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FEDERAL INLAND REVENUE SERVICE (FIRS) AND REVENUE GENERATION IN NIGERIA, 2007-2015

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Abstract

A major challenge facing Nigeria's economy is the diversification of its revenue base. This diversification has become necessary with the realization that dependency on crude oil earnings cannot sustain public expenditure. The economy faces the danger of being grounded if proactive efforts are not made towards sustaining the diversification of the revenue base. Worst still in Nigeria, with narrow sources of revenue, the collection and administration of the revenue money has been challenging. Consequently, the Federal Government of Nigeria has come up with reforms in tax collection and administration. The most prominent and recent was the enactment of the Federal Inland Revenue Service Act, 2007. Under the Act, the Service is charged with the responsibilities for assessment, collection of, and accounting for revenues accruable to the Government of the Federation and for related matters. Hence, the researcher studied the FIRS and revenue generation in Nigeria, 2007-2015. In carrying out the research, an overview of the Nigeria tax system among others was reviewed. The study adopted the descriptive survey design. Data for the study were generated from secondary sources. The study made some findings which could serve as antidotes for revenue generation by FIRS. Central among the findings are that tax evasion, staffing and corruption are the major impediments of FIRS in the task of enhancing tax revenue generation in Nigeria.

KEYWORDS: FIRS, Taxation, Revenue Generation, tax evasion, tax administration

INTRODUCTION

The financial responsibility of modern democratic government is large. It is more so in Nigeria where there is dearth of infrastructures, swelling rank of the unemployed, all-pervading poverty, protracted terrorism and insurgency etc are profound. Hence, it is imperative the country must diversify its revenue base to meet the profundity of its financial responsibilities (Okojie, 2003; Obadan, 2007 and World Bank, 2013).

However, Nigeria maintains a continuous trend of actual revenue shortfall from the various sources against the budget projection. For instance, in 2000, the shortfall in federal government share of oil revenue against the projected sum was as high as -27.80 per cent while its share of the non-oil revenue for the same year was short of the budgeted amount by -N66.30 billion or -7.71 per cent (World Bank, 2013). The trend in 2004 was similar, with the actual share of oil revenue of N1,996.24 billon falling short of the budgeted sum of N21354.77 billion by -N358.53 billion or -15.23 per cent. The total revenue (actual) of N3,500.47 billion was less than the projected amount of N4,100 .43 by -N599.96 billion or -14.63 per cent (Onah, 2015).

Consequently, the federal government in a bid to address this problem initiated and inaugurated several tax policy reforms. For instance, there were the tax policy reviews of 1991 and 2003 as well as the yearly amendment given in the annual budget (Agu, 2010). A major outcome of the study was the shift from foreign trade activity towards consumption-based tax. To this extent, the value-added tax (VAT) came into existence by decree 102 of 1993, but its implementation started from January 1994 (Adenugba and Ogechi, 2013). Again, a study group was inaugurated in 2002 to review the entire tax system in Nigeria and another study group, was inaugurated in 2004 to review the report and recommendations of the 2002 study group, all geared at addressing the problem of fiscal management. Unfortunately, much has not been achieved.

Another important reform was the introduction of Decree No 21 of 1998. This decree assigned eight, eleven and twenty specific taxes respectively to the federal, state and local government. The essence of this decree is to stop the duplication of taxes at the state and local government levels and discourage the incidence of multiple taxations. To this extent, the Joint Tax Board (JTB) was instructed to publish a list of various taxes at each of the government's level. Further, sub-national governments were prohibited from using ad-hoc tax administrators (Olusola, 2006).

In addition, the tax reform of 2004 under the chairmanship of Ifueko Omoigie Okauru marked a major milestone improvement in tax administration in Nigeria. The achievements and progress made is one that has not been surpassed in the history of tax administration in Nigeria (Afuberoh and Okoye, 2014). The tax reforms of 2004 constitute an integral part of the National Economic Empowerment and Development Strategies (NEEDS).

It was in compliance of the group's recommendations that the federal government created and restructured the Federal Inland Revenue Service (FIRS) as an autonomous body and guaranteed its funding from a percentage of retained tax collection (Agu, 2010). The autonomy granted to the agency assisted them to increase revenue generation in the country. The restructuring became imperative because of the understanding that the existing structure was ineffective, chaotic and was giving fillip to indiscipline and fraud, and had caused the government to lose huge amount of tax revenue. The first step in restructuring FIRS was to make tax collection a function of ICT. In addition, all the various VAT offices and the area tax offices (ATOs) were lumped together and renamed Integrated Tax Office (ITOs) (FIRS Handbook, 2012).

Under the Federal Inland Revenue Service Establishment Act (FIRSEA, 2007), the Service is charged with the responsibilities for assessment, collection of, and accounting for revenues accruable to the Government of the Federation and for related matters. Consequently, the vision of the Service is to deliver quality service to taxpayers in partnership with other stakeholders and make taxation the pivot of national development (FIRSEA, 2007). In order to achieve the vision stated above, the Service is in the mission of operating a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance. The mission is guided by the values of professionalism, integrity, efficiency, ownership and collective responsibility.

Essentially, the FIRS was granted autonomy in the year 2007 under the FIRS Act 2007. By this, it became independent in both funding and human resources, being free from civil service bureaucracy. Several other structural changes were made. For instance, new departments were created. Some of the newly created departments were: Process Operation Department (POD); Audit Department; Tax Policy Research and Development Department (TPRD), Regional Coordination Department, Modernization Department etc (FIRS Handbook, 2012). Each of these departments was assigned specific functions, but collaboratively works towards the achievement of the reform agenda. As part of networking, group of departments were lumped together, and headed by directors that report directly to the executive chairman of FIRS. The Federal Inland Revenue Service (Establishment) Act 2007 established the tax appeal tribunal to resolve disputes arising from the act, as well as the administration of the legislation listed in the first schedule to the act. Therefore, considering the increasing need for enhanced revenue generation in Nigeria and the restructuring of the FIRS, the study assessed how the FIRS performed its function of revenue generation, hence the topic "Federal Inland Revenue Service (FIRS) and Revenue Generation in Nigeria (2007-2015).

Consequently, we pose the following questions to guide the study: How has the creation of the FIRS contributed in revenue generation in Nigeria between 2007 and 2015? What are the challenges confronting FIRS in revenue generation in Nigeria between 2007 and 2015? What are the strategies to be employed by the FIRS to enhance revenue generation in Nigeria?

Overview of the Nigeria Tax System

The Nigeria tax system is basically structured as a tool for revenue collection. This is a legacy from the pre-independence period. The country's fiscal policy measures have been heavily dependent on the need to promote economic growth, employment generation, maintaining price level stability and improving the balance of payment of the country (Mamud, 2008). These objectives have remained constant until the mid 1980s when the objectives were geared to achieving protection for local industries, greater use of raw materials, generation of increased government revenue, among others.

Also, the need to tax personal income throughout the country prompted the income tax management Act (ITMA) of 1961 in Nigeria's personal income tax (PIT) for salaried employment is based on pay as you earn (PAYE) and several amendments have been made to the 1961 ITMA. For instance, in 1985, PIT was introduced from N6000 or 10% of earned income to N2000 plus 12.5% of income exceeding N6000 (Agu, 2010).

In 1978, task force on administration headed by Alhaji Shehu Musa was inaugurated. The major thrusts of the report of the task force are:

- Introduction of withholding tax (WHT) regime.
- Imposition of 10% special levy on bank's excess profits.
- Imposition of 21/22% turnover tax on building and construction companies

But, with the introduction of the structural adjustment programme in 1986, the objective of taxation changed drastically. Taxes began to be used as means of enhancing the productivity and competitiveness of business enterprises. Consequently, government shifted attention to the promotion of exports of manufacturers and reduction of the tax burden of individuals and companies. This change in policy focus led to the undertaking of many measures which include among others reviewing custom and excise duties, continuing with the reduction of company and income taxes, expanding the range of tax exemption and rebates, introducing capital allowance, etc (Odusola, 2006).

In 1989, a 15% withholding tax was also applied to savings deposit valued at N50,000 or more while tax on rental income was extended to cover chattered vessels, ships or aircraft. In addition, tax on fees of directors was fixed at 15%. The aims of these policies were to protect infant industries, concentrate more on the consumption/use of raw materials, and also to generate more revenue for government (Ajakaiye, 1996).

In 1992, a study group on Nigeria tax system and administration headed by Professor Emmanuel Edozien was also inaugurated. Subsequently, the group recommended the establishment of Federal Inland Revenue Services (FIRS) as the operational arm of the Federal Board of Internal Revenue (FBIR) and setting up of revenue services at the other tiers of government (Agu, 2010). Another study group on the indirect taxation headed by Dr Sylvester Ugoh recommended a policy shift from direct taxation to indirect consumption (VAT evolved).

However, in 1999 because Nigeria operates a three-tier government, each level controlling certain fiscal responsibilities and powers, the 1999 Constitution classified government responsibilities and powers into exclusive, concurrent, and residual categories or lists. It became the responsibility of the National Assembly to issue legislation on the taxation of incomes, profits, and capital gains. The Assembly was also mandated to legislate on matters classified in the concurrent list especially those related to the provision of public revenue (tax collection). On the other hand, the state house of assembly has the responsibility to administer law and to provide for such collection by a local council (1999 FRN: A 1060-63). The 1999 Constitution expressly empowers state government to impose, collect and spend any tax fee or rate, which is not within the authority of the federal government. However, such law became null and void if it is inconsistent with those of the National Assembly.

Similarly, in 2002, a study group was inaugurated on August 6 after series of proposal forwarded by the Chattered Institute of Taxation of Nigeria to the Federal Ministry of Finance. The study group was eventually inaugurated by the administration of Olusegun Obasanjo to review the entire tax system in Nigeria and make appropriate recommendations to the government on ways to entrench a better tax policy and improve tax administration in Nigeria (Agu, 2010). The study group was more comprehensive than the previous ones. The group covered the entire gamut of taxes at federal, state and local government levels. The study group had its main reports in 20 chapters of 17 volumes in all; approved 39 taxes, levies and fees; including 8 for the federal government, 11 for states and 20 for local governments. Also Decree 21 of 1998 was thoroughly apprised by the group; consequent upon which some recommendations were made to the federal government. Some of the recommendations of the group among others include:

- Nigeria to have a 24 clause national policy
- Reduction of companies' income tax rate to 20% from the current 30%
- Compilation of registers of individuals and corporate taxpayers and also issuance of smart identity cards for all tax payers.

The study group also highlighted the multiple taxes in the three tiers of government as the most serious problem for the country's tax administration system. This study group however, emphasized the issue of companies being subjected to a wide range of taxes, levies, and rates, at the state and local government levels, in addition to federal income tax. It also criticized the use of tax consultants not recognized or authorized by the constitution to collect taxes on behalf of the local and state governments. Odusola (2006) believed that the imposition of multiple taxes in the system imposes restriction on inter-state commerce and trade, making locally produced goods uncompetitive and in some instances causing business closure. It therefore means that taxes do not serve the purpose of protection of infant industries any longer.

Consequently, a private sector driven group was constituted on 12 January, 2004. This working group was inaugurated by the same Obasanjo administration to review the report and recommendation of the 2002 study group. However, both groups addressed macro and micro issues in tax policy and administration. Among the macro issues discussed were the drafting of a national tax policy, taxation and federalism, tax incentives and tax administration generally (Agu, 2010). The working group also reviewed the proposed modification to existing tax laws separately and suggested the following:

- Strengthening of tax administration
- Priotized strategies for implementing the proposed reform and passage of new tax bill.

It was in government compliance with the group's recommendations that it mandated that the Federal Inland of Revenue Services be established the as an autonomous body and guarantee it's funding from a percentage of retained tax collection.

The Vision, Mission and Core Values of FIRS

Under the Federal Inland Revenue Service Establishment Act (FIRSEA) 2007, the Service is charged with the responsibilities for assessment, collection of, and accounting for revenues accruable to the Government of the Federation and for related matters. Consequently, the vision of the Service is to deliver quality service to taxpayers in partnership with other stakeholders and make taxation the pivot of national development (FIRSEA, 2007).

In order to achieve the vision stated above, the Service is in the mission of operating a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance. The mission is guided by the values of professionalism, integrity, efficiency, ownership and collective responsibility. Therefore, the FIRS owe customers some of the following obligations: to display professionalism, integrity, efficiency and a sense of responsibility in the discharge of our official duties; to relate with our clients with courtesy and respect and give prompt service to all Nigerians at all times; to recognize the individual needs of each client and observe clients' right to privacy and confidentiality; to educate and enlighten taxpayers through promotional campaigns; to deliver quality and timely services to the taxpaying public; account for taxes collected; to use taxation as a friendly tool to encourage voluntary compliance and foreign direct investment and to refund excess tax paid by taxpayer through transparent and timely refund mechanism (FIRS Annual Report, 2013).

Functions of FIRS

In accordance with section 8(1) of the Federal Inland Revenue Service (Establishment) Act, 2007 and FIRS Handbook (2012), the Service shall:

(a) Assess persons including companies, enterprises chargeable with tax;
(b) Assess, collect, account and enforce payment of taxes as may be due to the Government or any of its agencies;
(c) Collect, recover and pay to the designated account any tax under any provision of this Act or any other enactment or law;
(d) In collaboration with the relevant ministries and agencies, review the tax regimes and promote the application of tax revenues to stimulate economic activities and development;
(e) In collaboration with relevant law enforcement agencies, carry out examination and investigation with a view to enforcing compliance with the provisions of this Act;
(f) Make, from time to time, a determination of the extent of financial loss and such other losses by the government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters;
(g) Adopt measures to identify, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion;
(h) Adopt measures which include compliance and regulatory actions, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance;
(i) Collaborate and facilitate rapid exchange of information with relevant national international agencies or bodies on tax matters;

(j) Undertake exchange of personnel or other experts with complimentary agencies for purposes of comparative experience and capacity building;

(k) Establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and perpetrators and other persons involved;

(l) Provide and maintain access to up-to-date and adequate data and information on all taxable persons, individuals, corporate bodies or all agencies of government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;

(m) Maintain database, statistics, records and report on persons, organizations, proceeds, properties, documents or other items or assets relating to tax administration including matters relating to waivers, fraud or evasion;

(n) Undertake and support research on similar measures with a view to stimulating economic development and determine the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures;

(o) Collate and continually review all policies of the Federal Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;

(p) Liaise with the office of Attorney-General of the Federation, all government security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;

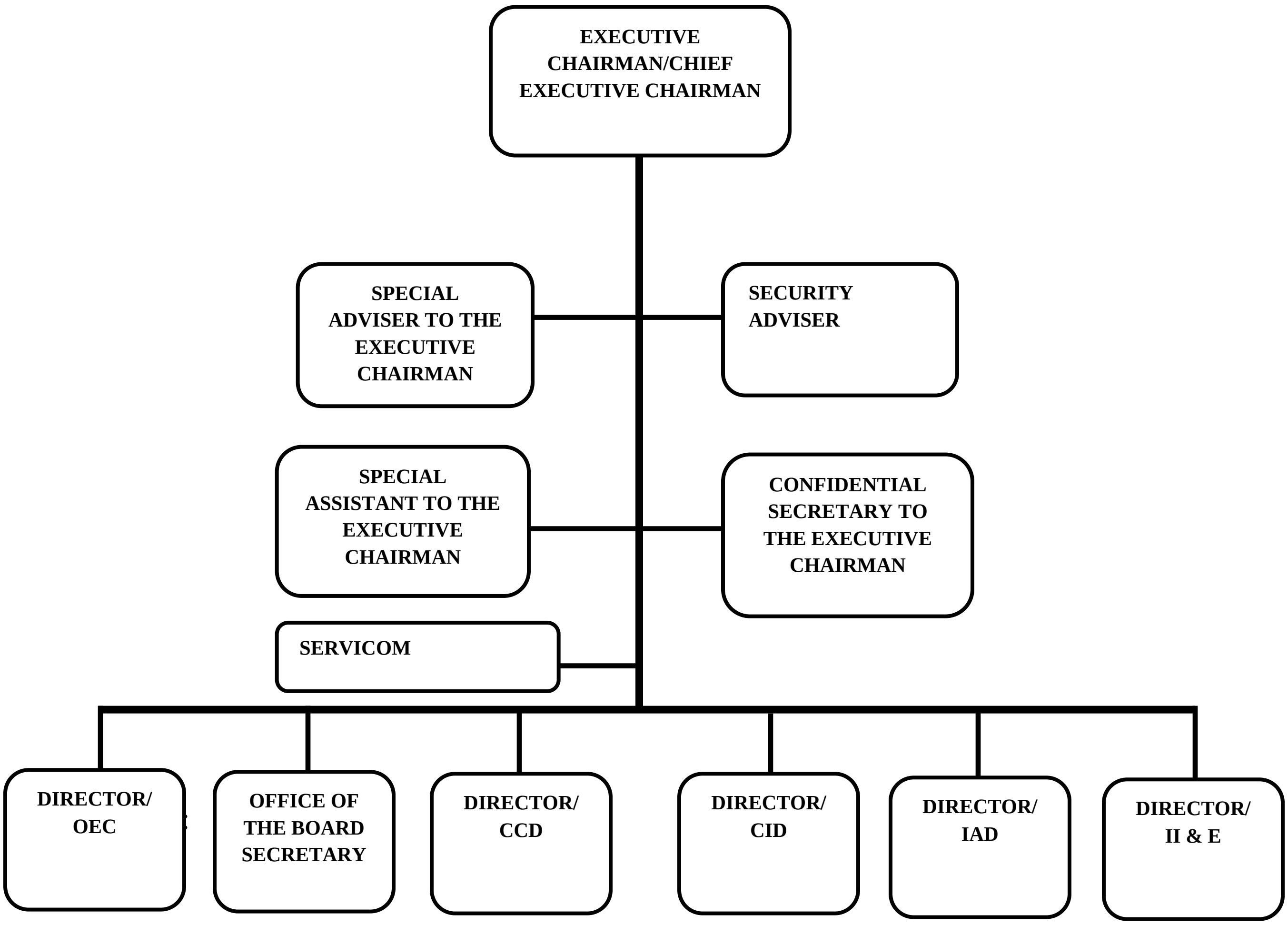
(q) Issue taxpayer identification number to every taxable person in Nigeria in collaboration with States Boards of Internal Revenue and Local Government Councils;

(r) Carry out and sustain rigorous public awareness and enlightenment campaign on the benefits of tax compliance within and outside Nigeria;

(s) Carry out oversight functions over all taxes and levies accruable to the Government of the federation and as it may be required, query, subpoena, sanction and reward any activities pertaining to the assessment, collection of and accounting for revenues accruable to the Federation; and

(t) Carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions under this Act. The Service may, from time to time, specify the form of returns, claims statements and, notice necessary for the due administration of thepowers conferred on it by this Act.

Fig 1: The Federal Inland Revenue Service Organogram



FIRS Annual Report, 2011.

Research Procedure

In order to carry out this research effectively, this study employed the documentary research method. The materials for the study were collected through secondary sources. The sources include text books, journals, magazines, newspapers, internet websites, periodicals, government documents and unpublished works. The descriptive and evaluative approaches were espoused in this work. Data were extracted, examined, and interpreted from published and unpublished sources.

FINDINGS AND DISCUSSION

FIRS contributed in revenue generation in Nigeria between 2007 and 2015

Tax revenue collection is the mandate of the Federal Inland Revenue Service as contained in Section 8 (1) of the Federal Inland Revenue Service (Establishment) Act, 2007. In the recent past, tax revenue collection has continued to contribute significantly to total government revenue. From our findings, we discovered against our earlier position that FIRS has not contributed in better revenue generation in Nigeria between 2007 and 2015. In particular, it has generated a whopping sum of N29.09 trillion from various taxes. Hence, the cost of government in creating and maintaining the FIRS is not a waste. Below are tables showing the tax revenue collection efforts/results of the FIRS between 2007 and 2015.

Table 3.1: Tax Revenue Collection (2007-2015)

YEARS	AMOUNT COLLECTED (Naira billion)	GROWTH RATE (%)
2007	1, 741.477	65.75
2008	1, 866.184	7.16
2009	1, 841. 107	1.34
2010	2, 972.102	61.43
2011	2, 192.474	56.10
2012	2, 839. 384	69.27
2013	4, 628. 476	63.01
2014	5, 007.653	58.19
2015	4, 805.642	4.03
Total	29, 093.312	

Source: FIRS Annual Reports, 2015.

A greater part of the tax revenue was generated in the last six years from 2015. However, the growth rate of the tax revenue was higher in 2007, 2010, 2011, 2012 and 2013. It started falling even though the total tax revenue was increasing. The drop in the growth rate of tax revenue within the period was attributed to fall in the price of crude oil in the international market.

In consideration of the fall in the price of crude oil, the Federal Government became less ambitious in setting tax revenue targets. But with the sagacity of the FIRS, the actual tax revenue surpassed the budgeted tax revenue. During the period under study, assessments were accurately prepared, fully collected and accounted for on a timely basis. Tax arrears were also monitored to increase revenue (FIRS Annual Report, 2013). Table below shows the budgeted/target tax revenue and actual tax revenue in Nigeria between 2007 and 2015.

Table 3.2. Target tax revenue and actual tax revenue in Nigeria between 2007 and 2015

YEAR	TARGET TAX REVENUE (TRILLION)	ACTUAL TAX REVENUE TRILLION
2007	1, 287. 07	1, 741.477
2008	1, 304.41	1, 866.184
2009	1, 257.30	1, 841. 107
2010	1,775.13	2, 972.102
2011	1, 908.97	2, 192.474
2012	2, 557.86	2, 839. 384
2013	3, 639.10	4, 628. 476
2014	3, 635.45	5, 007.653
2015	4, 469.99	4, 805.642
TOTAL	**21, 835.28**	**29, 093.312**

Source: FIRS, 2015

The targeted tax revenue from 2007-2015 was not only achieved but surpassed. A total of N21, 835.28 trillion was budgeted but the FIRS made N29, 093.312. This represented a surplus of about N7, 258.032 trillion.

Consequently, the improved performance of the FIRS between 2007 and 2015 in tax revenue generation in Nigeria led to increase in Gross Domestic Product throughout the period. It made the economy strong at time the economies of most nations experienced a meltdown. From table 3.3 below, we can see the details of the country's GDP within the period of study.

Table 3.3: Tax revenue collected and GDP, 2007-2015

YEAR	TAXES COLLECTED BY FIRS	GDP (MILLION)
2007	1, 741.477	11, 411.06
2008	1, 866.184	14, 572.24
2009	1, 841. 107	18, 564.60
2010	2, 972.102	20, 657.32
2011	2, 192.474	24, 296.33
2012	2, 839. 384	24, 794.24
2013	4, 628. 476	29, 205.78
2014	5, 007.653	31, 305.88
2015	4, 805.642	36,754.91
YEAR	**29, 093.312**	**211,206.87**

Source: FIRS, 2015 and NBS, 2015

The table indicted that in 2007 the GDP was put at 11, 411.06 million but in 2015, it increased significantly to 36, 754.91 million within a space of eight years. The increase in the GDP was progressive totally 211, 206.87 million in 2015.

In addition, the tax money that accrued to the Government of the Federation came from different tax sources. These are majorly ground under oil tax revenue and other non-oil tax revenue. The oil tax revenue is the Petroleum Profit Tax (PPT). Whereas, the non-oil taxes entering into the Federation Account include: Company Income Tax (CIT), Gas Income Tax (GIT), Capital Gains Tax (CGT) and Stamp Duty (SD) among others. Within the period of study, the revenue from oil taxes was more than the non oil taxes. As a result, any year the oil tax sources suffer challenges, the effects became very glaring in the total tax revenue. Below is a table portraying the tax revenue sources for Nigeria between 2007 and 2015.

From the table, the year 2015 recorded the sum of N2,666.3669 billion in PPT collection which was 116.94% achievement of government annual target of N2,280.1880 billion. However, the collection when compared to 2014 collection of N3,201.3194 billion was lower by N534.9525 billion or 16%. The relative decline in PPT collection, despite the high oil prices in the market, could be attributed to the incessant attacks on oil installations. The 2014 yield was a 172.14% achievement of its annual government budget of N1,865.4150 billion. It was higher than the N3,115.8183 billion realized in 2013 by N95.2282 billion or 3.06%. The table shows similar upward trend in most of the years.

On the other hand, the amount of non-oil taxes that entered into the Federation Account in 2015 stood at N998.4361 billion translating to 92.88% achievement of government's annual target of N1,075.0040 billion. Of the N998.4361 billion, CIT contributed N963.4508 billion or 96% while GI, CGT and SD contributed N7.7269 billion or 1%, N19,6559 billion or 2% and N7.6025 billion or 1% respectively. Other years figures show related improvement but not to be compared with the oil tax revenue.

Problems confronting FIRS in revenue generation in Nigeria

FIRS faces the under-discussed challenges in tax revenue generation in Nigeria. These include among others; tax evasion and avoidance, lack of motivation and remuneration and corruption.

- **Tax evasion and avoidance**

Tax evasion is one of the major social problems inhibiting development in developing countries and eroding the existing welfare state in developed economies in the world. This has led to a growing attention among policy makers, western countries, international agencies and scholars. An enviable society can only be visible when domestic revenue can be mobilized for her social obligation to the citizens.

In Nigeria, between 2007 and 2015 over 2.5 trillion Naira had been lost to tax evasion (FIRS, 2015). This resulted from failure of some companies to pay their CIT, CGT among other taxes they were supposed to pay to the government. Below is a table showing some companies that defaulted in their tax obligations and had their premises sealed off or taken to court.

Table 3.5: Samples of selected companies that evaded tax in Nigeria between 2007 and 2015

Defaulting Company	Amount Involved	Location
ISO Glass Industries Limited	N12,037,416.99	Block E, Plot 17, Oluyole Industrial Estate, Ring Road
Michael Okpara University of Agriculture's Guest House	N3.5m	Michael Okpara University of Agriculture, Umudike.
De-Latino Concert Limited	N6,677,221	Umuahia, Abia State
Hotel Macbeck Limited	N273,313.40	Umuahia Abia State
Ohama Suites Limited	N1,153,500	Umuahia Abia State
Onyems Classic Pharmacy	N400,000	Umuahia Abia State
Otubraco Nigeria Limited	N540,437:50	Umuahia Abia State
Asjay & Company Nigeria Limited	N10,735,866.26	Abuja
Ambeez Properties Limited	N892,500	Plot 2021 Ndola Crescent, Wuse Zone 5
Stanzel Associate Limited	N3,163,159.41	Plot 104, 3rd Avenue, 11 Estate Gwarinpa, Abuja
Tracit Ventures Limited	N21,042,946.39	5b, Cappa, Palmgrove Estate, Ilupeju, Lagos
Satek Nigeria Limited	N24, 794, 394	8/10, Ilupeju Bye Pass, Lagos
Bolingo Hotel	N340 Million	Abuja
Fiddil Commercial Company	N150,524,655,000	Trans-Amadi, Port-Harcourt
Annajul Rosari Limited	N50,998,582.70	102 Rumuogba Estate
Roche Construction Nigeria Limited	N218,939,417.29	Owerri
Sycamore Consulting Limited	N59,977,290	Lagos
Frank Gilly Nigeria Limited	N26,892,862.23	Owerri
Kabo Airlines Limited	N149,707,949.03	Kano State
Munaco Ventures Limited	N385,933.50	Kano State
Paki International Motors	N51,148,117.57	Kano State
Prince Hotels	8,359,680.76	Kaduna State
PAN	N1.291 billion	Kaduna State
NICON Hotels	N6.2 billion	Abuja, FCT

Source: FIRS Reports as compiled by the researcher, 2017

From the table, we observed that there had been tax defaults from many companies in the country. The table records a little evidence of tax evasion in the country. In Ibadan, the FIRS team sealed ISO Glass Industries Limited located at Block E, Plot 17, Oluyole Industrial Estate, Ring Road, over an alleged tax debt of N12,037,416.99, accumulated since 2011. In Umuahia, Abia State, the team sealed nine firms for tax default. Some of the affected firms are the Michael Okpara University of Agriculture's Guest House, which allegedly owes N3.5m; De-Latino Concert Limited, N6,677,221; and Hotel Macbeck Limited, N273,313.40. In Port Harcourt, the Rivers State capital, the FIRS enforcement team shut the offices of Fiddil Commercial Company at the Trans-Amadi area of the city over tax liabilities totalling N150,524,655,00, accumulated between 2010 and 2015. Other companies dis-trained included Benkolo Investment Limited, which owes N15, 728, 386. 34; Kolo Industries Nigeria Limited, N14,279,547.32; Frank Gilly Nigeria Limited, N26,892,862.23, and Owerri Hotels, N14,802,846.22. The taxes these firms default comprise mainly company income tax, withholding tax; value added tax and education tax.

In tackling the challenge of tax evasion in her tax revenue generation efforts, the FIRS official on duty suffer hostile attitude of some firms towards them during the enforcement exercises. In some places, the defaulting firms openly attack the officials with hired thugs (Alao, Nwogwugwu, Alofe, Adebola, and Alao, 2011). Mandeun (2012) particularly expressed sadness that one man who claimed to be a magistrate obstructed the team's operation at one of the places visited in Lagos and tried to incite the crowd against members of the team.

Apart from tax evasions, there are other impediments that affected the tax revenue collection efforts of the FIRS negatively between 2007 and 2015. These include a lack of reliable funding. This had persisted at the FIRS for years prior to Omoigui Okauru's arrival. Although the FIRS was responsible for generating revenue at the federal level, the service faced a drawn-out budgeting process just like every other government department. Political wrangling often delayed the federal budget's approval, leaving the FIRS without funds to pay its staff. Resource delays and shortages hurt revenue collection efforts and undercut government spending. By the early 2007, the Nigerian government limited domestic spending to the amount of revenue collected, as part of efforts to reduce the country's debt; further borrowing was not an option. The cash budget system, intended to reduce the budget deficit and improve fiscal discipline, caused unpredictable fluctuations in appropriations to ministries. Without knowing how much money they would have to spend on their own operations during the year, FIRS managers could not move ahead with plans to improve revenue collection. Like her predecessor, Omoigui Okauru saw the need to invest in technology that could automate the collection process and modernize tax administration. But she also saw that the cash budget system did not allow her to direct resources to those areas, such as computers and personnel training, that needed the most improvement (Okauru, 2008).

- **Lack of motivation and remuneration**

There has been a large body of literature on lack of motivation and remuneration and the direct effect on workers' productivity (FRN, 1997, 2002; Ariyo, 1997 and Ola, 2001). In particular, Odusola (2006) and Philips (1997) opine that tax administration and individual agencies suffer from limitations in man-power, tools and machinery to meet the ever increasing challenges and difficulties. These scholars believe that the negative attitude of most tax tax collectors towards taxpayers could be linked to poor remuneration and motivation. Philips (1997) considers the paucity of administrative capacity as a major impediment to the government in its attempts to raise revenue in Nigeria.

For instance, as at March 2003, the FIRS had 7,463 staff members throughout the country. Of these, a mere 12.6 percent or 964 emloyees were tax professionals/officers. The predominance of support staff in a professionally inclined agency like the FIRS does not augur well for the country. The more precarious situation is the one at the local government level (Agu, 2010). According to Odusola (2006), Oyo State has 370 tax officers to cover 33 local government councils and Kwara had 111 to administer tax across the state's 16 local councils.

Apart from the paucity of staff, the ones on ground do not receive adequate training to keep them abreast of the latest developments in tax related matters. The national draft policy did not address this very important issue. Lack of motivation and remuneration of workers have practical implications. It suggests that if workers are not adequately motivated, it will lead to poor assessment and consequently, weak total coverage of tax administration.

- **Corruption**

Corruption was another challenge. Consequently, various forms of corruption have occurred in the FIRS even with collaboration of its staff. A few examples of stealing, conversion and diversion of FIRS cheques existed. Wuse Community Bank as an outfit was a serial fraudster specializing in fraudulent diversion of cheques made out in favour of FIRS from key government departments (FIRS, 2010). Everybody was on the take, bankers, accounting staff of government departments, and all other 'eyes wey see'. Sums involved as at 2007/2008 was estimated at over 500m naira. A certain Mohammed Dangana was the GM/CEO of this Community Bank as at that time.

Gateway Bank and Trans International Bank also were conduits for the suppression, diversion or direct conversion of such cheques made out in favour of FIRS (FIRS Guage, 2014). A key bank staff of Gateway bank that bolted as at the time of the investigation was one Bunmi Esan. A certain Mr. T. Uwhubetine who was not a bank staff featured prominently as an 'independent tax collection agent'. A conservative estimate of loss of government revenue as a result of the activities of these fraudsters can be put at over 3 billion naira over the period 2009 to 2013.

Scouring of ministries and Government departments – especially the obscure ones for cheques made out in favour of FIRS for taxes withheld or VAT was easy for fraudsters. Without prejudice some of the banks that featured prominently in the investigations during this era of massive diversion of tax revenue include – Gateway Bank Plc, Platinum Bank Plc, Access Bank Plc, Midas Bank Plc, Center point Bank Plc and Trans International bank. It was a wild era in banking. Key Government departments involved included: Federal Capital Territory, FCDA, FCT Water Board, Federal Ministry of Agric, Federal Ministry of Power and Steel, National Hospital Abuja, National Boundary Commission & Nigeria Export Promotion Council, Abuja (Azubuike, 2009; Okauru, 2011).

Furthermore, between 2010 and 2013, a junior level cadre staff of FIRS in Port-Harcourt, Rivers State successfully set up consulting outfits called Igonel Nigeria Limited and Igonel Telecommunication (FIRS, 2013; Nwekeaku, 2013). The MD/CEO of these outfits was Mr. Isaac Igoma, who was also a staff of FIRS. He was not a member of CITN or any known relevant professional organisation. But he was a tax consultant and a major philanthropist amongst the Abua Community in Rivers State. This Mr Igoma was the person that orchestrated the receipt of $2.5 million from the Haliburton Group. This was an amount that was highlighted as bribe money to Nigeria tax officials by Haliburton, who subsequently faced sanction from the US Office for foreign corrupt practices. Investigations revealed that Isaac Igoma had perfected the act of diversion of FIRS cheques, outright stealing and massive collection of bribes from companies and organisations in the Rivers State. He was not only loud and conspicuous; hiring private jets for social junkets in Equitorial Guinea, Malabo and other neighbouring states, his status was not diminished even in the FIRS PH office where he was a level 06 officer.

In addition, sometime in 2012, CFAO Nig Plc through their Financial Controller Mr R. Voss engaged a firm named NIC-ADEBCO CONSULT as consultants for the purposes of tracking and collecting With-holding Tax credits due to CFAO for an agreed commission (Oriakhi and Ahuru, 2014). Apparently, the consultants had engaged the services of an insider in FIRS, who negotiated for himself a 50% share of the commission due to the consultants from CFAO. Wherever there is money to be made, avarice and greed lurks around. It did not take long for this arrangement to mutate and translate into a massive scam involving the forgery of fake and non-existent withholding tax receipts amounting to N555,241,118.63.

Strategies FIRS employs to enhance revenue generation in Nigeria

The challenges of FIRS in tax revenue generation in Nigeria can be mitigated via intensifying tax education, staff development among others.

- **Intensifying tax education**

Some of the strategies embarked upon since 2007 to smoothen interactions with taxpayers include taxpayer education services, SERVICOM and the practices of corporate social responsibility. All these strategies are aimed at not just enlightening the taxpaying public but also engendering confidence in the tax system (Oladimeji, 2013).

The education programmes take the form of radio and television jingles and promotive discourses on tax related topics. The FIRS sponsor such educational programmes to reach out to tax payers to properly sensitize them in issues of tax payment and administration as it affect them. The FIRS presently is working with graduates of Economics, Law, Accountancy and other related disciplines drawn from the N-Power programme of the federal government to go to markets, town meetings, religious meetings to educate the tax payers. These approaches have no doubt increased the awareness of tax payer as a good are daily turning in for assessment and payment.

Following the initial 2006 perception survey the FIRS contracted for more polling of the public to assess its image. Although surveys in 2010 and 2011 showed marginal improvement in how the respondents viewed the revenue service, the perception of corruption and mismanagement remained. However, the surveys indicated that much of the dissatisfaction stemmed from concerns about the government's overall misuse of tax revenue rather than specific dissatisfaction with FIRS performance. Accordingly the FIRS recorded in 2010 non-oil revenue N1.74 trillion (US$11.5 billion), more than six times the 2003 total of N265 billion (US$1.7 billion) (Adeyemi, 2012).

Furthermore, outreach was an important component of the reform process to follow. A 2006 survey by a consulting firm found that much of the public viewed the service as corrupt and cited mismanagement of funds as the greatest disadvantage to paying taxes. The negative perception of the FIRS matched a pervasive public dissatisfaction with the government. In 2007, the FIRS launched a massive multimedia public relations campaign that included a new logo designed to create a new "brand" for Nigeria's tax administration. Media advertisements highlighted the responsibility to pay taxes and the government services that the taxes funded. Billboards and posters featuring waterworks and freshly paved roads sprang up around the country.

As part of the internal reorganization of departments, FIRS allocated staff and resources toward a dedicated communications directorate. According to Segun Sosimi, special assistant at the time, to the head of the Service, the FIRS's public-image campaign represented a sharp break from the past. "We used to be selective about what events we went to, but now we seek out places where we can get the word out about the FIRS," (). Because of complicated procedures, many businesses had not understood how the FIRS collected withholding taxes, for example. It's like creating a fraternity. The Service shares their pamphlets. It's an information campaign for the private sector. The FIRS hosted information sessions at trade fairs, town hall meetings and road shows (Abiola and Asiweh, 2012). The service also gathered important input from the private sector through the outreach campaign, and sought to incorporate the input in the 2009 draft of the national tax policy.

- **Staff Development**

The quality of the human capital in any organization dictates the quality of service delivery. This being the case, beginning in 2004, the FIRS took the first steps to reorganize human resources management. But, although the leadership recognized the need to align the hiring process with the requirements of the reform, the Federal Civil Service Commission controlled the recruitment, hiring, dismissal and discipline of the FIRS staff (Fossat and Bua, 2013). As long as the civil service dictated human resources management, comprehensive reform was impossible. The FIRS lacked the money for proper staff training, development and performance appraisal. A joint committee with representatives from both the FIRS and the civil service met in 2004 to examine how they could optimize staffing levels, but the then head of the Service, Omoigui Okauru and her team understood that transformation required a departure from previous human resource practices. As they waited for the National Assembly to approve the FIRS Establishment Act, team members began planning for the development of an integrated human resources payroll and pension management system. The system would manage personnel budgets and track the training and evaluations of the staff.

Drawing on her experience in consulting, Omoigui Okauru also sought to build a performance management culture that evaluated staff based on results. “Even as we restructured, people knew what was going to be rewarded and recognized as performance,” (Oriakhi and Ahuru, 2014). The revenue service needed to fill 1,900 vacancies in order to improve the ratio of professionals to administrative staff and meet the needs of the chairman’s plans for improved tax administration. Until legislation allowed the FIRS to control hiring, the service took on consultants and employees on a contractual basis. An unexpected political hurdle delayed the service’s plans to implement its own human resources policies. Although President Obasanjo signed the FIRS bill into law during his last days in office, the office of the new president, Umaru Yar’Adua, quickly suspended the revenue service’s ability to begin direct recruitment. The head of the Federal Civil Service Commission had disputed the constitutionality of the law and argued that the commission should retain the power to manage personnel matters for all public servants. The Attorney General took almost a year to rule in favor of the FIRS.

For FIRS, the delay illustrated the limits of building coalitions in support of reform efforts. According to the Service,

> “You can go through these processes, but the real test is what happens when you make that decision and you take that action. Then you’ll know for sure those who are behind you, and those who are not,” she said. “Even though I’ve made all of these presentations and everybody said they were with me, once … the FIRS Establishment Act passed in 2007, the first person to kick against it was one of the stakeholders.”

Therefore, even when the revenue service had received statutory authority on hiring, other challenges impeded effective recruitment. The Service received constant requests from members of other ministries, the National Assembly, and other stakeholders to hire people they recommended. This is because in their minds, they supported the institution and believed that they also need to be supported (FIRS, 2015).

However, the team prized transparency and fairness in the recruitment process. Although Omoigui Okauru and her team were open to the idea of hiring staff recommended by ministers and National Assembly members who had voiced support for tax reform, they wanted to limit such “stakeholder hires” to entry-level positions as much as possible. All new hires, regardless of who had recommended them, had to undergo standardized tests, followed by interviews with an internal hiring panel, and a formal induction course upon entry.

By October 2009, 60,000 people had applied for the advertised vacancies. The FIRS hired many finance and accounting professionals who had lost their jobs in the wake of the global financial crisis in 2008, increasing the overall staff’s level of talent and education (Obadan, 2012).

In addition to hiring professionals, the revenue service began to improve the training of existing staff. Employees often had shifted from department to department as needs dictated, but after 2007 the FIRS concentrated on placing employees on career paths based on their particular skills. The service recruited on the basis of particular specialties and put new employees on career paths as well. Using a mix of domestic and international consultants, along with internal FIRS trainers, the service launched a program of mandatory annual training tailored to the skills that each position required. In addition, many staffers participated in quarterly skills workshops. Staffers worked with supervisors to identify areas where they needed to improve. Sometimes with the help of outside consultants, the management team designed educational modules for each area of specialization (Adeniyi, 2008).

Computer training was also a priority. From 2005 to 2007, 3,000 people more than half of the FIRS workforce learned various computer skills. Later, when funding autonomy led to increased revenue, management began to purchase computers and updated equipment for all employees. Initially, the unions and the existing staff resisted the changes. They feared that under the new legislation, which set higher educational standards for employment, many would lose their jobs. To win their support, the leadership of the Service approved a five-year grace period, until 2013, for staff to earn the required certification (Oriakhi and Ahuru, 2014). The reorganization of departments and offices was a major component of capacity expansion.

In the past, separate offices had administered separate taxes for each region. As training improved the staff’s ability to handle more than one type of tax, the FIRS began to consolidate its offices and integrate them into one-stop shops that enabled taxpayers to process all of their taxes at a single point rather than going to separate offices to pay each type of tax. Simplified payment procedures, including greater opportunities to pay taxes through banks, limited the opportunities for staff to negotiate with taxpayers and siphon off revenue (Akpan, 2009).

Prior to the FIRS Establishment Act in 2007, FIRS closed offices with poor performance and moved staff to assignments where there was less interaction at the point of payment. The transfers and office closures created uproar within the FIRS staff. Rumors spread that management intended to lay off all of the workers in closed offices, despite the fact that at the time the Federal Civil Service Commission still maintained authority over personnel decisions.

Recommendations

Following the findings of the study, we put forward below some recommendations to make the Service more active in the collection and administration of taxes in Nigeria.

The government should in all fairness increase the motivation and remuneration of the FIRS staff. An enhanced motivation and remuneration will help the Service to sustain its facilities including human capital to arm-twist tax evaders. The temptations of indulging in corrupt activities which reduces the revenue efforts of the FIRS will reduce with enhanced motivation and remuneration.

Furthermore, identified culprits who abuse their offices (position) in the Service need to be met with stiffer penalty. On conviction, such a person should not only be sacked/dismissed but must pay back to the government in full his loot and sent to prison. This when done will serve as deterrence to others.

In addition, we also recommend that tax officials should be constantly trained and re-trained on the job. In the same way, deliberate and more aggressive public enlightenment campaigns are to be embarked upon by government, the FIRS and other state revenue boards against evasion. Also, members of religious bodies should encourage their members to pay tax to enable the government to bring about developments to the people.

Conclusion

Whenever the hard earned money taxpayers pay to governments' coffers is being stolen or misused, they will do everything to evade tax. Herein lies the key; for corruption breeds corruption and fraud multiplies in any society where government has disconnected with the people. A major component of addressing the issue of fraud and corruption in tax collection drives of the FIRS is to uphold best practices in governance. More importantly, citizens do not see the need to pay tax because they feel that the tax money is not judiciously used.

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