

# TAX ADMINISTRATION PROBLEMS AND PROSPECT: A CASE OF GOMBE STATE

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## **Abstract**

*Tax administration is a body responsible for implementing and governing the tax laws and other tax related matter. They are held responsible for assessing, collecting and administering tax processes. The main objective of this paper is to examine the problems and prospect of Gombe state board of internal revenue services. The method of data collection is based on secondary sources and field survey by the researcher. Furthermore, the study analyses and suggests recommendations for the problems highlighted. The problems identified include poor staffing, lack of facilities, poor record keeping and poor conducive environment. The findings shows that insufficient public awareness, lack of training, poor working condition, poor remuneration and lack of motivational incentives are among the issues lead to low tax generation. The study recommends that training should be provided, working condition should be improved and good salary structure may set for tax officials. Also, need to employ competent and qualified staff with background knowledge of accounting and tax discipline. The finding of the study is in line with previous studies of its kind.*

**Key words:** tax administration, problems, prospect, Gombe, revenue

## 1.0 Introduction

The significance of tax to the development of a modern economy cannot be underline in any free society or a nation. Imposing and collecting taxes has been practice still in Gombe state long before the advent of colonial administrators. The tax is been Collected by the then local chiefs and emirs for the resolution of mainly defence and administration activities of their protectorates. Citizens are expected to comply by surrendering part of their earnings from rearing animals,' cultivation of farm land and other trade activities to the state, for the detriment of the public as a whole.

The policy of taxes symbolize the redistribution of key resources between the public and private part in a country, thus, it is commonly enforced on persons and corporate bodies that make up a nation and country at large (Worlu&Emeka, 2012). The resources delivered by tax are recycled by the Municipal to support positive responsibilities that would add value to the community such as education, health care facilities, pension scheme for retired public services, unemployment assistance as well as public transport system (Chinyere, 2000). Today's, taxes are imposed in many countries and by different nation globally, mainly to increase revenue for government spending even though the proceeds serve other purpose such as social welfare. In the developed nations, taxes are the most crucial and fundamental sources of revenue to government. Its symbolize a broad-spectrum duty of individual tax payers and are not charged or collected in interchange for any specific value rather than collective development as a nation(Leyira,Chukuma& Asian, 2012).

Gombe state government has for a long period been incapable to accomplish its economic goals resulting from small amount of revenue proceed generated that originated due to inadequate and inefficiency of prevailing tax collection procedures. The procedures are orthodox in nature, in which staff of the board of internal revenue are used as sole tax collectors and remitted to the government. The problems related to the procedures are primarily associated with inadequate skills and inefficiency with enormous bribery and corruption among the tax officials(Afubero&Okoye, 2014). There were some instances, in which tax collectors issuing false tax clearance certificates and fake receipt to the taxpayer particularly the operators of private businesses and collect token amount to relief them from actual tax due from them(Field Survey, 2014). Accordingly, levies collected as income to the government (tax revenue) are as a result, not been accurately accounted for, therefore, the underperformance in tax revenue is predictable over the years(Adekanola, 1997). As such this brings about a thoughtful economic consequence for the overall development of State and the country at large.

Therefore, in respect to the identified problems this study will try to provide the solutions to the questions that disturb the revenue generation of board of internal revenue services of Gombe state. Also, the study will evaluate the problems that negatively affect tax administration and forth proposed feasible ways of obtaining sufficient internal revenue required for establishing the developmental project in the state.

## 2.0 Literature Review and Theoretical Issues

Taxation is a financial charge on income levied by the Government on citizen, corporate entities, businesses or possessions that yield revenue. Similarly it is mean by the compulsory proportional donations from individuals and property possession, imposed by the Government by the virtue of its power for the funding of Government administration and general public necessities (FIRS, 2012). Being an ancient practice, taxation is a source of generating revenue by community or society that form a state to shoulder the public expenditure and improve economic, social and standard of living of the taxpayer's. Taxes are imposed on individuals and corporate income directly or indirectly. Tax that are levied on personal or corporate income of taxpayers are known as direct tax while tax that are impose on sales of good (tangible) and services (intangible) or trade which involve profit/loss is term as indirect tax. Therefore, tax is a monetary liability

placed upon persons or belongings maintains to support the government, thus, tax is not a deliberate payment or contribution but rather an enforced role, obtained pursuant by legislative authority and in any contribution imposed by government (Pasher, 2005).

Taxation is perceived as a critical instrument for National Development and growth in most societies of the world. One of the significant records by which development and growth can be measured in any general public is the degree of wealth, which is made by economic workouts struggled in that society. Furthermore, one of the methods for formation of wealth for nationals is through significant employment, so that citizens have the capacity to earn income to cater for their needs and additionally support taxes to the Government as a portion of their commitment to National Development.

According to National Tax Policy of Nigeria cited in Compendium of tax and related laws (FIRS,2012) taxes don't just give economical revenue to Government to complete its expenditure and provide development to its populaces; it additionally places citizens in the part of stakeholders, who are specifically facilitating national development. In response in this manner, the Nigerian Tax System ought to be used by Government as an economical stage for guaranteeing growth in the Nigerian economy. Thusly, wealth and employment opportunities can be made for the individuals who are presently outside the tax net, because of low or no income, so that they thus additionally earn income on which taxes are paid and the loops of growth and development in the economy is maintained in this way.

Economic meaning of tax is obviously different, in which they view it often, not to consider many payment submitted to government as a taxes. Frequently, some allocations made to the public utilities are comparable to prices. For instant, student school fee (tuition) at tertiary public own (Universities and colleges) and other fees paid for the services provided by federal, state and local governments. Moreover, modern tax system is emphasizing levying taxes in money and monetary materials. As state government agency, board of internal revenue is empowered by the law (tax act, 1993) to collect taxes due for the state. Overall, the procedures of taxation and the public expenditure shouldered by government is been topic of discussion in a global contemporary economics and political environment.

## **2.1 Problems of Tax Collection**

In Nigeria, tax administration is confronted with complex and thoughtful multidimensional problems. According to Ola (2001) revenue collected from income tax of individual and corporate bodies is tend to be too low because of inadequate level of knowledge (tax literacy), poor association between tax authorities and taxpayers, insufficient number of qualified and competent accountant among the staff of tax authorities. Untrained and unqualified tax personnel lack skills on how to reach information or other technical procedures on how to utilize information available for the assessment and calculating tax in a best suitable manner (AyodejiOyeyinkaEfunboade, 2014).

However, Ariyo (1997) suggested the following: dysfunction in collection system and tax administration, multifaceted statute and apathy of taxpayers because of absence of utilities enjoyed in turn for their tax collected. The overall opinion of taxpayers is that the wealthy individual do not pay taxes in the country, this has deteriorated the situation. Generally speaking, it is very hard to distinguish between tax matters from financial issues since the problem was typically borne under a single consistent caption. It is also viewed as a process of determining the legitimate position laborious and difficult (Ariyo, (1997), Ola (2001); andOdusola (2003)).

A problem of tax administration as well as collection of Gombe state board of internal revenue is seems to be similar with that of the country. In respect of the issue Hassan (2014) identified the following problems:

- Poor staffing system
- dysfunctional legal framework (obsolete laws)

- absence of the necessary infrastructure to enhanced revenue generation by tax collectors as well as administrators
- often fraught with leakages
- manual nature of tax collection processes

According to Hassan above, the identified problems are directly responsible for low revenue generation to the state and hence reduce the state government ability to provide additional infrastructure to the public. Furthermore, if the problem persisted this would lead to a situation where public utilities may be continue affected and hampered which in turn standard of living will deteriorate. In the long run tax evasion will prevail and attitude of non-compliance from the taxpayer would reach to a higher level.

Equally, Chinyere (2000) cited in Abdullahi (2012) suggests that the problems related to tax administration and collection include the following:

- In sufficient tax personnel or manpower that are capable and competent to fit the collection exercise.
- Negligence and misconduct of the collected tax
- Bribery, corruption and fraudulent among the tax collectors
- Absence of voluntary compliance behaviour from the tax payers
- Poor record keeping (books of account)
- Insufficient training and operational facilities

Frequently, the problems of tax administration and collection as identified by different findings are similar and tend to be unique. This is because the nature of the issue and the consequences are all same. Soyode and Kajola (2006) the problem course low revenues realization and which is negatively impacting on government expenditure. Furthermore, misused of tax collected, bribery and corruption, in competent tax personnel and poor proper accounting record- all these increase noncompliance attitude and facilitate low tax return to the government. The situation led to an act of tax evasion as well as tax avoidance.

## 2.2 Prospects of Tax Collection

As was discuss previously, taxes the most useful ingredient source of income to the modern economies and different government across the countries. Effective and efficient utilization of the collected revenue from taxes will allowed the government to provide adequate infrastructure that may boost and improved the life quality of its citizen. Therefore, beyond any reasonable doubt with proceed from taxes, a nation or society will gain prosperity and their standard of living would be upgraded. A prominent economist of 17<sup>th</sup> century Adam Smith (1776) posits the followings as prospect of good tax collection:

- Tax administration and collection should be efficient and supported to safeguard required tax collection via creating awareness and enlightenment campaign on the important of paying tax, training and re-training of tax personnel and computerization of tax process.
- Forceful action particularly should be deployed to table the leak of revenue especially on minor goods or services and as well as unpacked items
- Government on various level should ensure sufficient and effective policies regarding tariff was put in place to enable the domestic firms have ability to compete with their counter foreign trade accordingly
- Fair tax administration must be ensured and maintained in accordance to the principles taxation and sources of tax income through enacting new and amending existing tax laws
- General Service Tax (GST or VAT value added tax) is one of the indirect types of tax that yield government with revenue. With that, there is need for government to put more effort in strengthening and widening the scope of the tax base by bringing closer the administration of GST or VAT to the

taxpayers. This will be achieved through establishing new offices and relevant collection point that would facilitate the process.

### 2.3 Characteristics of Good Tax System

A good tax system is expected to be rational, fair, unbiased and even non-discriminatory in nature and practice. Therefore, a fair tax system should contained good qualities and attributes that distinguish it from bias and lack of credibility. The following attributes are suggested by national tax policy of Nigeria and others as in Compendium of tax and related laws (FIRS, 2012; Leyira,Chukuma& Asian, 2012&Ovute and Eyisi 2014) are:

- **Neutral:** A tax system that is said to be neutral is expected to be free from any bias through economic activities and hence not excessively castigate effort in support of leisure. This may also include tax income set for saving and even investment more deeply than earnings used for consumption.
- **Visibility:** Taxpayers are always after to see the impact of their taxes to encourage them continue paying. A reasonable number among the populace are not clearly informed and aware that running public affairs by government costs money, therefore, government need monies from taxes to cut across the needs. Precautionary measures should be taking while spending collected proceeds from taxes to match its cost and benefit. This is a crucial factor in many developing nations (include Nigeria) where the public consider that tax revenues are not properly being effectively administered.
- **Fairness:** This is simply refers to equity and fairness in the tax system. Every citizen is expected to pay tax according to his earnings unless otherwise stated. It is frequently identified as the wealthy individuals pay higher share of their income in taxes due to high earnings than the poor people who earn lower. However, sometimes certain amounts of income are exempted from tax and even individuals to shelter the destitute citizens.
- **Simplicity:** A good tax system have to be simple so that government would easily administered and enforced, and also, less costly from the government side and the taxpayers as well. The eradication of several layers of tax also would provide a simpler tax system that should be ample and relaxed to enforce, comply to and administered. In Nigeria, these are crucial matters concerning the tax systems that need critical consideration. This is due to the facts that, most of the tax laws are complex to understand and above all too old this allowed room for different understandings as well as interpretations when come to practices.
- **Convenience:** A convenient tax system would allow both the taxpayers and tax collectors to easily exercise their function effectively. A good tax system that is very convenient would minimized the cost of administering the collection and hence encourage compliance which in the long run cut off the level of tax evasion. Moreover, convenient tax system would also reduce time taken to collect the due taxes and facilitate the process as a whole.
- **Administrative Efficiency** – The method of imposing and collecting taxes essentially be administratively effective, efficient, economical and transparent without any ambiguity or distortion. Failure to administer in an efficient manner would course the collection and enforcement of taxes to be more expensive. This may sabotage the aims of having convenient process of any good and effective tax system. It is un wise administration to spend even half of the taxes on collection and administration process talk less of beyond the half of total taxes.
- **Productive:** Productive tax system is the system that would provide adequate revenue to the Government. Meanwhile tax payment contains the discharge of money by the taxpayers; where some of them (taxpayers) have assumed various approaches in evading taxes. Therefore, a productive tax

system should always look into the loop holes of the tax laws and block them to prevent leakage and improve the revenues due to the government.

#### **2.4 Driving Institutions to tax policy and tax administration in Nigeria**

Certain institutions in Nigeria are responsible for initiating and playing vital role in driving tax policies and administration in the country. They are doing so within the framework and aims for building tax culture and enlightenment among the taxpayers. Also administering and enforcing the tax policies as well as tax related laws. These institutions according to FIRS (2012) are:

- Ministries of Finance (both federal and state)
- Revenue Authorities (federal and state boards)
- Educational Institutions/ Academia
- Tax Consultants
- National/State Assembly
- Office of the Auditor General of the Federation

This are the main bodies and institutions that have the mandate for initiating, enacting, amending and enforcing tax policies and administration in the federal and state government of the Nigerian federation.

#### **2.5 Theoretical Issues**

Social contract theory is a political theory. It is a theory that stresses an understanding between the ruled and their rules, characterizing the right and obligations of everyone accordingly (Abdullahi, 2012). According to Britannica, (1995- 920) new reference book state that in primitive times as indicated by the theory, individuals were naturally introduced to an anarchic state of nature, which was content or troubled as per the specific version, they then by practicing common reason framed society (Government) by means a contract between themselves. Notwithstanding comparative thoughts can be tracked back to the Greek critic social contract scholar had their most notable century in the seventeenth and eighteenth hundreds of years and are connected with so many names as (Thomas Hobbes, 1851. John Locke, 1660. Jean-Jacques Rousseau, 1762). What differentiate these theories of the commitment from other traditions of the period was their endeavour to support political power on grounds of individuals toward oneself interest and typical assent.

The Britannica (1995:920) new reference book expressed that theory of the social varies as indicated by individual's motivation; some were intended to support the force of the saving. Then again some planned to safe monitor the individuals from persecuting by a very power full disjoining. Summarily, the social contract theory is stating that the citizens will be ready to surrender their entitlement to the government just when government Guarantees them of satisfactory protection and procurement of social amenities. This is relevant to taxation in which the citizens are eager to pay their taxes just when the government guarantees them of sufficient procurement of social amenities. For example, provision of power/electricity, good roads/streets networking, schools, job opportunities, hospitals/medical facilities, security and so forth. As a rule the taxpayers are frustrated when government neglect to give these civilities regardless of tremendous tax loads that they bear. Therefore, social contact theory help the profit standards of taxation which expresses that each taxpayer ought to hold up under tax burden in connection to the benefit which he or she get from open administrations or public services.

#### **3.0 Methodology**

This study generated its data mainly from secondary sources of data collection. These sources among others are: Journal articles, text books, periodical collections, newspapers, papers presentation and other scholarly write up. Moreover, the researcher deployed field survey/study in gathering other related and peculiar

information particularly to the state board of internal revenues services Gombe as at 2014. This indicates that the paper is semi-conceptual in nature, therefore, findings conclusion and recommendation will be based on concept and issues raise and discussed.

### **3.1 An Overview of Gombe State Board of Internal Revenue:**

Board of internal revenue service's Gombe state, is one of the main organ of government responsible in the state for assessing, enforcing tax laws and collecting the due tax locally to the state. It was establish statutorily by the state edict No. 6 of 1997 following the creating of the state on 1 October, 1996 by the then military ruler General SaniAbacha. The edict was in line with the Decree (Now Act) 104 of (1993) as amended mainly to unify administration of the tax in the country. The Act also, provides and empowered state board as the policy making organ for the internally generated revenue to the various state government of the federation.

Currently, the Gombe state board of internal revenue services have five main departments responsible for assessing, executing and collecting taxes due for the state. The departments are: administration and finance department, collection and accounting department, tax assessment department, tax audit department and other taxes department. Administration compositions of the board are headed by chairman and chief executive officer (permanent secretary of the board) and other three main directors. The directors are; director administration and finance, director of taxes and director of revenue. The board have 11 area offices/division within the state that is responsible for collecting taxes in their areas.

## **4.0 Results and Discussions**

### **4.1 Tax Administration in Gombe State**

Gombe is among the small state in terms of its population in the country. According to National population commission (Census 2006), the state has a population of over 2 million ingenuous citizens. Located in the middle of north-east region of Nigeria, the state has an ample opportunity for trading and other business and commercial activities with the neighbouring state effectively. It has a large markets area such as sabuwarkasuwa, tsohuwarkasuwa, tudunhatsi, tasharBauchi, tasharDukku and 11 local government area markets. This give the state potential opportunity for internally generated revenues in which various commercial and business activities are carryout during day and night. Also, every nook and cranny of the state (state capital in particular) is shops and other departmental stores. Therefore, the expectation of the revenue generation is to be high considering the potential means of the state when compare with other state in the region and country at large. Nevertheless, the situation is seems to be different even though the state has agency/body for collecting the due revenue to government. Therefore, the important of tax administration would not be overemphasis, but in Gombe state the condition is quite different as a result of some problems related with tax collection. The problems are summarised as followed:

- **Tax awareness:** many people in the state are not aware about the significant of paying taxes taken into consideration all the potentiality the state has. In many cases the taxpayers are not even aware about the consequences of not paying tax in the face of law and the effect to government expenditure. This limits the compliance and reduces the expected turnover from the taxes. This is in accordance with observation of (Abdullahi 2012)
- **Inadequate staff:** there is under staff for collecting the revenue considering all the means to generate large amount. The revenue is only having only 125 (consisting of skilled and unskilled) staff throughout the state for collecting and assessing taxes. This is not enough to meet the requirement of going through all the businesses and commercial areas for assessing and collection process. Also, it limits the effective and efficient revenue generation and this hampered the government income

which in long run affects the provision of social amenities. This is similar to what Abdullahi (2012) and Leyira,Chukuma& Asian,(2012) documented.

- **Inadequate facilities:** the board of tax revenue is lacking and suffering from necessary facilities and machineries for assessing and collection of taxes in an effective and efficient manner. For instant, in totality, Gombe state board of internal revenue is having only 7 motor vehicle (2 for utility services and 5 for each director is having one) use for the process of going round for tax collection and tax related matters over the state. With 11 divisional offices, no any division is having a motor cycle talk less of car use for official activities; instead staffs are using their personal mobility's to carryout official duties. This would reduce the credibility of the collection process and has effect on the revenue generated. Furthermore, poor working condition with too much paper work, inadequate offices to accommodate staff, lack of modern office equipment such as computers and internet networking, printers, photocopier machines and above all steady power. Despite the duties assign to them and the way they are dealing with money, the field survey witnessed that a normal staff salary is same as other staff of public employees (minimum wage of 18,000Naira)per month (Survey, 2014). The staff salary is not quite motivating and encouraginghence can lead to bribery and corruption among the tax personnel's. This is in line with (Odusola (2003); Abdullahi (2012) and Hassan (2014)) suggested.
- **Staff training:** training and retraining of staff will encourage and improve the staff ability in performing their duties. Simple and up to date skills will be acquired through regular training and this would keep the tax collectors and personnel with new procedures and techniques for assessing and collection of taxes. The survey by the researcher observed that most of the tax collectors are junior staff level staff (GL02 to GL06 together with few senior staff) with low qualification such as Diploma. Furthermore, most of the staff are from other discipline of study such as business, administration and economic background. Very few graduates are now working with the board as full time staff in a state with younger graduate capable and equal to the task. This is not quite enough for a young state which needs more funds and resources to developed its capacity building. This findings is in accordance with Ovute and Eyisi(2014).

However, considering the problems and prospect of the tax administration of Gombe state board of internal revenue, the research findings are as follows:

- There is insufficient public awareness on the important and benefit of paying taxes.
- There is no enough staff for tax assessment and collection through the entire state.
- Lack of proper training and knowledge of computer among the staff
- Poor working condition and un conducive atmosphere for effective tax collection
- Poor remuneration scale for tax officials
- Lack of incentive and motivation reward for hard working
- Problems of misappropriation and often misconduct among the tax official in under computation of due taxes which result in bribery and corruption.

## 5.0 Conclusion and Recommendations

Tax administration is a very crucial and bases for any economic development of many nations and society over a long period of time. However, this fundamental and basic source of capacity and economic building is related with various problems which need urgent attention by the stakeholders and policy makers. They are need to formulate new strategies and amend were necessary for eradicating the previous problems discuss in this paper earlier. This would pave way for strong and effective tax administration capable of collecting and generating tax revenue for public expenditure. Nonetheless, having well and capable tax

policy and tax administration would encourage tax compliance hence curb tax evasion. Proper utilization of tax proceed would provide positive development to a nation and would facilitate standard of living. In respect to this, the paper put forward the following recommendation to tax administration:

- Tax laws and policies should be made available to taxpayers and explain clearly to their understanding for effective compliance.
- Taxpayers must be taxed in respect to their earnings according to basic principles of taxation and cut across to all citizen and corporate bodies to encourage willingness to comply.
- Equity and fairness should be administered when formulating and enforcing tax policies and laws by avoiding sentiments and other personal preference.
- Effective check and balance would be deployed when computation of taxes in all the tax collection division/centres to avoid any suspicious and be free from bias.
- Organizing frequent training program by the administration of board of internal revenue to their tax official (collectors) to improve efficiency and acquitting them with new and improve skills for tax collection and administration.
- Employing and assigning qualified and competent personnel for tax collection whose have knowledge of accounting and tax related issues to avoid disappointment and dysfunction in tax assessment and collection exercise.
- Adequate usage of computer system should be encouraged and given required attention as a means for improving and controlling computation, assessment and collection process in a systematic efficient manner.
- Any tax defaulter should be penalized and any tax collector officer engages in bribery and corruption must be executed according to law.
- Tax force should be strengthen and empowered with enlightens program the educate people on how to file and pay their taxes. This should be in form of radio broadcast, television airing, bill board and poster and finally face to face interaction. This would serve as a basis for direct and indirect educating and disseminating tax and tax related issues to the public aimed to increase tax voluntary compliance.
- Need to establish rewarding system for hard working, dedicating and patriotic tax officials. This should be in form of cash such as bonuses and over time or should be up grading through acceleration promotion or honouring and recommendation certificate. This would encourage and increase the effectiveness and performance of the services rendered by each and every staff of the board of internal revenue.

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