especially common in democracies, where there is a strong belief that individuals should conform to majority rule. The second rationale for an ethical duty to pay taxes is because the individual has a duty to other members of the community. This view holds that individuals should not be freeloaders by taking advantage of the services the state provides while not contributing to the payment of those services. These believe are representation of the religious opinion. Cohn (1998) portrays the Jewish opinion while Smith and Kimball (1998) represent the opinion of the Christian community. However, in a more recent study of Jewish opinion by McGee (2006), tax evasion which was generally considered to be unethical, can be justified in certain cases. (Cohn, 1998; Smith & Kimball, 1998; McGee, 2006)

### **2.4.2. The Anarchist Opinion**

Block (1989, 1993), reiterated that there is never any duty to pay taxes because the state is illegitimate, a mere thief that has no moral authority to take anything from anyone. The government is seen as a mafia. The anarchist literature does not address the ethics of tax evasion directly but rather discusses the relationship of the individual to the state. In essence, taxation is seen as theft by this group of people. (Block, 1989; 1993)

### **Circumstance Opinion**

People who have this opinion often have a reason to either justify tax evasion or condemn it. Some of these people base their tax payment decisions on morals, religious inclination and beliefs to mention but a few. Hence, tax evasion may be ethical under some circumstances and unethical under other circumstances. According to Ballas & Tsoukas, (1998) and McGee & Lingle, (2005), this view is the prevalent view both in the literature and results of some surveys. (Ballas & Tsoukas,1998; McGee & Lingle, 2005). Gronbacher (1998) reviewed the Christian literature and takes the position that there are limits to the duty that one owes to the State to pay taxes. In the same vein, Pennock (1998) and Schansberg (1998) also submitted that Christians also base their duty of paying taxes on circumstances such as fighting an unjust war. The Islamic position on the ethics of tax evasion is also not different from the Christian position. The study of McGee (1998b) concluded that tax evasion might be justified in certain circumstances such as when tax causes price to increase and where tax is on income, which destroys incentives. (Gronbacher, 1998; Pennock, 1998; Schansberg, 1998; McGee,1998b). From virtually all the literature reviewed, there are widespread ethical supports for tax evasion, there is wide believe that tax evasion is ethical and that government perceived corruption can make tax payer evade taxes.

### **2.3 Other Issues**

Every government is saddled with the responsibility of providing adequate security, infrastructure as well as meeting routine overhead expenses. In the light of this, tax revenue is one of the major sources of revenue to meet the tasks above. This paper now examines taxation, the impact of engagement of tax Consultants in revenue generation of Lagos State when taking into cognizance the effects of tax evasion into consideration. Suggest ways of reducing tax evasion and improve revenue generation.

#### **2.3.1 Differences between tax evasion and tax avoidance**

Tax avoidance refers to arrangement through which a person acting within the letter of law reduces his true tax liability, infringing in the process both the spirit and intention of the law(Nzotta,2007). Tax evasion on the other hand denotes an outright defrauding of tax revenues through illegal acts and deliberate suppression or falsification of the facts relating to ones true tax liability. Thus, while tax avoidance is legal and within the ambit of the law, tax evasion is illegal, criminal and punishable under the law. Soyode and Kajola(2006) , tax evasion is willful and deliberate practice of not disclosing full taxable income in order to pay less tax. Also, it is a violation of tax laws whereby the tax due by a tax payer is unpaid after the minimum specified period. On the other hand, Kay, (1980) opined that tax avoidance takes place when facts of the transaction are admitted but they have been arranged or presented in such a way that the resulting tax treatment differs from that intended by the relevant legislation. In essence, tax evasion is illegal while tax avoidance is not illegal under the ambience of the law. (Soyode & Kajola, 2006: 60; Kay, 1980: 142-145).

From the various literature above, pay less or no tax illegally is tax evasion while exploiting loopholes in tax laws and codes is tax avoidance and its permissible at law.

### 2.3.2 Causes of tax Evasion

Nzotta(1995), a number of factors are responsible for tax evasion in Nigeria are:

1. The high level of corruption by government officials at all level and lack of fiscal transparency. This affects the willingness of tax payers to pay tax in the sense that they believe chunk of this will go to top government official private pockets
2. Corrupt practices of some tax officials encourage tax evasion who sometimes colludes with tax defaulter.
3. Complexity of tax laws and bye-laws in Nigeria contribute to tax evasion. There have been instances of multiple tax by two-tier at the same time. This gives room for tax evasion.
4. Absence of strong deterrent punishments and willingness to prosecute tax offenders whether mighty or poor contribute to rampant tax evasion.
5. Nature of administration by many Inland Revenue services offices hamper the task of assessment, investigation and administration of taxes. There has been poor data base and inadequate information system for effective tax planning.
6. Detoriating standard of living with reduction in level of income contributes largely to tax evasion.
7. Lack of adequate information and improper education of the citizens on their obligations to the state about taxes affect the willingness to pay taxes.
8. Low level of patriotism among the citizen affects the attitude to taxes and willingness to pay taxes

### 2.3.1 Factors that encourage tax evasion in Lagos State

Lagos state is perceived state with highest Internally Generated Revenue (IGR) in Nigeria, the incidence of tax evasion is still very high. In 2012, the average monthly IGR of N25billion monthly far above annual generation of some states of the federation. Nevertheless, there are tax evasion especially among some foreigners and Nigerians who hide under the cloak of dubious tax officials and some appointed consultants. Olabisi(2010), tax evasion and tax avoidance have a significance relationship with the government revenue in Lagos State; hence government revenue is being seriously affected by tax irregularities. The overall evidence suggests that tax evasion and tax avoidance are very significance in Nigeria and the degree of the significance depends on the extent to which the government relies on taxation as a means of government revenue(Temitope, Olayinka and Abdurafiu, 2010).

Olabisi(2010), Nigeria tax system is not efficient and effective in its totality; there is no available database of all taxable individuals, the mechanism in place for the assessment and collection of taxes are not enough and there are no strict measures in place. The effect of tax evasion and tax avoidance on the Lagos state economy cannot be overemphasized. The revenue of government has been greatly affected. The current tax system being used gives room for loopholes, the corrupt tax officials, the lack of adequate data and many more have worsened the situation. In addition, a reduction in tax rate is even not an optimum solution to the problem, simply because some people would still attempt to evade or avoid taxes no matter the rates of taxes. Therefore, there should be completely overhauled of the Nigeria tax system. The existence of substantial number of tax evaders in Lagos state should be a matter of concern to the policy makers and tax administrators. Nzotta (2007), tax avoidance can largely be checked by plugging the loopholes in the tax law and carefully drafting of all new tax legislation. From the above, problems of tax evasion and avoidance is imminent. It is suggested that all the tax laws should be further codified and harmonized. Furthermore, tax enforcement machinery should be strengthening. The level of punishment should also be stricter and the

legal provisions for doing this should be clearly stated. Continuous education for citizenry has to be embarked upon and step has to be taken to convince the tax payers that the money collected in form of taxes are judiciously spent. The state Board of internal Revenue and the Revenue collecting officers at the state level should be exposed to further training and exposure.

### **2.3.4 Justification for the Use of Consultants, (Lagos State Inland Revenue Case)**

#### **1. Increased internally generated Revenue in Lagos State**

The engagement of tax consultants in Lagos State lead to huge increase in revenue generation despite high incidence of tax irregularities in tax administration. Before the involvement of tax consultants and after, see the table below

#### **2. Tax education improved voluntary compliance**

Introduction of new strategy of voluntary tax compliance improve tax collection and better tax education hence overall increased revenue generation.

#### **3. Better Accountability for tax collected**

The advent of tax consultants improved accounting for taxes collected as consultants were paid base on taxes collected.

#### **4 Better tax payer records update**

The practice of Standard Master Register of Taxpayers which had hitherto eluded several Inland Revenue offices was reinforces by the consultants.

#### **5. Better debt recovery**

Several businesses that were in habit of owing withheld taxes were exposed by the tax consultants. They were not only exposed but were made to pay withheld taxes and remitted to government cover.

#### **6. Staff Improvement**

The consultants initiated positive changes in the lives of revenue staff as well as improve their training and development

## DISCUSSIONS

### 3.0 Introduction

The three tiers of governments in Nigeria today are concerned about mobilizing funds to meet their ever increasing expenditure to provide and expand social services so as to cater for increasing population. The sources of revenue are numerous, however, modern day government now lean on taxes as one of the major sources of revenue to meet. However, the problems of tax evasion which decimate revenue generation drive still live with us. However, the subsequent discussion in this section will attempt to identify how stated objectives can be met and gaps present in the review of literature.

#### 3.1 Discussion on how the stated objective can be met

The objective of this paper is to identify the effects of tax irregularities with use of tax consultants on revenue generation of Lagos State. The general agreement in literature is that tax evasion can be checkmated from the perspective of tax officials and the tax payers' options. In other word, these two categories were pointed accusing fingers as perpetrators of tax frauds in Lagos State leaving the activities of some fraudulent consultants and other tax collection agents as well as some accounting firms. From the literature, tax avoidance can largely be checked by plugging the loopholes in the tax law and carefully drafting of all new tax legislation. It is suggested that all the tax laws should be further codified and harmonized; also tax enforcement machinery should be strengthened. The level of punishment should also be stricter and the legal provisions for doing this should be clearly stated. The state Board of internal Revenue and the Revenue collecting officers at the state level should be exposed to further training and exposure.

To meet the objective of this study, management of Lagos Inland Revenue Service Services should identify what to do to motivate its staff, and devise strategies for monitoring the activities some of appointed tax consultants and accounting firms who aid fraudulent reporting.

#### 3.2 Discussion on the gaps present in the reviewed literature

Most studies discussing the effects of tax evasion and options for removing tax evasion were more concerned about immediate solution leaving long term remedies that could be sustainable. It could be deductively stated that, tax evasion in Lagos state could be removed in the long run if:

- (i) Tax education embarks upon right from early state of education and be built into academic curriculum in schools
- (ii) Religious teaching should inculcate responsibility to pay tax accurately
- (ii) Activities of tax consultants are properly monitored for effectiveness and the commission payable on collection should be promptly paid to reduce sharp practices
- (iii) The government strive at ensuring that they are accountable and transparent in the administration of the society
- (iv) The government also pays particular attention to the tax system by ensuring that it is fair to all the citizens.

## **Conclusion**

From the review above, the researcher concludes that tax evasion and avoidance is imminent and of course has significant relationship with revenue generation of Lagos State. Regardless of present improve revenue generation recorded with the engagement of tax consultants. There was a general consensus in the literature that tax avoidance and avoidance reduce revenue inflow, this can largely be checked by plugging the loopholes in the tax laws and carefully drafting of all new tax legislation. It is also suggested that all the tax laws should be further codified and harmonized. Besides, tax enforcement machinery should be strengthened. The level of punishment should also be stricter and the legal provisions for doing this should be clearly stated. In addition that the state Board of internal Revenue and the Revenue collecting officers at the state level should be exposed to further training and exposure. However, inasmuch tax evasion problem is human in nature, tax education right from early school education, tax education at the religious gathering, and prompt payment of commissions of tax consultants as well as quick determination of salaries and allowances that would deter tax officers from collusion, and finally transparency in use of taxes funds by government will remove tax evasion now and in the long run.

## **Recommendations**

Based on the above observation and findings of this study, the following recommendations are hereby made:

1. Revenue authorities(LIRS) should study and identify salaries and remuneration that will prevent revenue officers from colluding with tax payers
2. Use of tax consultants in Lagos State yield positive result but their activities should be monitored, commissions on collections should be paid promptly as well
3. There should be continuous tax education right from early education as well as in religious gatherings in Lagos State
4. There should be intensified effort to reduce the effects of false financial reporting on revenue generation of Lagos State

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