Annals of Spiru Haret University.
Economic Series
Since 2000
ISSN:2393-1795 ISSN-L:2068-6900

Issue 4/2022

GOVERNANCE RESPONSIVENESS: AN ASSESSMENT OF INCOME TAX REGULATION AND COMPLIANCE IN NIGERIA

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How to cite: Ugoh S.C., Okwudiliabasili, C. & Ukpere W.I. (2022). "*Governance Responsiveness: An Assessment of Income Tax Regulation and Compliance in Nigeria*". *Annals of Spiru Haret University. Economic Series, 22*(4), 201-218, doi: https://doi.org/10.26458/22410

Abstract

Funding government expenditure can be achieved through imposition of compulsory tax or levy on individuals and businesses to raise revenue for the different functions of the State. Invariably, taxation is the forced contribution of money by an individual, exacted pursuant to legislative authority for support of the government and public welfare. This paper examined the extent to which voluntary compliance and obedience to the discharge of civic obligations such as income tax payment is influenced by governance responsiveness. The study adopted extensive review of literature on governance in Nigeria to interrogate the public compliance to income tax.

regulations against the background of the historic culture of tax avoidance and evasion. The paper adopted the Social Contract framework to analyze and understand the phenomenon of both dependent and independent approaches. This paper revealed a significant level of noncompliance to public laws in Nigeria's Fourth Republic due to government unresponsiveness to societal needs and aspirations. Accordingly, the adoption and institutionalization of good governance practices was recommended as a sure way to win public trust and voluntary participation in civic obligations.

Keywords: *Governance, Responsiveness, Public Compliance, Trust, and Regulatory Quality.*

JEL Classification: *H11; H26 & H42*

Introduction

The autonomy of constituent units within Nigeria's fiscal federation enhances the discharge of their constitutional mandate. It could be affirmed that there is a significant relationship between revenue mobilization, economic viability, and self-rule, as the value-impact of taxation on governance remains positive. Likewise, fiscal sustainability can lead to reduced reliance on statutory allocation, prompt achievement of statutory objectives and public obedience to rules and regulations. A study by Abasili (2021) revealed that good governance promoted social trust, which significantly influenced public compliance with laws, including income tax regulations.

Governance means to exercise the state power, authority and influence required to promote citizen rights and maximize public welfare (UNDP, 2012), satisfy collective socio-economic needs (UNESCO, 2007), promote public good, and tax the population (OECD, 2014). The concept of governance as the security of public welfare, has fallen short among most sub-Saharan African countries such as Nigeria. In such climes, insecurity, inequality, poverty, corruption, ethno-religious conflicts, insurgency, insecurity, banditry, criminality, and general lawlessness have characterized governance deficits despite decades of institutional, administrative, political, and economic reforms. The poor governance system has resulted in the alienation of society from the protection offered by the state. Shaefer (2001) using Robert Merton's 'Structural-Anomie Theory' argued that rebellion and disobedience was the probable response from societies unable to meet general expectations and collective goals through legitimate means. Adejoh et al. (2020) further examined the legitimation crisis bedeviling governance and violent extremism confronting the State in Nigeria and concluded that declaration of 'Force Majeure' and withdrawal of support and allegiance by citizens opened access to public revolt against public agencies and institutions.

The governance malaise is not unconnected with the character of the acquisitive petit bourgeoisie ruling class, preoccupied with inherited imperial mandates, patronage, nepotism and primitive accumulation. These handicaps significantly distorted and fractured the governance ideology. Scholars such as Afeaye & Offiong (2007) opined that citizen-state partnership in Nigeria has been compromised by factionalized and fragmented governing elites, unable to effectively guarantee security or act responsibly for public welfare and the general good. The neglect of public service delivery and socio-economic infrastructural development bestowed the low standard of living and unconducive business environment, which constrain attainment of all round development. The negative indicators of governance provide further proof that the rich natural and material resources in the country have not been optimally utilized in accordance with societal welfare and aspirations. Rather than citizen empowerment and inclusion, the maladministration of Nigeria's plural society had reinforced exclusion and crisis of identity. Under such circumstances, compliance with public laws, rules and regulations becomes questionable, as their conformity with shared aspiration and societal wellbeing is hotly contested.

Chapter II, Section 2 of the 1999 Constitution (as amended) espouses government responsiveness to its primary purpose. Further prerequisites of good governance are enshrined in the 'Purpose of the State' (Chapter 2, Sections 13-16); 'State Social Order' (Sections 17-20); 'National Ethics' (Section 23), and 'Fundamental Objectives and Directive Principles of State Policy' (Section 17), CFRN (as amended). These provisions mandate the government of the Federation to prioritize security, welfare, guarantee rights, freedom, personal liberty, and equality; and promote a society based on the rule of law.

Problem Statement

The problem of noncompliance and disobedience to civic obligations stems largely from public distrust of government purposes. The lack of government responsiveness to societal needs and aspirations is the result of bad governance by the few bourgeoisies ruling class. The governing elite shifted focus from attaining

Annals of Spiru Haret University.
Economic Series
Since 2000
ISSN:2393-1795 ISSN-L:2068-6900

the common good, socio-economic infrastructural facilities, amenities, and public services, to primitive accumulation and personal enrichment. The consequence was evident in falling standard of living, widespread insecurity, poverty, and inequality. In an environment where the population are abandoned to cater for their imminent needs in terms of housing, transportation, security, education and health services, voluntary obedience to public laws including income tax regulations become problematic. The population do not see any correlation between the taxes paid and improvement in their living standards.

The World Bank (2016) has affirmed that Nigerian society was traumatized by oppressive and repressive rule, tribalism, inequality, unemployment, huge indebtedness, high levels of poverty, insecurity, and ineffective socio-economic infrastructure. The huge housing deficits, hyper-inflation, mounting refuse dumps, traffic congestion, as well as inefficient electricity, healthcare, sanitation, drainage, and environmental degradations corroborate Nigeria's low ranking as the poverty capital of the world (World Bank, 2019). The governance ideology hinged on forceful exercise of authority, sanctions and coercive maintenance of law and order to facilitate primordial interests. The leadership unresponsiveness to socio-economic needs and aspirations undermined public trust and problematized civic obedience to laws, including income tax obligations, which is the core of this paper.

The study hypothesized that bad governance was responsible for the prevalence of poverty, insecurity, injustice, inequality, abuse of power, corruption, and low living standard in Nigeria, which instilled public distrust and civil disobedience and noncompliance to income taxation. The study assumption derived strongly from the works of Adamolekun (2006), a renowned scholar who ascribed the long lists of Africa's development crises to bad governance. Other scholars attributed the prevalence of involuntary civic culture in Nigeria to institutional fragility that suppressed citizen allegiance (Nnoli,2010; Ake,1996a; and Odukoya & Ashiru, 2007). Still, others have attributed the detachment of citizens from the State to the fragmented ruling class, corruption, abuse of power and, predatory rule (Akinboye & Fadakinte, 2010; and Babawale, 2007), and incapacity of the State to intervene with relative autonomy on development challenges (Adilieje& Ekwenugo, 2010).

Research Objectives

The paper explores the nexus between government responsiveness and incomes tax compliances in Nigeria, particularly in the fourth republic.

Research approach

The study adopted a qualitative approach. The sources of information were obtained mainly from textbooks, newspapers, journals articles, conference proceedings and seminar papers including various printed materials related to the subject matters.

Theoretical Framework

The study adopted the social contract philosophy in a multi-disciplinary approach to refocus income tax regulation and compliance within the rubric of governance responsiveness. To that end, it adopted eclectic methodology to collect, analyze, understand, and explain the pervasive culture of income tax avoidance, evasion, and resistance in Nigeria federation. The social contract philosophy was deemed appropriate for analysis and discussion of the study problematics, as the erstwhile legalistic justification of the mechanistic approach to taxation has not improved compliance as enshrined under the 1999 Constitution (as amended).

Social contract theory, therefore, is the public welfare philosophy that advocates support to the State in expectation of good governance (Laskar, 2014). Political philosophers like Thomas Hobbes, John Locke, Jean Jacques Rousseau, Immanuel Kant, etc., affirmed that men through obedience and support consent to be governed only because the state provides protection, security, and public welfare to the population. Appadorai (1974) quoting John Locke argued that:"…assurance of freedom from want and fear are primary objectives of government delivered, not out of privilege, but as constitutional right arising from contractual pact between citizens and the State".

Gauthier (1991) queried the utility of the State that cannot perform statutory functions and duties and contended that government ineffectiveness threatened the self-binding power of consent in state-citizen relations. This is suggestive of the fact that compliance with the payment of taxes and levies is resisted when government acts contrary to public trust. The social contract ideology contended that the state as a conscious creation of people should reciprocate the citizen's surrender of sovereign rights to government through guarantee of their liberty and collective interests. The nature of this agreement was conceptualized by Weiss (2010) in the review of global governance. He described social contracts between citizens and government as formal and informal relationships that express legal rights, civic obligations, and shared prosperity. The submission suggested that the goal of social contract theory was citizen empowerment through well governed society.

Anifowose (2000) further contended that the obligatory character of government laws derives from the end they secure; that the basis for obedience of government laws, rules and regulations is defined by the purpose they serve. This implies that the willing cooperation and voluntary obedience of citizens can be sought and sustained when there is clear evidence that the state is doing its duty in accordance with its primary purposes. Conversely, when it is evident that the state has not fulfilled its obligations to society over a reasonable period, resistance by citizens ensues. From the foregoing, it can be deduced that effective discharge of basic purposes of governance broadened the areas of consent for compliance.

Conceptual Clarification: Governance and Good Governance

To govern is to exercise power and authority over territory or organization. Governance is the command mechanism of a political system, which encompasses the formulation and implementation of public policies, goals, and activities. UNESCO (2007) asserted that governance comprises the traditions and institutions through which economic, political, and social authority is executed. The central purpose of governance is human security and maintenance of public welfare, law, and order.

Kaufmann et al. (2015) interrogated the methodological and analytical issues in governance. They defined governance to be the process by which governments are selected, monitored, and replaced. Further, they emphasized governance on the capacity of the government to effectively formulate and implement public policies, and respect for institutions.

The conventional opinion on governance in Nigeria focused on power, domination, oppression, force, and control and, existed as sole authority to enact laws, appropriate obedience, and exact compliance from citizens. The conceptions are, however, inconclusive and could not empirically explain the nexus if any, between governance deliverables and citizen obligation. Fresh meanings are therefore required to establish governance as authority exercised in achievement of the obligation of the State and to stimulate citizen and group rights.

Hence, the contemporary concept of governance as explicated by the World Bank, is suggestive of shared rules in public administration. The global body asserted that the purpose of political power was to deliver acceptable socio-economic outcomes in terms of effective management of national resources, poverty reduction and sustainable development (World Bank, 2019). The UNDP also delineated governance in societal terms of participation, consensus orientation, equity, etcetera (UNDP, 2012). Development scholars have conceived governance as formal and informal institutional relationships that exercise power mainly to manage the collective affairs of a political community (Gisselqiust, 2012), and articulate legal rights, civic obligations, and shared prosperity (Weiss, 2010). Peters & Pierre (2007) posited that governance is a political mechanism based not only on bureaucratic authority and sanction, but public service effectiveness. The definitions depict governance clearly as multi-level and multi-sectoral activities that emanated from achievement of the purposes of the State and promotion of common good. The convergence of these experts consistently portrayed governance as the exercise of State authority in ways that advance capacities for the poor as well as better livelihood for all. The OECD (2014) and Economist Intelligence Unit Report (2017) explicated the nature of governance based on the existential imperative need to direct authority decisions toward accomplishment of common goals. These perceptions predicated on societal progress, engendered fresh perspectives in governance debate especially among developing nations.

Good Governance as a concept of governance was elucidated by the World Bank (2019), UNDP (2012), UNO (2007), OECD (2014); UNESCO (2007), Asian Development Bank (2013), and African Development Bank (2001). These global institutions unanimously explained good governance as public administration aimed to sustain socio-economic rights and human development. A review of some empirical studies revealed the application of development-based data to measure good governance. These include tax efficiency, quality of socio-economic infrastructure, government effectiveness, control of corruption, protection of citizens' rights and the rule of law (Garcia-Sanchez, et al., 2013 and Rontos et al., 2015).

Deduction from the above suggested that public officials exercise State power for political and economic emancipation, as well as to accelerate human development. This study intellectualized good governance as responsive exercise of public authority to formulate and administer citizen-friendly policies that satisfy socio-economic needs.

Character of Governance under Nigeria's Fourth Republic

Some instructions like UNDP (2012), among others have made profound contributions to the good governance debate. These global institutions affirmed that purpose of governance system was to advance capacities and opportunities for poverty reduction, rural-community empowerment, advancement of public rights, sustainable livelihood goals, and rule of law. The conclusion derived from these postulations emphasized that exercise of State power shall be for public wellbeing and societal transformation. Ogundiya (2010) and Ihonvbere (2009) interrogated Nigeria's dilemma in good governance and posited that the purpose of governance was to maintain public resources and sustain government's capacity to respond to societal needs for public services, and public trust. Holmberg, et al. (2009); Salih (2003) and Munshi (2004) made comparative analysis of governance quality within the values of sustainable infrastructural development outcomes. The common decimal in their postulations was the purpose of governance, which was linked to the achievement of societal welfare.

Governance system in Nigeria cannot be holistically analyzed without reference to the character of the ruling elites, who deployed State authority to pursue primitive accumulation and neglected constitutionally assigned purposes. The nature of post-Independence governance in Nigeria was, therefore shaped by the character of State formation, post-colonial dependent State, entrenched patronage networks and maladministration of national resources by the predatory and rent-seeking petit-bourgeois ruling class. Further, the purpose of governance in colonial and post-colonial Nigeria was defined by the predominant ideology of the bourgeois ruling class. Oyediran (2011), Mimiko (2007), and Ogundiya (2010) interrogated through qualitative studies, the character and purpose of the State in Nigeria. Their findings revealed that the State in Nigeria was colonial, clientelist and oriented to promote rent-seeking proclivities of transient custodians of power. The scholars postulated that the post-Colonial State in Nigeria lacked institutional, administrative, and political autonomy, which affected its 'reason-detre'. These governance deficits and unresponsiveness to its statutory purpose created legitimacy crisis, problematized capacity of the State to effectively penetrate society, negatively affected citizen loyalty and commitment, and reinforced civil disobedience, public apathy, and resistance to economic and political laws. The deviant governance qualities created legitimacy crisis that endured after independence and made it difficult for the population to appropriate the State, as government focused on rent-seeking. One implication of these studies is that governance philosophy relied on domination, ethnic competition, authoritarian rule, maladministration, and patronage in public policy making and implementation. Osaghae (2010) confirmed that contemporary Nigeria State was persistently repressive, exploitative, mechanical, and dictatorial. Government officials relied on coercion, aggression, and punitive sanctions to extract compliance from society.

Osaghae (1998) traced the history of public disenchantment, discontent, and detachment to failure of the post-Independence State to advance genuine development. The scholar affirmed that the Nigeria State rather than attract obedience and support from the population, forced public loyalty towards ethno-religious cleavages. The elitist governance system encouraged fragmentation of citizenship and ethnic conflicts, which culminated in emergence of 'Shadow State' structures to fill the void created by State fragility in Nigeria (Osaghae, 2007). The unresponsiveness of Nigeria State to the societal needs and aspirations pushed significant population of Nigerians towards self-help and voluntary services provided by non-State actors. The lack of commitment by the government to its legal purpose contradicted Chapter 1(secs.1-12); and Chapter 2 (secs.13-24) of the 1999 Constitution. The study deduced through the social contract philosophy that government incompetence begets ineffective administration of public affairs and consequently, the neglect of societal needs.

Assessment of Income Tax Compliance in Nigeria's Fourth Republic

Tax is any pecuniary burden imposed by legislation upon individual or profit, from charges for goods supplied or services rendered. According to Black's law dictionary (1979) a tax is the monetary charge imposed by the government on persons, entities, transactions, or property to yield public revenue. It can be described as universal contrivance where the state imposes upon citizens a compulsory financial levy or contribution for the benefit of society. Akanle (1991) in a broad view defined tax as compulsory levy imposed on a subject or upon his property by the government. Thus, tax is a natural attribute of sovereignty and sustainable means of revenue for the provision of public goods. Tax, therefore, embraces all government charges on persons, properties, occupations, and enjoyment of the people which include duties, imports, and excises; for communal welfare and for community services (lpaye, 2018). These scholarly sources afforded a wider perspective of taxation, as financial exaction not charged on persons alone but also upon properties and transactions. Hence, taxation is a measure of government, designed solely for the purpose of generating public revenue on a general and compulsory basis.

Annals of Spiru Haret University.
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Since 2000
ISSN:2393-1795 ISSN-L:2068-6900

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Income tax is the financial levy imposed by the state on citizens for running their own small business, under a business name or partnership. The historical narrative of taxation in Nigeria as provided by Yemtan (1998), Osuntokun (1979). However, Falola & Adediran (1986) affirmed the compulsory nature of taxation, levied in kind, or derived from the proportion of annual family harvest. The stated purpose of taxation was for communal welfare activities under traditional authority. Ipaye (2018) observed that the British Colonial Administration through the system of indirect Rule, Proclamations, Ordinances, Commissions, and Constitutions established for the formal structure for taxation in Nigeria. Direct taxation was imposed on individual income and property in the northern Protectorate, facilitated by the theocracy, lslamic religion and ethics. The land revenue Proclamation (1904) Native Revenue Proclamation (1906) and Native Revenue Ordinance (1917) were examples of direct taxation under the native authority system. The legislations and ensuing amendments were further included in the comprehensive Direct taxation Ordinance (No.49 of 1940) which applied only to Natives in Nigeria except Lagos Township. Under the indirect Rule System, the unit of income tax assessment was the village community; with the village Head responsible to collect tax on behalf of the district officer. The community Head imposed specific quota to various ward leaders, Kindred, and family units, which assign monitor and collect economic values from individuals according to their occupation and productivity. The Macpherson Constitution (1951) and Sir Louis Chick Commission (1953) adopted revenue administration structures based on derivation principle by granting regional governments the power to fix, collect, distribute the income tax proceeds to the local councils under its jurisdiction. Regarding companies' income tax, however it was fixed, collected, and expended exclusively by the central authority. In addition to Hick Philipson Commission (1946), Sir Sydney Commission, Macpherson Constitution (1951), Sir Louis Chick Commission and Constitution Conference (1953), the Federal Constitution (1954) and Raisman Commission (1958) ceded control of personal income tax to regional authorities to empower them to mobilize tax-revenue for economic and political commitments, citizenship participation and political education (Akanle,1988). The tax structure influenced the enactment of the Eastern Region Revenue law (No.1of 1956), Western Region Income Tax Law (1956) and the Northern Nigeria Personal Tax Law (1962). Thus, the legal instrument provided the framework within which regions could enact their respective tax laws, impose diverse rates of income tax, and collect same using their tax authority.

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ISSN:2393-1795 ISSN-L:2068-6900

Hence, the Nigeria tax system possess decentralized system of allocation of tax powers to constituent units, with authority to collect personal income tax, determine and vary the tax rate (Sanni, 2019). However, the Income Tax Management Decree (No.7of 1957) reversed the authority to impose and charge personal income tax to the Exclusive Legislative List and provided uniformity in taxation of personal incomes in the Federation.

Also, the tax structure and administration were reviewed, which widened the tax net as well as improved compliance through the Income Tax Management Act (1961). Income Tax Management (Uniform Taxation Provision Act No 7(1975); the Study Group on the Nigeria Tax Reform and Administration (1991); the Accelerated Revenue Generation Programmed (ARGP) of 1995; the Finance (Miscellaneous Taxation Provisions Decree No 31 (1996); and Finance (Miscellaneous Taxation Provision) Decree No 19(1998). Other measures initiated under the fourth Republic include the Task Force on Tax Administration and tax study Groups (1991 & 2002); the General Guide for Tax Administration and Practitioners (2002); the private sector-led Working Group on Tax (2004); Personal Income Tax (PITA) LFN, (2004); the Joint Tax Board (JTB) and the National Tax Policy (2008). The reforms were initiated to achieve a fair and equitable tax administration system that facilitated investment decisions and growth of the underground economy in order to reduce tax evasion. The necessity to broaden the tax base, boost independent revenue generation, enhance tax administration efficiency, facilitate fiscal sustain ability, convenience, processing, and payment procedure provided further basis for tax reforms under the Fourth Republic. The major tax enhancement measure adopted include:

National Tax Policy (2008), introduction of tax enlightenment and Advocacy Campaign, Cashless Policy & e-payment system, Technology-based Tax Computerization system, e-Assessment, e-Monitoring and e-collection of Taxes, Voluntary Assets and Income Declaration Scheme and Collaboration with Financial institution and biometric system-based revenue and service agencies.

These laws redefined and augmented income tax administration and collection, as well as established the bases for intergovernmental fiscal relations in Nigeria. The institution-focused reviews provided definite and coherent approach to levy and assess the personal income tax throughout Nigeria. The Federal Constitution (1999) also provides for concurrent responsibility of constituent governments to administer, impose, and collect personal income tax to achieve defined purpose as evidence in section 24(f) of the 1999 Constitution. Hence, the Fourth Republic

Constitution provides range of powers to constituent governments to enact appropriate laws to charge and collect assigned public revenue including personal income tax, within their jurisdictions (sec. 24 (f); sec. 3, sub-sec. (1) and (2); sec. 4 & 59(1)(b); sec. 4(7); Item 7 of Second Column of Concurrent Legislative List; Item D (9) of 1999 constitution.

Atawodi et al. (2012) examined the behavioral aspects of tax compliance regarding tax compliance among citizens in the formal sector in North Central Nigeria. Their findings confirmed that payment of personal income tax involved rational decision and cost-benefit analysis. The scholars demonstrated variedly that taxation positively affected economic growth, and government income and expenditure patterns. The studies concluded that a significant number of the population surveyed had expressed satisfaction with the provision of socio-economic infrastructure, which significantly correlated with their willingness to pay taxes. However, these studies were largely based on qualitative approach and focused exclusively on direct remittances from the Organized Private Sector, which made their findings inconclusive. Hence, the need to refocus public satisfaction of government responsiveness to its primary purpose with civic obligation became imperative.

Brewer (2004) provided fresh perspective to the tax compliance debate through the assertion that government ineffectiveness resulted lower tax yields, which undermined provision of public infrastructure and social amenities. The National Bureau of Statistics with Joint Tax Board (2018); Lagos Bureau of Statistics (2018); Sanni (2019); Onyeanakwe et al. (2017), Ifueko (2007), and NESG (2019) confirmed the prevalence of public defiance to income taxation under the Fourth Republic. Citizen's resistance may not be unconnected to unresponsive governance environment, which the Financial Times of London (2018) described as conditioned by primitive accumulation and a governance system that is insensitive to principles of equity and inclusiveness. Other scholars attributed income tax noncompliance to high cost of governance (Onyeanaekwe et al., 2017); governance challenges (Sanni & Umar, 2014); poverty, inequality, and lack of opportunities for inclusive growth (World Poverty Report, 2017); and government ineffectiveness, insecurity of life and property, restricted economic and political participation, corruption, and arbitrariness (Oxfam, 2017). These observations sustained conclusion about pervasive fiscal fragility of successive governments in Nigeria. Hence, the Fourth Republic has not demonstrated sufficient commitment to public welfare and security of life and property. In this light, many Nigerians perceive government as alien, hostile and the use of coercive power, which alienated people from governance and problematized citizenship rights and duties (Osaghae, 2007).

Some authors attributed income tax resistance under the Fourth Republic to high cost of maintaining the presidential system of governance, which inhibited public investment in essential services and compromised opportunities for inclusive growth (Sanni & Umar, 2014). Likewise, others appraised public governance quality and public tax compliance behavior in Nigeria and their finding revealed that the performance of government affected the dependent variable. Similarly, McGee (2005) who studied ethics evasion noted the limitations to pay taxes. He justified evasion of income taxes by the citizens when the government is corrupt, or taxes are regressive and capable of undermining business survival. In addition, Wambai and Yusuf (2013) predicted that general perception of governance affected public trust and loyalty, as the administrators of state apparatus made limited attempt to act responsibly towards their statutory purpose. This study inferred from these authors that governance outcomes could affect citizen-state relations, though none could explicitly isolate and interrogate specific good governance variables and indicators. (Onyeamaekwe et al., 2017 ; Alabade et al., 2011)

The implication of these scholarly postulations is that authority and order within the political community become justified only when they serve basic needs of society. Thus, tax regulatory agencies are obeyed to the extent that exchange relationships are organic and aimed to secure good life, public welfare, and prosperity. The historical culture of income tax resistance in Nigeria could, therefore, be interrogated within the prism of public apathy to government ineffectiveness, unresponsiveness, and insensitivity.

Recommendation and Conclusion

Nigeria's Fourth Republic pressured by corruption, weak socio-economic infrastructure, insecurity, unemployment, inequality, and endemic poverty could hardly gain support, resources or mobilize income taxes from its population. Government effectiveness and regulatory quality were isolated in this study due to their centrality to the entire good governance chain. From the analysis it is obvious that governance of the Nigeria State has breached the Social Contract, undermined public trust, and provided the moral justification for civil disobedience to public laws including the widespread noncompliance to income tax regulations under the Fourth Republic.

The study, therefore, established that taxation and government responsiveness are not mutually exclusive. Hence, to boost voluntary income tax compliance the government should display high sensitivity to societal needs and aspirations by utilizing significant portion of tax-revenue generated to accelerate improvement in socio-economic infrastructure, electricity supply, portable pipe-borne water, security of life and property, regulation and control of traffic, flood, waste disposal and sanitation. In addition, the government should review current mechanistic regulatory techniques to refocus organic and collaborative procedures that are clear, simple, understandable, and adequately incentivized with reward for compliance. The clarity of regulatory framework will reduce all forms of nepotism, ethnic bias, and cultural influence in the enforcement of income tax regulations. Public officials should strive for objectivity, equality, and fairness in the discharge of assigned responsibilities in the interests of the public.

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