

Tax Evasion and Government Revenue Generation: Evidence from Selected States in Southwest Nigeria

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Abstract: *This study examined the effects of tax evasion on government revenue generation in selected five states in Southwest Nigeria namely Osun, Oyo, Ogun, Lagos and Ondo states. The objectives of this study was to identify the effects of tax evasion on government revenue generation and suggest ways of minimise the practice and to examine the effects of perceived corruption in government on tax evasion. A structured questionnaire was used to collect data from a sample of eight hundred and fifty (850) respondents who were randomly selected from different five states while secondary data were gathered from National Bureau of Statistics (NBS), Office of Budget and Economic Planning, and Internal Revenue Offices using data from 2014- 2019. Descriptive and inferential were used to analyze the data with the aid of Statistical Package for Social Science SPSS, version 23. The findings showed that, the tax evasion has adverse effect on government revenue generation in selected five states which typically results in revenue loss and this may cause inevitable distraction to the potential performance of government in the public sector. We therefore, concluded that until those underlying causes and control techniques were addressed, tax evasion may continue to be widespread. This study may be replicated and captured in a number of ways and other geo- political zones within Nigeria in future.*

Keywords: Tax evasion, Revenue generation, Government, Nigeria

1.0 INTRODUCTION

The revenue generation of any state depends on the amount of tax revenue generated in that given state. In view of this, Therefore, one means of generating the amount of revenue to provide the needed infrastructure will be through a well structured tax system. The tax system is an avenue for government to collect revenue needed in discharging its pressing obligations. Tax evasion is one of the major social problems inhibiting revenue generation in developing states and eroding the existing welfare in selected five states in south west Nigeria. This has led to a growing attention among policy makers and scholars. However, little attention has been placed on the issues of tax evasion in Nigeria. Hence, an enviable society can only be visible when internally generated revenue can be mobilised for her social obligations to the citizens. Tax evasion, in most developing states is so rampant, and the scenario is much worsened by the fact that, not many of the five selected states governments have made an effort to measure the reasons that tax payers give, the extent of this problem at the same time analyse its effects on revenue generation. Hence, when required revenue for smooth operation cannot be raised, states will resort to increase tax rates or borrowings which may not only crowd out the private sector but also leads to debt traps as Chiumya, (2006) cited in (Fagbemi, Uadiale & Noah, 2010)

On the other hand, tax evasion has the effect of distorting the principle of perfect market resource allocation and income redistribution. This leads to economic growth stagnation and socio-economic repercussions in selected states. Thus, we need to understand the behaviour of tax payers and the reasons for such specific behaviour. Several studies have been carried out in the past on this subject. But the review of previous empirical literature revealed a lack of tax evasion and its effects on government revenue generation in the research findings of past researchers which indicated the existence of a research gap. For instance, Adebisi & Gbegi (2013) investigated the effects of tax avoidance and tax evasion on personal income tax administration in Nigeria while Akinyele & Ogunmakin (2016) conducted study on the effect of tax avoidance on government budget implementation in Southwest Nigeria for the period 1999-2014. Other research works either focused on the effects of tax evasion and avoidance on government budget implementation, income inequality, economic growth in Nigeria and /or in another countries which includes, Chiumya (2006), McGee (2005), Dalu, Maposa & Pabwaungana (2012), Ibadin & Eiya (2013), Modugu & Omoye (2014), Obafemi (2014) and Al Mustapha & Hamza (2016). However, the study seeks to answer the following fundamental questions. What are the significant effects of tax evasion on government revenue generation in five selected states? To what extent do taxpayers relate to tax evasion? What are the effects of perceived corruption of government on tax evasion? The objectives of this study are; to identify the effect of tax evasion on government revenue generation and suggest ways of minimise the practice in

five selected states in South-west Nigeria, to identify specific key areas that taxpayers relate to tax evasion and to examine the effects of perceived corruption in government on tax evasion. This study would be of great value to the Government, revenue officials and business taxpayers with a view to serving as a resource based to other researchers.

2.0 LITERATURE REVIEW

Conceptual Review

Tax evasion simply refers to an intentional effort by people, corporate bodies, trust and other institutions to illicitly refuse to pay their tax and reporting true and fair value of their earnings by a means of evading (Edwin, 2007). Tax evasion is characterised as an intentional wrongful attitude, or as a behaviour involving a direct violation of tax laws, norms and ethics regarding citizenry obligation to escape the payment of tax. The intentional underreporting of income, as well as over-claiming of a tax deduction, is an obvious example of tax evasion (Adebisi & Gbegi, 2013). Soyode and Kojola (2006) defined tax evasion as an intentional and conscious practice of not revealing full taxable income. It is a violation of tax laws in which the tax rate due by a taxable person is unpaid after the minimum required period (Fagbemi, et al 2010). Tax evasion is a clear evidence in a situation where taxpayers are reducing, making or proclaiming false statement about their liabilities on the revenue tax through exploiting ineffectiveness in the tax laws and regulations

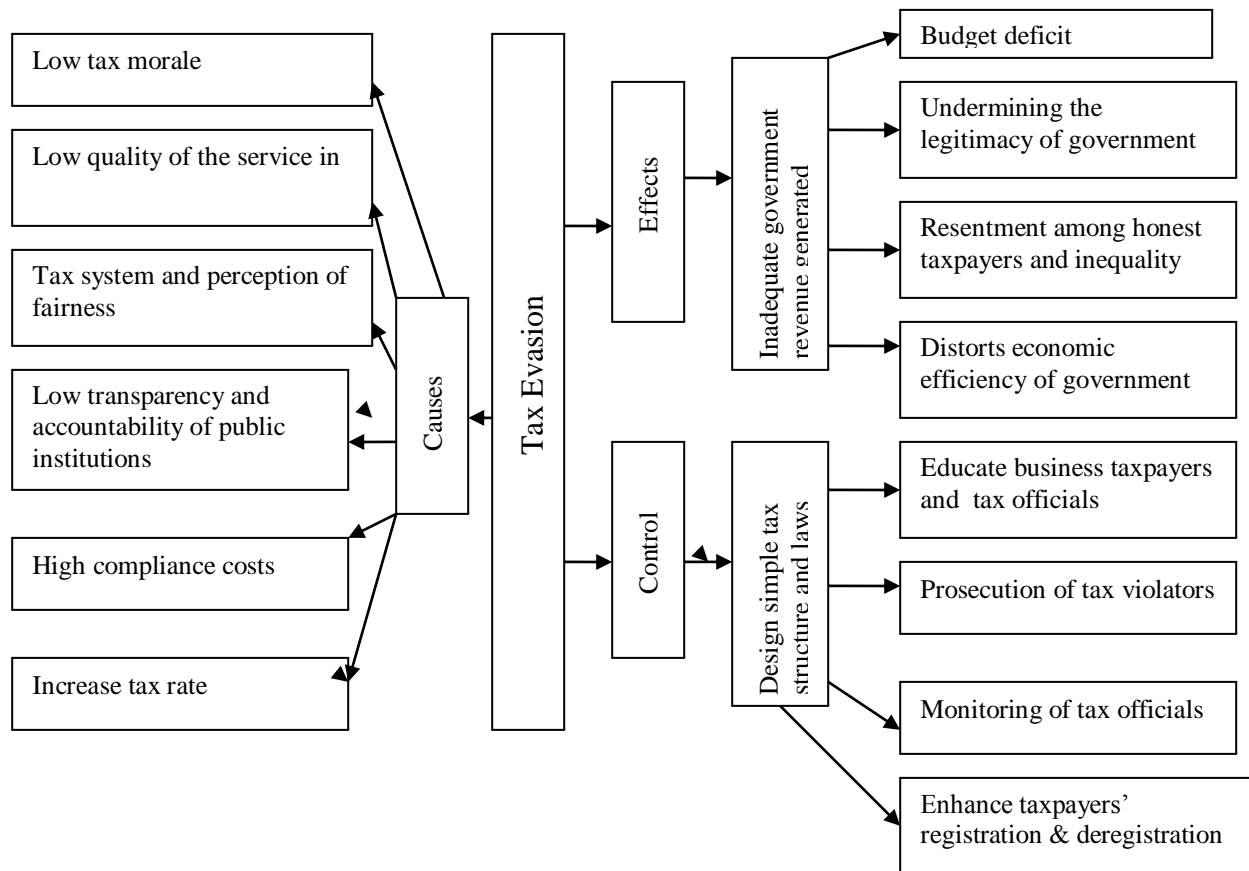
Tax evasion is cause by various factors that encourage and make taxpayer acting toward evasion has been identified by various studies and authors among are; Adebisi et al., (2010) as cited in Guramal, Mansor & Pantamee (2015) suggested the following as causes of tax evasion in many countries such as unfair distribution of facilities (amenities), poor management and misuse of tax collected and lack of essence of civic responsibility. Other causes of tax evasion are: Corruption in public office, inadequate tax education and awareness, misappropriation of taxes collected, ignorance of the tax authority, lack of adequate enforcement for default, proliferation of taxes, loopholes in the tax laws, inequitable distribution of income, absence of 'Quid Pro Quo' i.e. something of value given in return (by the government) for taxes paid, high level of illiteracy and high tax rates.

However, Tax evasion has had a variety of fiscal effects and there are at least three reasons responsible for this. According to Fjeldstad (1996), in the first place, revenue losses from non-compliance and corruption become significant at a time of substantial budget deficit. Second, horizontal and vertical equity suffer because the effective tax rates faced by individuals may differ because of different opportunities for tax evasion (Alm & Martinez, 2001). Again, Shome (2005) stressed that an important adverse effect of tax evasion is perhaps on equity. There is horizontal and vertical inequity where in both forms of inequity, the higher-taxed person pays for the lower-taxed person since, had there been no tax evasion; the tax rates would have been lower under the premise of revenue neutrality. Third, there is a growing concern about the expanding underground economic activities, and how these activities affect economic policies (Tanzi and Shome, 1993).The acts of corruption by tax collectors often plays a role in promoting or sustaining underground economic activities and in facilitating tax evasion (Tanzi, 1995).

The role of tax administration in maximising revenue generation and minimising tax evasion cannot be over-emphasised. Shome (2005) summed up the modalities in order to keep tax evasion in check, the tax administration must: (i) incorporate genuine threat of penalty but ensure due process; in order to do this, of course the tax administration should be adequately financed and structured; (ii) computerise as many administrative processes as possible to minimize the interface between taxpayer and tax official; and (iii) not remain aloof from tax policy but assist in every way possible to help design, in reflection of its field experience, a simple tax structure and its commensurate tax law.

Oyebanji (2014), also stated the possible solutions to tax evasion among are; Taxpayers should be educated about their civil responsibility; Strengthen taxpayer recruitment ; Bureaucratic documentation should be reduced to avoid forgery; The activities of tax officials should be monitored to minimise the incidence of fund embezzlement; Establishment of Revenue Court; Tax policies and tax laws in Nigeria should be made consistent as well as stiff penalty for contravening any section of the law.

Figure 1: Conceptual model



Source: Researchers, 2019

Theoretical Review

Several economic theories have been proposed to run an effective tax system, according to its importance. Taxes are generally classified under different theories as given: ability to pay theory, benefit received theory, socio political theory, equal distribution principle and economic crime model theory. However, in this study is guided by the “ability to pay theory”. As the name suggests, it says that the tax should be levied according to an individual’s ability to pay. It also says that public expenditure should come from “him that hath” instead of “him that hath not”. This principle is indeed the basis of ‘progressive tax,’ as the tax rate increases by the increase of the taxable amount and most equitable tax system, and has been widely used in industrialized economics. The usual and most supported justification of ability to pay is on grounds of sacrifice. The payment of taxes is viewed as a deprivation to the taxpayer because he surrendered money to the government which he would have used for his own personal use. However, there is no solid approach for the measurement of the equity of sacrifice in this theory, as it can be measured in absolute, proportional or marginal terms. Thus, equal sacrifice can be measured as: (i) Each taxpayer surrenders the sane absolute degree of utility that she/he obtains from her/his income; (ii) Each sacrifice the same proportion of utility she/he obtains from her/his income; (iii) Each gives up the same utility for the last unit of income; respectively

Empirical Review

Various studies have been conducted on tax evasion and tax avoidance, and its effects on income generation and economic growth in the country and other part of countries with diverse opinions. The outcome of the investigations however, shows both “twins’ devils” i.e. tax evasion and tax avoidance has effects on government revenue generation and economic growth.

Onyeka and Nwankwo (2016) investigated the impact of tax evasion and avoidance on growth of the Nigerian economy. They adopted the *ex-post facto* research design and data were obtained from Central Bank of Nigeria Statistical Bulletin for the period 1999 – 2012. They found out that tax evasion and avoidance had negative significant impact on growth of the Nigerian economy.

Animasaun (2016) examined the relationship between tax administration and revenue generation from the perspective of Ogun State internal revenue service. It also determined the impact of evasion and tax avoidance on the revenue generation in Ogun State. He concluded that there is no significant relationship between the tax administration and revenue generation in Ogun State.

Fagbemi, et al (2010) examined the ethics of tax evasion; perceptual evidence from Nigeria. They found that tax evasion is ethical sometimes is not accepted, and the level of tax evasion when government is corrupt is significantly higher than when it relates to other views expressed on government discrimination, unjust treatment and tax affordability.

Raji (2015) conducted a study on Revenue Generation as a Major Source of Income for the State Government: An Empirical Analysis of Two Parastatals and his result revealed that revenue allocation in local government is hindered by corrupt practices also that efficient revenue generation enhances the performance of public sectors Pashev, (2005) investigated tax compliance of small business in transition economies: Lessons from Bulgaria. He found that failure of the Government to provide basic infrastructures which are supposed to be funded by the taxes being collected may aggravate tax evasion. He further stated that lack of transparency and accountability in the use of public fund has the effect of building public distrust both in the tax system as well as the Government invariably leads to tax evasion

Mehrara & Farahani (2016) wrote on the effect of tax evasion and government tax revenues on economic stability in OECD countries using data from 1990-2013, however, they used panel data to estimate the results and it showed that tax evasion and income tax rate has a U shape relationship. That is as tax rate increase the probability of tax evasion would also increase. They found that tax evasion lead to economic instability and more tax revenues will be beneficial to a better economic condition. Adebisi et al (2013) investigated the effect of tax avoidance and tax evasion on personal income tax administration in Nigeria, and they generated data from sampled size of three hundred and five (305) employees of Federal Inland Revenue Service Abuja while Analysis of Variance (ANOVA) was used to test the hypotheses. Their research findings disclosed that, enlightenment and adequate utilization of tax revenue on public goods will discourage tax avoidance and tax evasion, high tax rates encourage tax avoidance and tax evasion, personal income tax generation has not being impressive and personal income tax rates are too high. Ibadin and Eiya (2013) examined tax evasion and tax avoidance behavior of the self – employed, using some selected states in Nigerian geo-political zone. The authors employed the statistical tools of Analysis of Variance (ANOVA) and Ordinary Least Square (OLS) method of regression. Their results revealed that, respondents are of the opinion that tax evasion is ethical sometimes, and there is significant relationship exists between the ethical view, mode of tax administration and cultural practices of the self employed and tax evasion and avoidance.

Obafemi (2014) conducted study on the effects of tax avoidance and tax evasion on Nigeria economic development. He adopted survey research design and responses were obtained through a well structured questionnaire administered to 150 Nigerians, out of which are tax payer and tax evader. He found that, tax evasion and avoidance have adversely affected economic growth and development in Nigeria. Modugu and Omoye (2014) appraised the evasion of personal income tax in Nigeria and obtained primary data through administration of 160 questionnaires to some selected self-employed individuals in Edo State They found that, the tax payers' relationship with tax authority and weak penalties have a significant influence on tax evasion in Nigeria. Olabisi (2010) investigated causes and effects of tax evasion and tax avoidance in Lagos state, and he obtained primary data from the total number of 127 questionnaires administered to personal income tax payers in Lagos state. He used chi-square method in analysed the data. His results revealed that, the tax administration in Lagos state is very inefficient and ineffective and there is no adequate information on the tax payers in the state. In addition, Uadiale, Fagbemi and Ogunleye (2010) examined the relationship between culture (represented by legal enforcement, trust in government and religiosity) and personal income tax evasion in Nigeria. They used chi-square statistics and ordinary least squares regression to estimate the relationship between tax evasion and independent variables. They found that legal enforcement and trust in government have positive impact on personal income tax evasion in Nigeria

3.0 RESEARCH METHOD

This section described the methodology followed in conducting the study, the population and sample size, source, method of data collection as well as techniques of data analysis. The population of the study is defined as business taxpayers and employees of internal revenue services and were selected randomly based on the locations of the selected five states in southwest of which consisted of eight hundred and fifty (850) sample size of the respondents. The paper made use of primary and secondary data as a major source of data collection. The primary source of data was the questionnaire, which was carefully framed and administered to a sample of eight hundred and fifty (850) respondents in selected five states used stratified and simple random sampling technique, therefore, responses of the respondents emanated from the question on 5-point Likert rating scale while secondary data sourced from National Bureau of Statistics, Office of Budget and Economic planning, and Internal Revenue Office of selected states in Southwest. The adopted method of data analysis in this paper was descriptive analyses and Analysis of Variance (ANOVA) statistical tool. The ANOVA test is based on 5% significance level.

3.0 RESULTS AND DISCUSSION.

Descriptive Statistics

Table 1: Effects of tax evasion on government revenue generation

Statements	N	Mean	Std. Dev
Tax evasion decrease and erode revenue generated by state government	850	4.4882	.64058
Revenue losses from non compliance to pay tax become significant to substantial budget deficit	850	4.0235	.88538
Tax evasion contributes to undermining the legitimacy of government	850	3.8847	1.01734
Tax evasion creates resentment among honest taxpayers and inequality	850	4.0459	.91655
Tax evasion distorts economic efficiency of the state government	850	3.8588	1.02332
Valid N (listwise)	850		

Source: Field survey, 2019

According to the table 1 above, the respondents reported that tax evasion decreased and eroded revenue generated by state government followed by statement 4, 2, 3 and 5 respectively

Table 2: Taxpayers link to tax evasion

Statements	N	Mean	Std. Dev.
High cost of compliance leads to tax evasion	850	3.8988	.98475
Low quality of the services in return from taxes encourage tax evasion	850	3.8612	.98733
The income level relate to tax evasion	850	3.8671	.99349
Lack of proper records keeping by taxpayers responsible for tax evasion	850	4.4718	.64007
Tax evasion is ethical if the government fail to providing social amenities to the society	850	3.9000	.99735
Valid N (listwise)	850		

Source: Field survey, 2019

According to the table 2 above, the respondents reported that lack of proper records keeping by taxpayers responsible for tax evasion followed by statement 5, 1, 2 and 3 respectively.

Table 3: Perceived corruption in government on tax evasion

Statements	N	Mean	Std Dev.
High level of corruption among tax officials encourage tax evasion	850	4.5776	.56328
Low transparency and accountability of public institution increase the willingness to evade tax	850	4.4518	.65705
Weak capacity in detecting and prosecuting tax violator increase tax evasion	850	4.4706	.67057
Lack of rule of law and weak fiscal jurisdiction increase tax evasion	850	4.4318	.67125
Tax evasion is encouraged if a large portion of money collected is mismanaged	850	4.5435	.60123
Valid N (listwise)	850		

Source: Field survey, 2019

According to the table 3 above, the respondents reported that high level of corruption among tax officials encourage tax evasion followed by statement 5, 3, 2 and 4 respectively.

The formulated research hypotheses of the study are tested using Analysis of Variance (ANOVA) to examine the significant effects of tax evasion on government revenue generation. The ANOVA results are presented as follows:

Hypothesis one

H₀: Tax evasion has no significant effects on government revenue generation

Table 4: Government revenue generation **One-Way ANOVA**

	Sum of Squares	Df	Mean Square	F	Sig.
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Between Groups	898969.600	4	224742.400	330.300	.000
Within Groups	13608.400	20	680.420		
Total	912578.000	24			

Source: Researchers’ computation, 2019. SPSS Output, version 23

ANOVA Table 4 above showed that, the computed F-value is 330.300 while table value of F at alpha of 0.05 significance level and degree of freedom of $F_{4, 20}$ is 2.78. Since the computed F-value of 330.30 is greater than F-table value of 2.78 i.e. ($330.30 > 2.78$), as confirmed by $P < 0.05$. Hence, null hypothesis is rejected and this implies that the entire respondents of selected five states viewed that, the tax evasion has effects on government revenue generation in such a way that, it decrease and erode revenue generated by state government. It contributes to undermining the legitimacy of government. It also creates resentment among honest taxpayers and inequality in the society as well as distorts economic efficiency of the state government

Hypothesis Two

Ho₂: Taxpayers has no specific key area of link to tax evasion.

Table 5: Taxpayers link **One –Way ANOVA**

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	488747.600	4	122186.900	14.790	.000
Within Groups	165230.400	20	8261.520		
Total	653978.000	24			

Source: Researchers’ computation, 2019.SPSS Output, version 23

ANOVA Table 5 showed that, the computed F-value of 14.790, $P < 0.05$. The Ho (null hypothesis) is rejected. So, we accept that the taxpayers has specific key area of link to tax evasion when there is low quality of the services in return from taxes, lack of proper records keeping by taxpayers responsible for tax evasion and if the government fail to providing social amenities to the society.

Hypothesis Three

Ho₃: There is no effect of perceived corruption in government on tax evasion.

Table 6: Perceived corruption **One –Way ANOVA**

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	466885.600	4	116721.400	12.248	.000
Within Groups	190592.400	20	9529.620		
Total	657478.000	24			

Source: Researchers’ computation, 2019. SPSS Output, version 23

The table 6 above showed the computation of Analysis of Variance (ANOVA) in the perceived corruption, the f- statistics test computed showed a figure of 12.248, $P < 0.05$. Hence, null hypothesis is rejected and this implies that the entire respondents of selected five states viewed that, there are effects of perceived corruption in government on tax evasion as to discover that, high level of corruption among tax officials, low transparency and accountability of public institution, weak capacity in detecting and prosecuting tax violator as well as if large portion of money collected is mismanaged.

The findings concurred with those of Pashev, (2005), Mehrara & Farahani (2016) and Uadiale, Fagbemi & Ogunleye (2010) who found that tax evasion result to revenue loss. To validate the primary data, evident shown from the analysis of figure from 2011-2017 as shown below;

Table 7: Oyo State Lagos State

Years	Estimat ed (N billion)	Actual (N billion)	Evaded (N billion)	Estimated (N billion)	Actual (N billion)	Evaded (N billion)
2011	30.78	8.92	21.86	262.62	202.76	59.86
2012	34.13	14.60	19.53	289.68	219.20	70.48
2013	38.61	15.25	23.36	316.58	236.20	80.38
2014	48.86	16.31	32.55	335.91	276.16	59.75
2015	37.76	15.67	22.09	351.79	268.22	83.57

2016	76.70	18.88	57.82		372.67	302.43	70.24
2017	107.23	22.45	84.78		360.00	333.97	26.03
Total	374.07	112.08	261.99		2289.25	1838.94	450.31
Percent	100	30.00	70.00		100	80.00	20.00

Source: National Bureau of Statistics, Office of Budget and Economic planning, and Internal Revenue Office

From the table 7, Oyo state total revenue lost to tax evasion between 2011 and 2017 stood as N261.99 billion (70%) out of estimated revenue of N374.07 billion while state internally generated revenue stood as N112.08 billion (30%) respectively and Lagos state total revenue lost to tax evasion in period covered stood as N450.31 billion (20%) out of estimated revenue of N2,289.25trillion while state internally generated revenue stood as N1838.94 trillion (80%) respectively.

Table 8: Ondo State

Osun State

Ogun State

Years	Estimated (N bil)	Actual (N bil)	Evaded (N bil)		Estimated (N bill)	Actual (N bill)	Evaded (N bil)		Estimated (N billion)	Actual (N bill)	Evaded (N bil)
2011	13.45	8.02	5.43		33.60	7.40	26.2		66.25	10.84	55.41
2012	12.00	10.15	1.85		13.43	5.02	8.41		74.86	12.44	62.42
2013	17.00	10.50	6.5		47.68	7.28	40.4		79.71	13.78	65.93
2014	24.00	11.72	12.28		38.49	8.51	29.98		84.21	17.50	66.71
2015	16.00	10.10	5.9		68.64	8.07	60.57		99.35	34.60	64.75
2016	12.90	8.68	4.22		60.94	8.88	52.06		105.67	72.98	32.69
2017	18.5	10.93	7.57		70.5	6.49	64.01		114.34	74.84	39.50
Total	113.85	70.10	43.75		333.28	51.65	281.63		624.39	236.98	387.41
Percent	100	61.57	38.43		100	15.0	85.0		100	38.00	62.00

Source: National Bureau of Statistics, Office of Budget and Economic planning, and Internal Revenue Office

From the table 8, Ondo state total revenue lost to tax evasion between 2011 and 2017 stood as N43.75 billion (38.43 %) out of estimated revenue of 113.85 billion while state internally generated revenue stood as N70.10 billion (61.57%) respectively and Osun state total revenue lost to tax evasion in period covered stood as N281.63 billion (85%) out of estimated revenue of N333.28 billion while state internally generated revenue stood as N51.65 billion (15 %) whereas Ogun State total revenue lost to tax evasion for the period covered stood as N387.41 billion (62 %) out of estimated revenue of N624.39 billion while state internally generated revenue stood as 236.98 billion (38%) respectively.

Conclusion

Based on our findings and analysis, it could be concluded that there are several effects of tax evasion on government revenue generation of which typically results in revenue loss. This may cause inevitable distraction to the potential performance of government in the public sector; therefore, threatening its competence to finance public expenditure and undermining legitimacy of government due to non compliance to pay tax become significant to substantial budget deficit.

Furthermore, the study also found that perceived government corruption can make respondents to evade tax. Therefore, until those underlying causes and control techniques were addressed, tax evasion may continue to be widespread. This study may be replicated in a number of ways and other geo political zone within Nigeria may be captured in future.

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