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Enhancing Tax Revenue through Effective Training of Tax Staff in Nigeria

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ABSTRACT

The objective of this research was to assess the impact of training tax personnel on revenue generation and identify the challenges of tax administration in Osun State, Nigeria. Employing a survey research design, data was gathered from 320 state tax officials through a structured questionnaire. Analysis involved mean calculations, chi-square tests, and path analysis. The findings indicate a positive and significant correlation between income generation and the training of tax officers. This finding suggests that income generation is an indicator of tax officer training. The study also found that limited training programs, outdated manual systems, poor technical integration, lack of qualified personnel, lack of tax culture and taxpayer awareness, and lack of resources are the main challenges of tax administration in Osun State Nigeria. The findings of this study have significant policy implications, training tax personnel improves tax compliance, efficient tax administration, fair and equitable taxation, enhanced taxpayer services, increased revenue generation, and better stakeholder engagement. These implications can contribute to a more effective and trusted tax system, benefiting policymakers, taxpayers, and stakeholders alike. The study offers empirical evidence regarding the revenue structure within the state, serving as a basis for the establishment of effective tax policies.

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INTRODUCTION

Globally, the duty of furnishing vital infrastructure for citizens lies with governments, with taxes recognized as a fundamental economic pillar by experts and researchers. Murkur (2001) asserts that meeting societal needs requires substantial resources derived from taxation. Okafor (2012) defines taxation as the mechanism through which a society contributes to its management and advancement, emphasizing its collective benefits (Okafor, 2012). Nigeria's tax system, tracing its roots to 1904, has undergone significant transformations influenced by the UK Tax Act of 1948 and subsequent reforms (Soyode & Kajola, 2006; Okauru, 2011). Despite government initiatives to refine the tax system, the bulk of development funding still relies on oil, constituting over 80% of federal revenue (Sani, 2013).

In Osun State, federal subsidies serve as the primary income source, yet Governor Aregbesola's administration has effectively mitigated revenue losses, boosting internal revenue from 300 million Naira to a significant 1.6 billion Naira (Boluwaduro, 2012). Nonetheless, persistent challenges remain, as highlighted by Afuberoh & Okoye (2014) and Fasola (2014), including difficulties in meeting legal obligations and providing essential services. This research is guided by two central inquiries: the impact of tax personnel training on revenue generation and the comprehension of tax administration challenges in Osun State. The study aims to contribute to the state's progress by laying a groundwork for increased internal revenue, offering empirical insights for sound tax policies, and furnishing the Osun State Department of Revenue and Budget Planning with valuable data for optimizing services through effective training of tax personnel.

Theoretical Framework

Previous studies have amalgamated diverse theories, including the socio-political theory (Ihenyen & Ogbise, 2022), the expediency theory (Ojijo & Oluwatosin, 2018), benefit received theory (Ogbonna & Ebimobowei, 2016), faculty theory (Sani, 2013), the diffusion theory of taxation (Okauru, 2011), and the Human capital theory of taxation (Worlu & Emeka, 2012), to establish the correlation between tax administration and revenue generation. However, few studies have utilized a variety of theories to elucidate the complex nexus between tax administration and revenue generation. This research uniquely adopts the diffusion theory of taxation and the human capital theory of taxation to explore the education and motivation of tax collectors, shedding light on how diverse stakeholders, including tax administrators, policymakers, and civil society organizations, can benefit from the process of tax policy formulation and implementation. These two theories assert that transparent and equitable tax regulations, alongside well-trained and motivated tax collectors, serve as the foundation for effective tax administration and revenue generation.

Diffusion Theory of Taxation

The tax diffusion theory is an economic concept that explains the dissemination and implementation of new tax systems and reforms within society. It delves into the factors influencing the acceptance or rejection of tax policies by various demographic groups (World Bank, 2022). This theory asserts that the adoption and execution of new tax policies depend on factors such as economic conditions, the political landscape, public opinion, perceived benefits, and costs associated with proposed tax changes (FIRS, 2021). According to the diffusion theory, in a perfectly competitive taxation environment, when a tax is imposed, it is automatically and uniformly spread across the community (Ebiringa & Emech, 2012). Advocates of this theory suggest that when a state imposes a tax on a commodity, the tax burden is automatically shifted to the consumer. Each individual bears the tax burden based on their ability to pay. For example, if textile products are subject to a special tax, the manufacturer increases the product price by the amount of the tax, and consumers purchase goods according to their affordability, thus sharing the tax burden (Jamala, Asongo, Mahai & Tarfena, 2013). However, real-world scenarios often involve imperfect competition despite assumptions of perfect competition in the market. The diffusion theory highlights the significance of effectively implementing tax policies, stressing the need for clear, transparent, and equitable tax laws communicated efficiently to taxpayers (Charles, Ekwe, & Azubike, 2018). Policy dissemination closely correlates with taxpayer compliance, indicating that taxpayers are more inclined to voluntarily comply if policies are perceived as fair and beneficial. Effective tax administration, which encompasses efficient tax collection processes, taxpayer education, and enforcement activities, can enhance compliance rates and revenue generation (Ihenyen & Ogbise, 2022).

According to Oshiobugie and Akpokerere (2019), the diffusion theory recognizes the role of technology in tax administration. In Nigeria, the introduction of innovative tax administration systems such as electronic filing and payment platforms is anticipated to improve tax compliance, reduce administrative costs, and boost revenues. Similarly, Ezu and Okoh (2016) argue that the theory emphasizes the importance of involving multiple stakeholders, including taxpayers, tax administrators, policymakers, and civil society organizations, in the tax policy formulation and implementation process. This approach facilitates effective policy dissemination and encourages cooperation in revenue-generating endeavors.

Human Capital Theory

The Human Capital Theory proposes that individuals who invest in education and training will enhance their skill levels, resulting in increased productivity compared to those with lower skills (Gong, Law, Chang & Xin, 2009). Becker (2002) argues that overall investments in education and training contribute to enhanced productivity. Kalas, Mirovic, and Andrasic (2017) further assert that schooling enhances earnings and productivity by imparting knowledge, skills, and problem-solving abilities. Becker's ideas are highly relevant in contemporary literature on employee development and learning, as the Human Capital (HC) theory forms the basis of the belief that employees' knowledge and skills can be developed through investments in education or training, namely, learning (Hatch & Dyer, 2004).

Okafor (2012) elaborates that the theory explores the concept that investing in education and skills development can enhance an individual's productivity, earning potential, and overall economic well-being. It suggests that individuals with higher education and skill levels contribute more to economic growth and generate higher tax revenues for the government. Given the crucial role of tax administration in revenue generation, particularly for the Osun State government, effective tax administration requires skilled personnel capable of efficiently collecting, enforcing, and managing taxes. Okauru (2011) illustrates that investing in education and skills development enhances individuals' capabilities, leading to higher productivity, income levels, and, consequently, increased tax revenues.

Existing research supports the notion that investing in the education and training of tax administrators improves their skills and performance, thereby contributing to enhanced tax compliance and increased government revenue (Adenugba & Ogechi, 2013; Okauru, 2011; Sani, 2013). This theory advocates that well-trained and motivated tax collectors will be proactive, efficient, and effective in collecting various taxes in the state.

Concept of Taxation

Taxation holds a crucial role in Nigeria's economy, where levies imposed by federal, state, and local authorities generate revenue for public spending and stimulate economic growth. The regulatory framework governing taxation in Nigeria encompasses various laws and regulations, including the Companies Income Tax Act, Personal Income Tax Act, Value Added Tax Act, and the Federal Inland Revenue Service (FIRS) Establishment Act. Taxation, as one of the oldest economic practices, entails financing essential services for a population within a specific geographical area. It operates on the principle that individuals, companies, goods, and services are subject to compulsory levies by the government to fund its activities and promote social equity through income redistribution (Soyode and Kajola, 2006).

Scholars like Nightingale (1997) highlight taxes as mandatory contributions imposed by the government, where taxpayers may not receive identifiable benefits directly but enjoy the advantages of residing in an educated, healthy, and secure society. Bhatia (2003) defines tax as a compulsory levy paid to the government without an associated right to specific and direct consideration. Okafor (2012) expands this definition to encompass levies imposed on individuals or organizations, whether through direct taxes on individuals or indirect taxes on imported or domestically produced goods. Key tax laws in Nigeria encompass Companies Tax, Personal Tax, Capital Gains Tax, Petroleum Profit Tax, Capital Transfer Tax, and Value Added Tax.

Despite its significance, the Nigerian tax administration system grapples with challenges that impede its efficiency and effectiveness. These challenges include issues related to tax compliance, governance, control, collection, and technological constraints. They encompass a lack of comprehensive understanding of taxation's role in national development, over-reliance on oil revenues to the neglect of taxation as a revenue source, inadequate political support, capacity limitations, technological hurdles, manual tax operations, absence of records, lack of automated systems, low taxpayer education, negative attitudes towards taxation, deficient tax culture, and low awareness among taxpayers. Compliance poses a formidable challenge, with many individuals and businesses evading taxes or resorting to aggressive tax planning to minimize liabilities. The complexity of Nigeria's tax system, characterized by diverse laws and overlapping jurisdictions, exacerbates breaches of obligations and hinders taxpayer comprehension. Capacity constraints, including a shortage of qualified personnel and limited training programs, further strain the tax administration system. Corruption, lack of transparency, and inefficient enforcement mechanisms also erode public trust and facilitate tax evasion.

Acknowledging the imperative for enhancement, the Nigerian government endeavors to improve tax administration through digitalization, addressing challenges associated with outdated manual systems and inadequate technology integration. Capacity-building initiatives, augmented transparency, and efficient enforcement mechanisms are advocated to fortify the tax administration system and bolster revenue mobilization in Nigeria.

Training of Tax Personnel and Revenue Generation

The training of tax personnel involves imparting education, knowledge, and skills to individuals tasked with enforcing tax laws and regulations. This educational process equips tax personnel with the expertise necessary to effectively execute their responsibilities, thereby contributing to government revenue generation (World Bank, 2022). Extensive research emphasizes the pivotal role of training in enhancing tax compliance, streamlining tax administration processes, reducing tax evasion, and ultimately bolstering revenue generation (Animasaun, 2016; Emmanuel, 2018; Amos, John & Eric, 2019; Adegbie & Akinyemi, 2020).

The World Bank (2022) highlights that comprehensive training fosters a deep understanding of tax laws and regulations among tax officials, enabling them to provide clear guidance to taxpayers, thus improving compliance and revenue generation. Additionally, an OECD report (2018) underscores the significant impact of training programs for tax officials on revenue generation. The African Development Bank (AFDB) (2019) acknowledges the crucial role of training in detecting and preventing tax evasion. Empirical studies, such as Animasaun's (2016), demonstrate that training programs aimed at enhancing the knowledge and skills of tax collectors positively influence revenue generation by improving their ability to identify potential tax evasion and ensure compliance. Emmanuel (2018) confirms that training can impact taxpayer behavior by raising awareness of tax obligations and encouraging voluntary compliance. Samuel, Adewole, and Idih (2019) illustrate that well-trained tax collectors are better equipped to identify irregularities during audits, leading to more accurate assessments and recovery of unpaid taxes. Amos, John, and Eric (2019) recognize that well-trained tax collectors exhibit greater proficiency in administrative tasks, managing taxpayer information systems, and utilizing modern technologies, all of which contribute to increased revenue generation.

Furthermore, research validates that training programs incorporating knowledge transfer mechanisms, such as mentoring or peer-to-peer learning, contribute to long-term improvements in revenue generation. Based on these empirical findings, the following hypothesis emerges:

H1: The training of tax personnel has a significant influence on internally generated revenue.

METHODOLOGY

Study Area: This study focuses on Osun State, Nigeria, involving officials from both the headquarters and regional offices of the Osun State Internal Revenue Service across 30 local governments.

Population of the Study: The survey sample comprises all employees of the State Internal Revenue Service (SBIR) and its regional offices, totaling 320 employees.

Sampling Method and Sample Size: Participant selection followed a targeted approach, encompassing all 320 employees of the State Internal Revenue Service (SBIR) and its regional offices. Targeted sampling was chosen for its ability to allow researchers to draw generalizations from the specific sample under study (Sikaran, 2000).

Training of Tax Personnel Scale (TTP): This scale, developed and validated by Adewole and Idih (2019), consists of 8 items used to measure the training of tax personnel. Sample items for the construct include statements such as "the training program provided comprehensive knowledge and skills related to tax regulations and procedures," "the training materials were well-structured and easy to understand," "the training sessions effectively covered practical scenarios and case studies relevant to tax practices," "the trainers were knowledgeable and experienced in the field of taxation," and "the training program enhanced my understanding of complex tax concepts and their practical application." The authors reported a reliability value of 0.873 for the training of tax personnel.

Revenue Generation Scale (RGS): This scale, developed and validated by Adegbie and Akinyemi (2020), comprises a total of 10 items for measuring revenue generation. Example items include: "I believe that increasing our efforts to generate internal revenue is crucial for the financial sustainability of our state," "I feel confident in the ability of our team to identify and tap into new sources of internal revenue," "I think that allocating sufficient resources and manpower to enhance our internal revenue generation is a worthwhile investment," "I believe that adopting innovative strategies and technologies can significantly boost our internally generated revenue," and "I feel that our state has a clear and well-defined plan for increasing our internal revenue." The authors reported a reliability value of 0.827 for the revenue generation scale.

Exploratory factor analysis (EFA)

EFA was used to test the validity and feasibility of maximum likelihood and promax rotation measurements used to determine the underlying factors/structures of various measured variables.

Table 1: *Exploratory Factor Analysis for Testing Validity of the Constructs*

Training of tax personnel scale (TTP)	1	2
TTP Q1	.829	
TTP Q2	.851	
TTP Q3	.946	
TTP Q4	.828	
TTP Q5	.831	
TTP Q6	.831	
TTP Q7	.839	
TTP Q8	.821	
Revenue Generation Scale (RGS)		
RGS Q1		.853

RGS Q2		.797
RGS Q3		.813
RGS Q4		.823
RGS Q5		.834
RGS Q6		.779
RGS Q7		.822
RGS Q8		.826
RGS Q9		.798
RGS Q10		.838
KMO = 0.892 Bartlett's Test of Sphericity (X^2) = 1529.1207, 0.000. Total Variance Explained = 85.6%		

Table 1 shows that the community score for each variable is greater than 0.50, the KMO test is 0.892, and the Bartlett test for sphericity has a significance level of 1%. These indicators show that the survey is factorable (Morin et al., 2020; Edwards, 2021).

RESULTS AND DISCUSSION

The breakdown of respondents' demographics reveals that 21.4% fall within the 18-30 age group, with 36.4% falling between 31-40 years old, while 25% are aged 41-50. Respondents aged 51 and above constitute 17.2% of the sample. The majority of respondents are male, comprising 66%, with females making up 34%. Moreover, married individuals represent 70% of the respondents, while singles account for 30%, with none reporting being divorced. These findings suggest a prevalent association with a sense of responsibility among the majority of respondents due to their marital status.

In terms of educational qualifications, respondents' credentials range from NCE/ND to professional certificates. Specifically, 31.4% hold NCE/ND, 36.8% possess BSC/HND, 7.1% have master's degrees, and 24.7% hold professional certificates. These statistics indicate that most respondents have received formal education, implying reliability in their responses, devoid of ignorance. Furthermore, 62.5% of respondents are senior staff, while 37.5% are junior staff. The data also reveals that 27.8% of respondents have served for 1-6 years, 35.4% for 7-12 years, and 36.8% for 13 years or more, suggesting a considerable level of experience among the majority of respondents.

Table 2: *Path Analysis (Direct Effect)*

Path	β-value	t-value	p-value	[95% Conf. Interval]	
TTP→RGS	.6411849	10.57	0.000	.5223025	.7600673
_cons	1.316656	5.26	0.000	.8259146	1.807397

Note: TTP = Training for Tax Personnel, RGS = Revenue Generation

Table 2 presents the outcomes of the structural model concerning the independent variable (training tax personnel) and the parametric variable (revenue generation). The beta values for training tax personnel and revenue generation are 1.316656 and 0.6411849, respectively. By substituting these beta values into the hypothetical model, we derived the equation: RGS = 1.316656 + 0.6411849ttp …………………….(i)

Equation (i) implies that a 1-unit change in revenue generation results in a 1.316% positive change in the training tax personnel. This suggests that training tax personnel is the more influential predictor of revenue generation. The calculated t-values and associated significance probabilities are 10.57 (p=0.00) and 5.26 (p=0.00) for revenue generation and constant, respectively. These values indicate a positive and significant association between revenue generation and training tax personnel. Consequently, revenue generation serves as an indicator of the effectiveness of training tax personnel.

This study corroborates existing research indicating that the training of tax personnel is critical for enhancing tax compliance, improving tax administration processes, reducing tax evasion, and enhancing revenue generation (Animasaun, 2016; Emmanuel, 2018; Amos, John & Eric, 2019; Adegbie & Akinyemi, 2020). The World Bank report (2022) affirms that the proper training of tax officials leads to improved tax compliance, which translates into higher revenue generation. Similarly, an OECD report (2018) emphasizes the significant impact of training programs for tax officials on revenue generation. The African Development Bank (AFDB) (2019) also acknowledges the pivotal role of training tax officials in increasing revenue generation.

Moreover, a study by Animasaun (2016) demonstrates that training programs aimed at enhancing the knowledge and skills of tax collectors have positive effects on revenue generation by improving their ability to identify potential tax evasion and ensure compliance. Hence, the hypothesis (H1) is confirmed.

Table 3: *Mean and Chi-Square results of Perceived Challenges facing Tax Administration*

	Statement	N	Mean	Chi-Square	Remark
1.	Shortage of qualified staff	120	4.5304	124.993 (P<.05)	Accepted
2.	Limited adoption and use of technology	120	4.4696	117.980	Accepted

				(P<.05)	
3.	Inefficient enforcement mechanisms.	120	4.3730	110.682 (P<.05)	Accepted
4.	Inadequate resources.	120	4.4996	120.047 (P<.05)	Accepted
5.	Lack of transparency	120	4.4698	121.619 (P<.05)	Accepted
6.	Outdated manual systems and poor technology integration	120	4.5957	I03.973 (P<.05)	Accepted
7.	Lack of tax culture and awareness of taxpayers	120	4.5189	87.676 (P<.05)	Accepted
8	Lack of sufficient political support for the tax administration	120	4.3202	I11.210 (P<.05)	Accepted
9	Poor attitude towards taxation	120	4.1802	98.841 (P<.05)	Accepted
Grand mean		**4.4262**			

Table 3, depicting perceived challenges encountered in tax administration as listed in items 1-9, aligns closely with the accepted threshold, indicating that all the listed items are indeed challenges faced in tax administration within Osun State, Nigeria. The grand mean of 4.4262 and a Chi-square p-value of 0.000 demonstrate a high level of concurrence that these items represent challenges in tax administration. Specifically, the analysis reveals that the primary challenge lies in outdated manual systems and inadequate technology integration, with the highest mean value of 4.5957. This is followed by shortages in qualified staff (M = 4.5304), a lack of tax culture and awareness among taxpayers (M = 4.5189), and inadequate resources (M = 4.4996). These findings suggest that the key challenges in tax administration predominantly revolve around the training of tax personnel, which is pivotal for enhancing tax compliance, improving tax administration processes, minimizing tax evasion, and ultimately enhancing revenue generation.

These findings resonate with the observations of the African Development Bank (AfDB) (2019), which identified capacity constraints such as a shortage of qualified staff, limited training programs, and inadequate resources as major challenges faced by the Nigerian tax administration system. Similarly, the Federal Internal Revenue Service (FIRS) (2021) reported limited adoption and utilization of technology, outdated manual systems, and poor technology integration as major hurdles hindering effective tax administration in Nigeria.

CONCLUSION

This research investigates the influence of training tax personnel on revenue generation in Osun State, Nigeria. Employing a survey research design and analyzing data from 320 state tax officials, the study identifies a positive and significant association between revenue generation and tax officer training. It underscores the importance of training tax professionals to improve various aspects of tax administration and highlights key challenges in tax administration in Osun State. The study suggests that investing in the training of tax personnel can lead to enhanced tax compliance, streamlined tax administration processes, and increased revenue generation.

Furthermore, the study has policy implications, suggesting that training tax personnel can lead to improvements in tax compliance, efficient tax administration, fair taxation, enhanced taxpayer services, increased revenue generation, and better stakeholder engagement. By investing in modern tax administration techniques and training staff in the effective utilization of technology, the Osun state government can improve tax collection processes, identify areas of non-compliance more efficiently, and ultimately increase its revenue base for public spending, social programs, and infrastructure development.

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Appendix: Questionnaire

Please indicate your level of agreement with the following statement: "."

- Strongly Agree = 5
- Agree = 4
- Neutral = 3
- Disagree = 2
- Strongly Disagree = 1

Training of tax personnel scale

Statement	1	2	3	4	5
The training programs contribute to a higher level of compliance and accuracy in tax-related activities within the Ministry.					
Tax personnel feel confident in applying the knowledge and skills gained from training in their day-to-day tasks.					
The training programs effectively improve the analytical and problem-solving skills of tax personnel.					
Tax personnel receive ongoing training opportunities to stay up-to-date with evolving tax regulations.					
The training programs adequately prepare tax personnel to handle complex tax situations and client inquiries.					
Tax personnel have access to comprehensive training resources and materials to support their learning.					
The training sessions effectively enhance tax personnel's					

understanding of recent tax code changes and updates.					
The training programs provided to tax personnel adequately cover essential tax regulations and laws.					

Revenue Generation Scale

Statement	1	2	3	4	5
The current tax system effectively generates revenue for the government					
Tax policies in our country encourage compliance and revenue collection					
The government has implemented effective measures resulting in a significant reduction in tax evasion and tax fraud.					
The government took steps to reduce tax loopholes and exemptions in order to increase tax revenue.					
The government efficiently utilizes tax revenue to fund public services and infrastructure.					
Tax revenue is allocated fairly across different sectors and income groups.					
Tax incentives for businesses lead to increased tax revenue in the long term.					
Effective government policies have mitigated the significant challenges posed by tax evasion and					

avoidance, ensuring robust tax revenue generation in our country.					
Tax revenue is effectively used to address socioeconomic disparities and promote economic growth					
We enhance revenue generation by regularly reviewing and updating tax policies.					