TAXPAYERS PERCEPTION OF TAX ADMINISTRATION EFFECTIVENESS AND REVENUE GENERATION IN NIGERIA

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Abstract
The study examined the relationship between perception of taxpayers of tax administration effectiveness and its implication on revenue generation in Nigeria. The main objective of the study was to investigate empirically using survey data how taxpayers' perception influences tax administration's effectiveness given the tension and expectation gap that exist between taxpayers' and revenue authorities. Cross-section survey research design was employed to collect data from target respondents comprising of FIRS Staff, Corporate Taxpayers and Professional Tax Practitioners. The data was analysed using partial least square structural equation modelling. The study found that perception of taxpayers on tax administration effectiveness strongly influences taxpayers' willingness to comply and thus has implication for revenue generation. The finding of the study underscores the need for designing policies that are taxpayer centric. The study recommends improvement in the system of tax administration to make it simpler, transparent and accountable to facilitate compliance by taxpayers.
Keywords: Taxpayers Perception, Effective Tax Administration, Revenue Generation

Introduction
Tax administration has been extremely important to both those concerned with increasing revenue collection to increase tax yield and restore macroeconomic balance and those concerned with the effect of tax policy on the economy. In view of its perceived significance, many scholars such as Somorin (2017), Alink and Kommer (2016),Oyedele (2015),Bird (2015) and Lamb &Lymer (1999),recognized the importance of tax administration and the need to give it priority to achieve the basic philosophy of taxation.

Several countries in Asia, Pacific and Africa have been making and implementing reforms, policies and strategies to lift up their tax revenue. Despite the reform's effort many countries, are unable to raise sufficient revenues to finance budgets and to support the developmental needs. According to the World Bank report (2019) global tax revenue has been falling steadily since 2004 due to poor tax administration. According to the report, many developing countries in Asia, Latin America and Sub-Saharan African Countries mobilise less than 17% tax revenue to GDP i.e. below the Millennium Development Goal (MDG) bench mark of 20%. In the case of Nigeria, the tax revenue contribution to GDP trails at 6%.Paradoxically, Nigeria's tax administration system has been described by some scholars as unduly complex and unfriendly to taxpayers in terms of simplicity and ease of compliance (Somorin, 2017, Oyedele 2015).

Though, quantum of revenue collected is often used as a yardstick to measure the performance of revenue authorities and hence their effectiveness, there are contending views that the volume of revenue collected alone may not be a true determinant of effectiveness. In this regards, Kete (2018), observed that, a poor-quality tax administration may be able to collect substantial amount of tax revenue from easy to tax persons such as personnel emolument and other fiduciary taxes, but unable to levy and collect taxes from businesses and consultancies. Measuring the effectiveness of tax administration therefore continue to be a challenge. Since tax administration is the art of the possible, no matter how good a tax policy and instrument appear, it cannot be implemented successfully without the cooperation and buy in of taxpayers. Tax analysts/experts have consistently questioned the quality of tax administration in Nigeria and claimed that more tax revenue can be generated if taxpayers perceive the tax administration system to be effective tax administration(Fowler, 2019, Somorin, 2017, Oyedele, 2015). According to Weeb and Hussain (2011), taxpayers' confidence that politicians would be able to adopt a balance approach to tax that is equitable and progressive, affects morale. In the same vein, Gberegbe, Idornigie and Nkanbia-Davies (2015), found a significant relationship between the perception of fairness and level of compliance by taxpayers. In their study, Sabele-Mpofu (2020), show taxpayers' perception of the quality of governance and level of transparency in utilization of tax revenue positively influence compliance behavior. In the same vein, Vincent (2021) in his study found that certain economic social and behavioral factors such taxpayers' attitude and perception of tax administration effectiveness has implication for compliance and consequently revenue generation.

This study is motivated by the above findings, coupled with continuing efforts of tax administrators in Nigeria to stimulate taxpayers to comply with their tax obligation so as to boost tax revenue. The main objective isto contribute to the involving empirical literature in the subject and make appropriate policy and practical recommendations for improving the effectiveness of tax administration system and revenue generation It is thus hypothesized that there is no significant positive relationship between taxpayers perception of tax administration effectiveness and revenue generation of FIRS.

Literature Review and Theoretical Framework

Literature Review

The importance of an efficient and effective tax administration cannot be overemphasized.While tax policy and tax laws create potential for raising tax revenues, the actual amount of taxes flowing into the government treasury, to a large extent, depends on the efficiency and effectiveness of the revenue administration. Maintaining an effective tax administration system is not an easy task. It requires a robust reform policy and a dogged commitment to benchmark performance. According to Shahroodi, (2010), an effective tax system is one, which collects the highest amount of taxes using existing resources within the shortest possible time duration and with the lowest possible collection costs.Thus as argued by Gurama and Mansoor (2015) and Bird (2004), for a country to have an effective tax administration, it has to have general commitment to reform, failing which leads to an ineffective tax administration. In this regard Abiola and Asiweh (2012),established that effective tax administration and its enforcement machinery are significant in increasing tax revenue and can thus help to check corruption, tax evasion and sharp practices that are prevalent in many tax administrations.For tax administration to be effective, it has to balance the conflicting demands of government for increased revenue generation and taxpayers demand for simplicity, fairness and accountability, Kete (2018),Katairo (2011) and Nkote and Luwugge (2010). The authors argue that, a good tax administration should be explicit in terms of what to pay, how much to pay and when to pay. However, the challenges of designing and implementing effective tax administration is not a rocket science and thus cannot be met solely by use of better tool by tax administrators. Constructive and substantial changes in the institutional environment are essential. Building a good tax administration, according to Braughgan, Fijeldsteid and Moore (2008), is much like building a good state. Both activities produce better result if carried out simultaneously. In this regards, Vincent (2021), in his study found certain economic social and behavioral factors impede tax administration effectiveness and by implication taxpayer compliance behavior. The factors are complexity of tax type, opportunity for non-compliance, poor taxpayer's knowledge and education,taxpayers' attitude and perception of the tax system and tax deterrence and punitive system.

The level of compliance may also depend upon the willingness of the taxpayers to comply with the tax laws. This willingness could also be attributed to the attitude that taxpayers demonstrate at any given point in time. Jackson and Milliron (1986) andRoth, Scholz and Whitte (1989), found that taxpayers' concerns about fairness have links with attitudes and behavioral intentions about tax compliance. Therefore, to understand a particular individual taxpayers' behavior, it is important to identify the determining variable of behavioural intentions.Fischer, Wartwick and Mar(1992),supports the view, arguing that taxpayers' attitude and perception of tax system fairness is one of the factors that affect tax compliance. Fairness deals with the extent to which taxpayers feel that the process is fairly designed and administered. This includes taxpayers understanding of the system and how they are treated by tax officials, fairness of penalties and availability of recourse in cases of abuse. Taxpayers are more likely to comply if they have been treated fairly, respectfully, honestly and impartially Fijelstied and Tungodden,(2003),Shapiro and Selemrod (2003). Building trust can help to make tax reform more popular and thus generate both short and long term political gains Cheeseman& de Gramont,(2017).

Evidence from the literature shows that perceived lack of fairness of tax system is significa ntly related to tax non-compliance (Richardson, 2006). The extent to which taxpayers perceive a tax system to be fair influences their attitude to pay taxes to government. This view is supported by the findings of Misrak (2008), who reported that perceived inequality of tax system (i.e. unfair and unnatural tax system which will allow taxpayers to rationalize cheating on their own returns), complexity of tax law (hard to understand), lack of applicability of the tax penalty system, low level of taxpayers' awareness, low level of integrity and professionalism of the tax administration's staff, and tax administration's inability to ensure impartiality negatively affect taxpayer's behavior and perception towards tax authority and hence tax compliance. Coskun (2009), Alm (2011)and Alabede, Ariffin and Idris (2011), drew similar conclusions, that a tax payer whose purpose is to demonstrate his opinion on a system will evaluate the fairness of the system with objectivity, whereas the taxpayer whose attitude is motivated by what benefit to derive from the system may label the tax system fair only if he is benefiting from it.

With respect to taxpayers' willingness to comply, evidence from the literature suggests that taxpayers'perception of tax authority'seffectiveness affects tax compliance.According to Young, Danny and Daniel(2013), taxpayers' expect that revenue generated from taxes should be spent and accounted for meaningfully by the state as a condition for compliance. Where this is lacking, it can cause a slack in taxpayers' commitment to pay their taxes. Thus, the extent to which the tax office is delivering on its charter with fairness affects compliance.

In a study on tax morale in Nigeria, McCulloch, Moerenhout and Yang (2021), established a strong positive relationship between taxpayers morale and level of equity and fairness of the tax system, i.e the more likely taxpayers' believe that other people are paying the likely, they are to comply with tax payment obligation. Furthermore, the less likely tax officials are to demand for gratification, the high the level of compliance. The authors also found that perception of higher penalties and tax avoidance difficulty improves tax revenue. Taxpayers' compliance behavior is also positively correlated with the quality of governance of tax authorities and level of transparency in the utilization of tax revenue Sabele-Mpofu, 2020.

Theoretical Framework

The theoretical under pinning of the study is the slippery slope model developed by Kirchler, Hoelzl and Wahl (2007). The framework argues that the tax climate in a society continuously revolves between antagonistic and synergistic climate. Under an antagonistic climate the relationship between the tax authority and taxpayer is vexed, with the two groups working against each other. The antagonistic climate is devoid of trust and typically characterized by cops and robbers attitude. Tax authority perceives taxpayers with suspicion as 'robbers' seeking for the slight opportunity to cheat or evade and thus have to be kept on check. Taxpayers on the other hand feel persecuted by the authorities 'cops' and think it is right to hide. Under such climate, the gap (social distance) between tax authorities and taxpayers is likely to be large with little regard and little positive feelings toward tax authorities. Consequently, voluntary compliance will probably be negligible as individual taxpayers'may likely resort to rational weighing of the cost and benefit of evading.

On the other hand, under the synergistic climate, there is goal congruence between the citizens and authority. The climate is characterized by trust and mutual respect between the actors. The citizens view tax authority as members of the same community with taxpayers' performing community service. Tax authority's approach in discharging their function is service-oriented attitude with trust and accountability as espoused under the New Public Management. Thus, social distance is likely low and voluntary compliance high.

The nuances of the theory are applied to explore the nexus of the relationship between effective tax and taxpayers' perception on the revenue performance of FIRSdue to the perceived tensions between revenue authorities and taxpayers. It should be noted that the major drawback of the theory is that it considers the relationship between revenue authorities and taxpayers as individuals without considering that significant proportion of taxes such as pay as you earn, value added tax and withholding tax are collected by agents under a fiduciary arrangement without necessarily the consent of the taxpayers'.

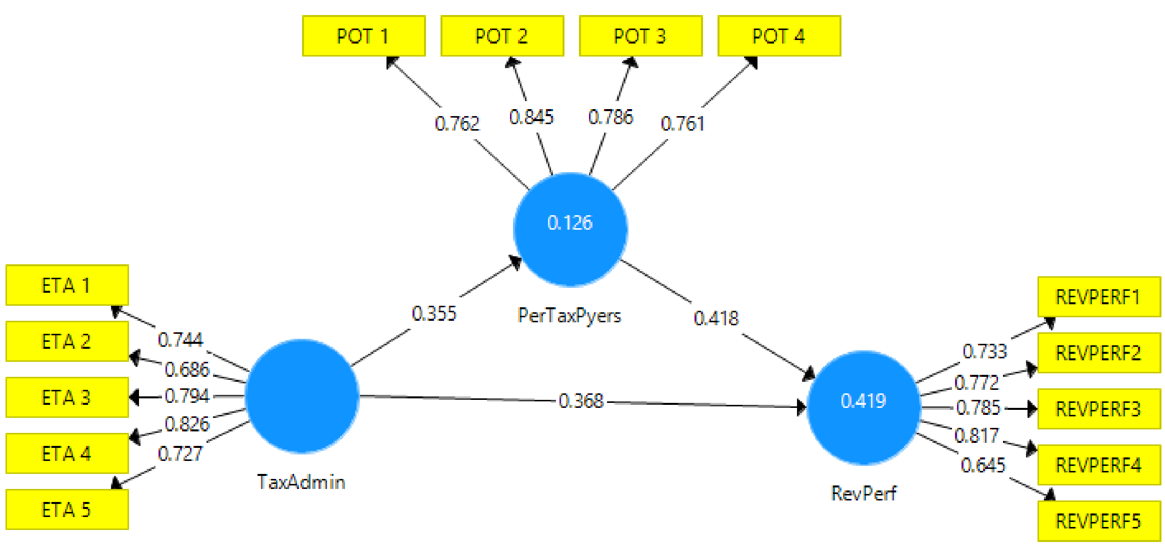
Research Methodology

The study employed survey design.The population of the study consists of 3765 Staff of Federal Inland Revenue Service in Nigeria that are on grade level 10 and above, 833 Professionals in Taxation licensed by the Chartered Institute of Taxation in Nigeria (CITN) and staff of 246 Listed Companies on the Nigerian Stock Exchange (NSE) that are responsible for handling corporate income tax matters. The population is diverse consisting of these stakeholders to have a balanced opinion in the study.

Based on the population of 4,844, the appropriate sample size of 357 is proportionately determined based on the population of strata, that is, 390, 85 and 25for FIRS, Tax Professional and Staff of listed firms respectively. This figure was arrived at using the Krejcie and Morgan's (1970), table with a population of 5000. Krejcie and Morgan's (1970), sample size determination criterion was usedbecause it takes into account both level of confidence and precision, thus, minimizing sampling error. The survey data was analysed using Partial Least Square Equation Model (PLS SEM) Software.

Presentation and Discussion of Results

The study conducted a variance-based SEM analysis by means of PLS using the SmartPLS 3.28 software. Figure 2 and Tables 1 and 2 show the results of the research model. The results assessment considers two stages: First, the study assessed the measurement model and then the structural model. This study adapted reflective measurement model for all the research constructs. The first step in reflective measurement model assessment involves examining the indicator loadings. Although loadings 0.708 are recommended, loadings of 0.60 are acceptable in an exploratory research (Hair et al., 2019), since they indicated that the construct explains more than 50 percent of the indicator's variance, and therefore providing acceptable item reliability (Duarte &Amaro, 2018). The result is presented in Table 1. The outer loadings of all the research constructs are above the recommended threshold value of 0.60 (Hair et al., 2019), and thus provides acceptable item reliability.



Fiure 1

Source: The Measurement Model Generated by the Author from PLS software

Table 1.

Construct	Item	CR	AVE
Effective TaxAdmin		0.871	0.573
ETA 1	0.744		
ETA 2	0.686		
ETA 3	0.794		
ETA 4	0.826		
ETA 5	0.727		
TaxpayersPerception		0.868	0.623
POT 1	0.762		
POT 2	0.845		
POT 3	0.786		
POT 4	0.761		
RevenuePerformance		0.867	0.567
REVPERF1	0.733		
REVPERF2	0.772		
REVPERF3	0.785		
REVPERF4	0.817		
REVPERF5	0.645		

Source: Generated by the Author from PLS output

Table 1, indicates that the Cronbach's alpha values of the constructs with first-level reflective measurement models are greater than 0.70 in respect of all the variables, with highest of 0.911 and lowest value of 0.731. The more liberal composite reliability (CR) to assess the internal consistency of a PLS-SEM model's constructs indicates that the values of the reflective measurement model fall between satisfactory levels of 0.70 and 0.90. The average variance extracted (AVE) is used to evaluate the convergent validity of the reflective constructs. The model's AVE values are mostly above the recommended threshold 0.50, indicating that all the constructs explain more than half of their indicators' variance.

The next step is to assess discriminant validity, which is the extent to which a construct is empirically distinct from other constructs in the structural model. Traditionally, discriminant validity was assessed using Fornell and Larcker (1981), criterion where each construct's AVE was compared to the squared inter-construct correlation of that same construct to see if the shared variance for all model constructs is not larger than their AVEs. However, inline with Henseler (2017), the Fornell-Larcker(1981),criterion does not perform well in assessing discriminant validity, particularly when the indicator loadings on a research construct differ only slightly (when all the indicator loadings are between 0.65 and 0.85). Thus,Heterotrait-monotrait ratio (HTMT) of the correlations was considered. The result of analysis returned a HTMT value ranging from 0.32 to 0.76 for all the constructs that are within the accepted level of < 1 and .85 respectively. The result is shown in Table 2, and figure 2.

Table 2. Discriminant validity using HTMT

Construct	PerTaxPyers	RevPerf	TaxAdmin
PerTaxPyers			
RevPerf	0.665		

TaxAdmin	0.433	0.611

Source: Generated by the Author

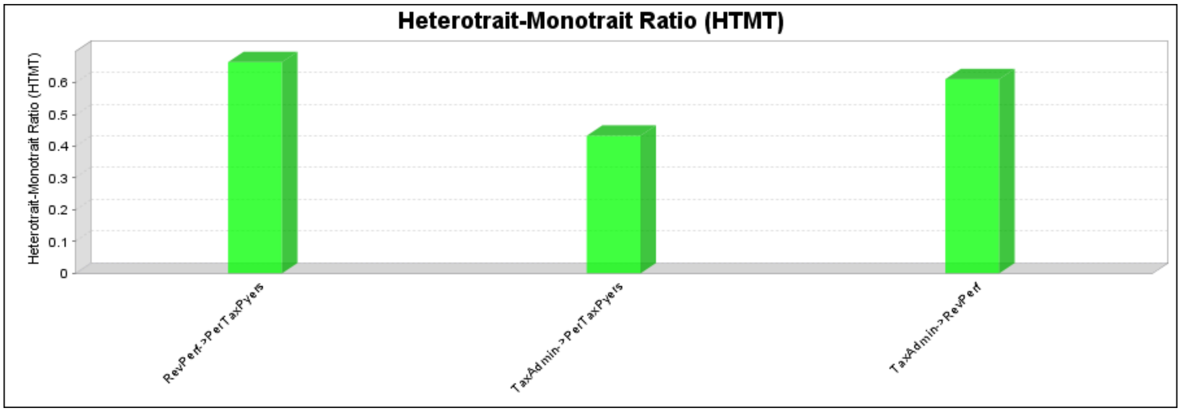


Figure 2. HTMT

Source: Generated by the Author from Survey Data

The next step is to assess the structural model estimates in order to examine the hypothesized relationships among the research constructs in the conceptual model as shown inFigure 3 and Table 3 below:

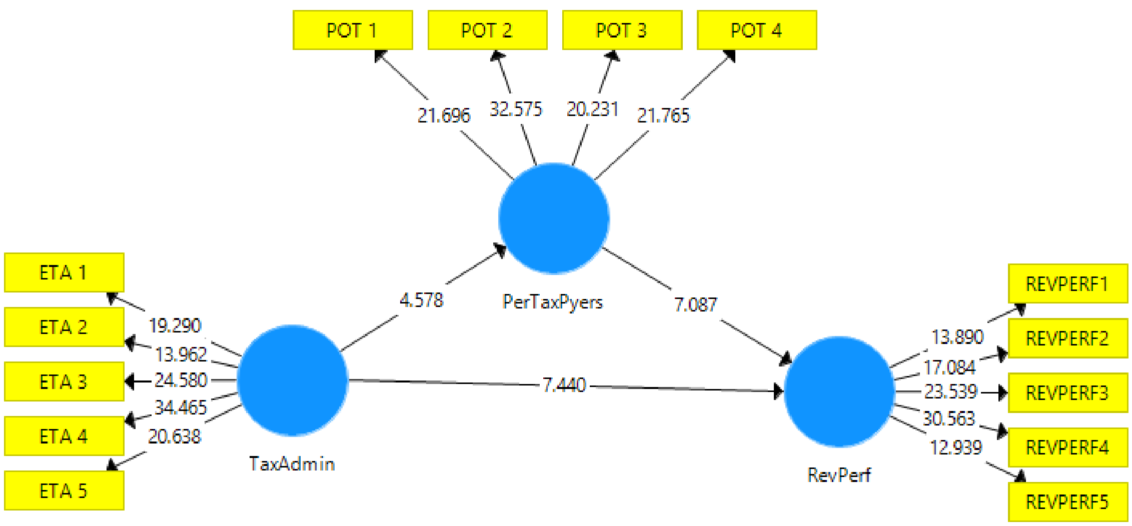


Figure 3.

Source: The Structural Model Generated by the Author from PLS Software

Table 3. Size and Significance of the Path Coefficients

Hypotheses	Beta	STDEV	T Statistics	P Values	0.025	0.975
PTaxCol ->RevPerf	0.418	0.060	6.962	0.000	0.298	0.533
ETaxAdm ->PTaxCol	0.355	0.079	4.478	0.000	0.196	0.498
ETaxAdm ->RevPerf	0.368	0.051	7.242	0.000	0.259	0.464

Source: Generated by the Author from Result Output

The coefficients in table 3 confirm the hypothesized positive relationship between taxpayers'perception,effective tax administration and revenue performance with beta value of β=0.355, β=0.368 and β=0.418 respectively. The R^2 values of both direct and indirect effect confirm the finding.

Table 4. Determination of coefficients using R^2 *Value*

Construct	R Square
PerTaxPyers on collection process	0.126
Revenue Performance	0.419

Source: Generated by the Author from Result Output

Effect size examines the change in the f^2 value when a particular predicting variable is excluded from the model. This statistical assessment is used to assess whether an omitted variable has any substantive impact on the latent endogenous variable (Hair et al., 2019). Equally, the effect size is measured using rule of thumb as 0.02 small, 0.15 medium, and 0.35 large effects on the target construct respectively (Cohen, 1988). The result of effect size (f^2) analysis is medium (.21), and large (.37).

Further a cross-validated redundancy criterion was used to examine the predictive relevance (Q^2) for the latent variable of the model. The Q^2 value obtained using the blindfolding procedure as seen in Table 5.

Table 5. Predictive Relevance (Q^2)

Construct	SSO	SSE	Q^2 (=1-SSE/SSO)
PerTaxPyers	1428.000	1348.619	0.056
RevPerf	1785.000	1412.686	0.209
TaxAdmin	1785.000	1785.000	

Source: Generated by the Author from PLS Output

The guideline for assessing predictive relevance of the structural model is that Q^2 value should be larger than zero (0) to suggest a small predictive relevance, and 0.25 for medium predictive relevance as well as 0.50 for a large predictive relevance. As the Q^2value is above 0.25, the predictive relevance of the model is valid. This is in tandem with the apariori expectation of the study that the effectiveness of tax administration on revenue performance largely depend on the perception of taxpayers.

Similarly, as regards to overall model fitness, this study employed the Standardized Root Mean square Residual (SRMR), to measure model fitness.A value of zero indicates perfect fit, and any value less than 0.08 is generally considered/accepted as a good fit (Hu &Bentler, 1998). The result of analysis returned an SRMR value of 0.086 which is also within the accepted threshold value of .08 and < 1, indicating a very good fit.

Table 6, Overall Model Fit

	Saturated Model	Estimated Model
SRMR	0.086	0.086
d_ULS	0.843	0.843
d_G	0.270	0.270
Chi-Square	565.465	565.465
NFI	0.739	0.739

Source: Generated by the Author from the PLS Output

Finally, the study applied the PLS-predict of Schmueli, Ray & Estrada (2016), a procedure used to assess the quality of out-of-sample predictions of models for the key target constructs. All indicators have positive Q^2 predictions (Table 5). Furthermore, out of the nine indicators for measuring performance; the PLS-SEM results of seven indicators for performance have smaller prediction errors than the linear model benchmarks. One out of the remaining two items; have identical prediction errors (REVPERF1; 0.652 MRSE) with the linear model. The study thus conclude that the model has a medium to high predictive power, as seen in Table 4.

Table 7, PLS Predict

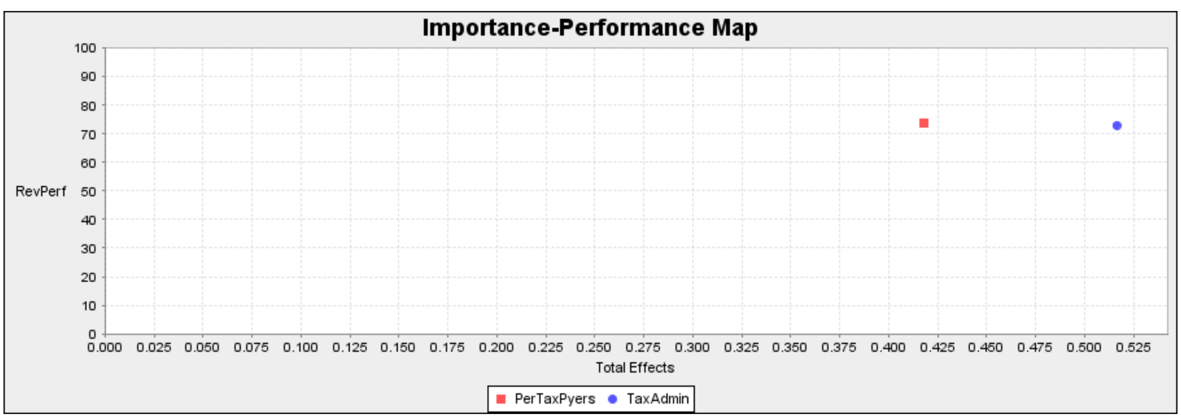
		PLS Model		Linear Model	
Items	Q^2_predict	RMSE	MAE	RMSE	MAE
POT 1	0.061	**0.642**	0.534	**0.644**	0.525
POT 2	0.063	**0.628**	0.469	**0.635**	0.471
POT 3	0.056	**0.592**	0.442	**0.596**	0.446
POT 4	0.093	**0.644**	0.494	**0.649**	0.499
REVPERF4	0.159	**0.576**	0.478	**0.577**	0.453
REVPERF1	0.103	0.652	0.519	0.652	0.524
REVPERF5	0.183	**0.601**	0.428	**0.606**	0.427
REVPERF2	0.086	0.587	0.482	0.576	0.464
REVPERF3	0.144	**0.593**	0.467	**0.597**	0.469

* When comparing the PLS-SEM results against the linear model benchmark, the numbers in bold indicate where the prediction error is smaller.

Source: Generated by the Author from the PLS Output

The use of importance performance map analysis (IMPA analysis) extend the results presentation of the standard PLS-SEM estimations methods which enabled the researcher to draw some managerial or practical recommendations from the statistical outputs. The goal of the importance performance map analysis is to identify antecedent construct that have a relatively high importance for the target construct (revenue performance).

Table8.IMPA Analysis



Source: Generated by the Author

The IMPA analysis indicates that taxpayer's perception of effectiveness of tax administration has a significant influence on revenue performance. The findings of the study are in line with the result of previous studies of McCullochet al (2021), Vincent,(2021), Sebele-Mpofu, 2020.

Conclusions and Recommendations

The study examinedtaxpayers' perception of effective tax administration relative to revenue performance.The overall results show a significant relationship between taxpayers' perception of tax administration effectiveness on revenue generation of FIRS. It is thus concluded that taxpayers' perception of tax administration effectiveness plays a significant role in determining revenuegeneration of FIRS.The policy implication of the finding is that since perception plays a significant role in taxpayers' compliance behavior, Nigeria's' tax policy should be taxpayer centric with a view to improving taxpayers' satisfaction and compliance behavior. It is also recommended that practical steps be taken to improve the institutional and governance structure of FIRS to assure transparency and accountability in the collection and utilization of tax revenue. Priority attention should be given to professional training and ethical reorientation of staff for effective and efficient service delivery and continuous taxpayer education and improved monitoring.

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