

## CAUSES AND IMPLICATION OF TAX EVASION ON ENUGU STATE GOVERNMENT REVENUE GENERATION

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### **Abstract**

*Research has it that taxable adults in Enugu state evade tax payment, thereby depriving government of revenue. For this reason, this study focused on tax evasion; causes and implication on Enugu state government revenues. In the light of this study, three specific objectives, three research questions and two hypotheses were listed, asked and tested respectively. The study adopted survey research design with a population of 3070 and sample size of 354. The sample size was derived statistically by using Taro Yamane statistical technique. Simple random sampling, techniques was adopted and questionnaire were used for data collection. Hypothesis were tested using chi-square ( $X^2$ ) statistical tool at  $\alpha=0.05$  level of significance. One of the findings shows that tax evasion reduces revenue generated by the state government which leads to debt accumulation as well as budget deficit. Also, one of the implications of the finding has it that tax evasion has adverse effect on Enugu State Internally generated Revenue. Hence, the researcher recommended that government and other related agencies should promote the effort made towards preventing tax evasions in the States so as to enhance increase in government internally generated revenue.*

**Keywords:** *Tax, tax evasion, Revenue, debt accumulation and budget deficit.*

### **Introduction**

It is a universal truth that taxes contributes immensely to the development of every nation. Nigeria being a developing nation and West Africa, with respect to Enugu state, is not left out from the benefits derived from taxes. The revenue derived from taxes help the government of Enugu state to finance its expenses such as, provision of infrastructure, protection of lives and properties through the security agencies against foreign or local aggression, provision of healthcare facilities, funding for education sectors and many others. Taxes helps to improve efficiency, reduces waste and loss of human lives

and resources. This is usually associated with negative externalities perceived in the state. In order to curb this unhealthy behavior, taxation plays a vital role when more of such harmful groups are heavily taxed. In a country like Nigeria and Enugu state in particular where there are problems of chronic unemployment, regional disparities, tax policy should be adopted to alleviate the issue. This is done with the view that poverty should be eliminated from the state and government needs to play active role in fulfilling these task. It is noted that the problem of growth, by itself, covers numerous aspects of tax system may be designed to help in more than one way. Taxation can help to reduce the problem of insufficient saving and accumulated capital borrowing. Tax holiday, can be given to companies to boost production and fury both supply and demand gap. According to Chaudhry, and Munir (2010), Tax as a source of government revenue consists of Direct and indirect tax. Direct taxes is a form of tax that is levied on the income of individual both civil servant and self-employed persons. The burden of direct tax is borne by the person on whom it is imposed. The concept of direct tax is not restricted to individual's income alone. It extends to profit of corporate bodies whose burden cannot be shifted. On the other hand, indirect tax is a type of tax that is levied on goods and services. Unlike direct tax the burden of indirect tax can be shifted. For instance, value added tax (VAT), import duties etc. According to Onyema (2000), tax is a compulsory payment which government living on individual and on the income of corporate bodies, to defray the cost of public expenditure. From the definition above, two imperative features differentiate it from other form of payment. One important feature is being recognized as a compulsory payment which on payment on demand is punishable by law. Secondly, it is not a Quid-Pro- quo exchange. This implies that government need not provide services or give explanation to the taxpayer. This is an instrument of fiscal policy which plays an important role in every organization irrespective of the political structure.

Salawu (2005), opined that tax is evasion is a crime that impedes government fiscal policy. This means that tax evasion makes government aim of regulating the economy to be effective. Hitherto, overall increase of tax evasion in Enugu state has disclosed that taxpayers do not make a fair presentation of their tax base to foster revenue. Since no man is above the law, obedience to set laws of a country is one of the obligation to every citizen of the country. Government has much application in ensuring that the set rules are obeyed. In line with tax collection and administration tax authorities in in Enugu state are to ensure that income tax is properly paid and evaders are seriously punished. Tax evasion became rampart in the state because there is little or no legal enforcement in the state to deal with growing issue of tax evasion. Sani (2005) describe a tax evaders as one who for a number of reasons

refused to fill his civil responsibilities under the law. He or she is for all intents and purposes a criminal.

### **Statement of the Problem**

It is not in doubt that tax contributes largely to government revenue. Revenue gotten from taxation helps in carrying out state Projects. As a result of tax evasion, total revenue which would have been used to finance core projects in Enugu state remains on the decline. As a result of increase in tax evasion in the state those engaged in government work will not be paid their salaries as at when due. The state board on the other hand will not be adequately furnished with needed equipment to carry out their job. Also, if state are to be graded from federal level that would be every possibility that any state will take the last score because of under development. The government access to fund to bring about development in the state will not be achieved. "Keep Enugu state clean" slogan by many to be a history because Enugu State Waste Management Authority (ESWAMA) officials if not been paid for so long is bound to be less concern towards the job. It is against this background that this study focuses on tax evasion: causes and implication on Enugu State government revenue generation.

However, the study was anchored on the following specific objectives in order to:

1. To what extent does high tax rate cause tax evasion?
2. What implication does tax evasion have on Enugu state government Revenue?
3. To what extent does lack of adequate staff training of the available tax collectors result in tax evasion?

### **Hypothesis**

The following research hypothesis will be tested in the course of the study.

H0<sub>1</sub>. High tax rate does not significantly cause tax evasion

H0<sub>2</sub>. Tax evasion has no significant implication on Enugu state government Revenue.

### **Scope of the Study**

The study is delimited to self-employed and those employed in private sectors in the states which includes; traders, commercial motorist, business professionals such as accountants and doctors. Emphasis is placed on those categories of people listed above because civil servants are the only identified group of persons that actually pay tax in Enugu state with respect to Enugu State Board of Internal Revenue which is the relevant tax authority for income tax collection and administration in

the state. The data collection was restricted to the state board, traders and individuals within Enugu urban areas. Hence, the findings of this study are limited on Enugu state government revenue.

## **Review of Related Literature**

### **Meaning of Taxation**

Taxation is a burden Borne by citizen to sustain our government in provision of service to the people they govern. According to Ochiogu (1994) define taxation as a live-in post by the government against the income profit worth of individuals and corporate organizations. According to Adams (2001), is the most important source of revenue for modern government, it typically account for ninety (90) percent of government revenue or more. Taxation is seen by Aguolu (2004), as a compulsory levy imposed by the government through its agencies on the income consumption and capital of its citizens. These levies are made on personal income such as salary business profit interest dividends discount and royalties. Afuberoh and Okoye(2004), opined that, division is a civil duty which upon and position is expected to yield income which should be utilized in the provision of basic amenities both social and security and sustained economic well-being of the security. Tax, according to Omotoso (2001) is a compulsory charge imposed by a public authority on the income of individuals and companies as stipulated by the government to create art or case laws irrespective of the taxpayer and return. In the view of Uduimho (2008), taxation is regarded as the most important source of government revenue. For the stress that public fund is always regarded as taxpayer money. This is because payment of tax is one of the duties of every citizen. Apere (2003) notes that taxation is micro economic and fiscal policy instruments which involves the transfer of resources from the private to the public sector for the accomplishment of Economic and Social goals. It is an instrument used by the government to measure, access and control the informal sector that dominates, dominating economic of the word. Taxes are essential contribution levied by the government on her citizens and corporate institutions for the provision of public expenditures.

### **Tax Evasion**

Over the years, tax evasion and tax avoidance has received many attractions by different scholars. This is as a result of the rampart increase of tax evading Practice by taxable States in Nigeria and Enugu state in particular. According to Olayinka (2010), he described tax evasion as an intentional illegal behavior involving a direct violation of tax laws to avoid payment of taxes. The issue of tax

evasion is common in all states, indeed, no matter the control measures put in place, some individuals or corporate bodies' maneuver their way and Bridge government rules and regulation governing taxes. Dandogo and Alabede (2002) are of the opinion that government awakening afford to addressing tax evasion is very crucial for many reasons, including enhancing government revenue, regulating, macro-economic objective, reducing inadequacy of income and other benefits derivable from the good tax system. According to Feld and Frey(2002) assented that in most cases tax evasion arises in a situation where the taxpayer arranges his financial affairs in a way that will make him not to pay or pay less possible amount of tax by manipulating the legal rules. Faseun (2001) said that a tax evader maybe charged to count for criminal offence with consequent fines, penalty and at times imprisonment being levied on him for evading tax. Sonsanya (1981) in his view observe that tax evading act has become the favorite crime of Nigerian taxable person, so popular that it makes armed robbery seems like an insignificant offence which should not disturb one from enjoying his or her night sleep. Brezeau et al. (2011) stated that tax evasion is stealing fully or partially by any means, to pay taxes owed to state budget for carrying out vital projects in the state.

### **Causes of Tax Evasion**

i. Low-tax moral: Tax morale is defined as a principal and a body of contributing to the society by paying tax. Alm and Torgler (2006). Describe morale together with the taxpayer ethics. Similarly, Frey (1997) defines tax morale as an intrinsic motivation for paying taxes. Moreover in many states in which stage for instance the difference is low hence rendering to a higher rate of tax evasion as taxpayer a list of being caught. Frey and Torgler (2007) posited that, a taxpayer believes that others have low tax morale the more he will be to behave dishonestly.

ii. Age, Sex and Status,

According to Torlger (2011), factors which really cause tax evasion where the age and sex, hence, is it was found out that older people and women tend to be having the higher tax Morale than younger ones, men, employed and self-employed persons. Also, Richardson (2006) also agreed on the age factor influences on tax Ibadan practice is younger ones about that easily as they are not afraid of the punishment and fines which would be followed by the fraudulent act.

Most of Enugu state residents probably due to illiteracy and ignorance fail to understand that there are certain responsibilities to government one of which is payment of tax. From their level of

understanding, it is unheard of for the government to the poor. Rather, government should always order Central Bank of Nigeria to print more money wherever it is not fund. This large extent shows lack of spirit of sharing responsibilities among a majority of tax evasion in the state. Kiabel (2001) has argued that some business men do not see any reason why they should pay tax irrespective of the sum of profit made. This is the direct display unpatriotic spirit. Such people take the stand that no matter the amount of income earned, nothing will be paid as tax or they may prepare their account in such a way that a loss will be reflected.

### **Implication of Tax Evasion**

It is quite obvious that tax evasion has adverse implication on government Revenue. It affects government ability of fulfilling its responsibilities to the citizen. This is as a result of decrease in generated revenue which would have been used to develop the state. This can further be explained by the word of Franzoni (1999) who said that Revenue lose causes serious damage to the proper functioning of a state, threatening its capacity of finance its basic expenses. Provisions of social amenities gave rise to taxation. Hitherto, taxation and tax evasion in turn influence government expenditure and capital accumulation which affect development Chen (2003).

According to Fjeldstand (1996) in the first place revenue losses from non-compliance and corruption particularly gives rise to budget deficit. The outcome of budget deficit as a result of taxpayers' non-compliance to tax payment to put the boarding of borrowing on Enugu state governments which further accumulate debt.

### **Empirical Review**

Adebisi and Gbegi (2010) examine the effect of tax evasion on personal income tax administration in Nigeria. The researcher carried out a survey in research design in Nigeria with particular reference to federal Inland Revenue service Abuja. 305 questionnaires were administered to the employee of federal Inland Revenue service. The data collected was analyzed using analysis of variance and the findings show that enlightenment and adequate utilization of tax revenue on public goods will discourage tax evasion.

Ibadin and Eiya (2013) examine tax evasion and tax avoidance behavior of the self-employed using some selected State in Nigeria geo-political zone. The study attempts to ascertain the Ethical view,

educational attainment mode of tax administration religion and cultural practices and how these variables affect tax evasion and tax avoidance decision of the self-employed. The authors employed the statistical tools of ANOVA an ordinary least Square (OLS) method of regression; estimate the difference in means of the sample group in each geo-political zone relationship between tax evasion and avoidance and the Independent variables. Results review that respondent are of the opinion that tax evasion is ethical sometimes and that significant relationship exists between the vertical view mode of tax administration and cultural practices of the self-employed and tax evasion and avoidance.

Akintoye and Tashie (2013) examine the effect of tax compliance on economic growth and development in Nigeria using primary data collected through the administering of questionnaire to self-employed in each senatorial district in Oyo and Lagos State. Scales and percentages were used to measure the demographic variables of the respondent and also the factors that affect the willingness to pay tax why the chi-square techniques was used to measure the difference between willingness to pay tax of citizens in Lagos and Oyo state. The study revealed that many Nigerians are complying with tax payment and the willingness of Citizens to pay tax in Lagos State is significantly higher than that of Oyo state. The authors concluded that compliance through the willingness of Citizens to pay tax is very important and cannot be ignored.

Saidu and Dauda (2014), in their study on tax evasion and governance challenges in Nigeria informal sector distributed 20 questionnaires to 20 people in Bauchi state and conducted an interview on 180 people in the state. The data collected was analyzed using spearman correlation test and the results showed that although it was ethical to pay tax for individuals refuse to pay due to bad governance.

Kofar and Hanga (2014), examine the causes of tax evasion in Kano state and the appropriate approach of tackling them. Survey method was used to administer questionnaire to forty (40) respondents to generate data which is measured on a simple majority or percentage of opinion. It was discovered that informality is a self-reported lack of tax compliance in a sample of individuals and business who answered questions on the issues.

Obafemi (2014) examines the effect of tax avoidance and tax evasion on Nigeria economic development. A survey research design was adopted and responses were obtained through the use of a structured questionnaire administered to 150 Nigerians out of which are taxpayers and tax evaders. Findings from the analysis using statistics techniques revealed that tax evasion and avoidance have

adversely affected economic growth and development in Nigeria. Also, it has been noted that lack of good governance and unpatriotic acts of taxpayers are the basic for which tax evasion and tax avoidance activities are perpetrated.

Aliyu and Sambo (2016), research on determinant of informal sector tax evasion in Sokoto metropolis, distributed a structured questionnaire of seven points likert scale to 317 questionnaires to taxpayers in Sokoto state. The data was analyzed using regression analysis. The study showed that taxation and feature factors, economic factors among others factors are statistically significant for individual tax evasion behavior.

Folayan and Adeniyi (2018), Carried a research on effects of tax evasion on government revenue generation in Oyo state through the administration of 165 questionnaires to respondents who were randomly selected across the state. Data collected were analyzed using descriptive and inferential statistics with the aid of statistical package for social science (SPSS) Windows 23. The findings show that tax evasion has advanced effect on government revenue in Oyo state which typically results in revenue loss.

### **Theoretical Framework**

A lot of attention has been given to taxation in respect of its tremendous significance in revenue generation and as a key instrument of fiscal policy in the Economic overtime. Due to its importance, several economic theories are given; ability to pay principle, benefits approach and equal distribution principle. However, this paper is guided by the ability to pay principle.

Ability to pay principle; as the name suggest, it says that taxation should be livid according to an individual's ability to pay. It says, that financing public expenditure should come from "him that hath" instead of "him that not". The principal originated from 16th century and was extended by Swiss philosopher.

Jean Jacques Rousseau (1712 - 1778), French political economist Jane Baptiste says (1767- 1832) and the English economist John Stuart mill (1806- 1873). This is indeed the basics of Progressive tax; and as the tax rate increased by the taxable amount. The principal is indeed the most equitable tax system, and has been play use in different countries. The uses and most supported justification of ability to pay is on the ground of sacrifice. The payment of taxes is viewed as a deprivation to the taxpayer



because he surrendered money to the government which he or she would have used personally. However, there is no solid approach for the measurement of the Equity of sacrifice in this theory; as it can be measured in absolute, proportional or marginal terms.

**Methodology**

The study adopted survey research design with a population of 3070 and sample size of 354. The sample size was derived statistically by using Taro Yamane statistical technique. Simple random sampling, techniques was adopted and questionnaire were used for data collection. The questionnaire was administered by the researchers. Hypothesis were tested using chi-square (X<sup>2</sup>) statistical tool at α=0.05 level of significance.

**Results and Discussion**

**Test of hypotheses**

Hypothesis one:

**Computation of Chi-Square(X<sup>2</sup>) for Hypothesis 1**

Categories	Strongly agree	Agree	Neutral	Disagree	Strongly Disagree	Total
Observed Frequency	120	89	72	41	18	340
Expected Frequency	68	68	68	68	68	340

Source: Field Survey, 2022

$$\text{Chi-square } (x^2) = \frac{(O_1 - E_1)^2}{E_1}$$

$$X^2 = \frac{(120-68)^2 + (89-68)^2 + (72-68)^2 + (41-68)^2 + (18-68)^2}{68}$$

$$X^2 = \frac{2704 + 441 + 16 + 729 + 2500}{68}$$

$$X^2 = \frac{6390}{68}$$

$$X^2 = 93.97$$

$$\text{Degree of freedom} = (c-1) (r-1) = (5-1) (2-1) =4$$

Level of significance (X) = or 05

Tabulated value of X<sup>2</sup> for 4. Degree of freedom at 5% (0.05) = 9.488 (Ttab)

Hence, calculated value > tabulated value.

(Tcal 93.97 > Ttab 9.488)

Decision Rule: if the calculated value of Chi-square (Tcal) is greater than the tabulated value (Ttab), we reject null hypothesis (Ho) and accept alternative hypothesis (Hi).

Decision: since Tcal is greater than Ttab, we reject null hypothesis and we accept alternative hypothesis and then conclude that high tax rate significantly cause tax evasion.

Tax evasion will serve as a tool for reducing revenue generated by Enugu state government

### Analysis of Hypothesis

Scale	Responses	Computation	Percentage (%)	Cumulative. Percentage (%)
Strongly agree	122	$\frac{124}{340} \times \frac{100}{1}$	36.47	36.47
Agree	79	$\frac{79}{340} \times \frac{100}{1}$	23.24	59.71
Neutral	70	$\frac{70}{340} \times \frac{100}{1}$	20.59	80.30
Disagree	54	$\frac{54}{340} \times \frac{100}{1}$	15.88	96.18
Strongly disagree	13	$\frac{13}{340} \times \frac{100}{1}$	3.82	100
Total	340	$\frac{340}{340} \times \frac{100}{1}$	100.00	

Source: Field Survey, 2022

Expected Frequency is calculated using:

E = Total observed Frequency

E = 3405      n =68

### Computation of Chi-Square ( $X^2$ ) for Hypothesis 2

Categories	O <sub>i</sub>	E <sub>i</sub>	O <sub>i</sub> - E <sub>i</sub>	(O <sub>i</sub> - E <sub>i</sub> ) <sup>2</sup>	$\frac{(O_i - E_i)^2}{E_i}$
Strongly agree	124	68	56	3136	46.12
Agree	79	68	11	(2)	1.78
Neutral	70	68	2	4	0.06
Disagree	54	68	-14	196	2.88
Strongly agree	13	68	-55	3025	44.49
Total	340	340	0	6482	95.33

Source: Field survey, 2022

$X^2$  cal = 95.33

Degree of freedom = (c-1) (r-1) = (2-1) (5-1) =4

Level of significance (X) = or 05

Tabulated value of  $X^2$  for 4 Degree of freedom at 5% (0.05) = 9.488 (Ttab)

Hence, calculated value > tabulated value.

(Tcal 95.33 > Ttab 9.488)

Decision Rule: if the calculated value of Chi-square (Tcal) is greater than the tabulated value (Ttab), we reject null hypothesis (Ho) and accept alternative hypothesis (Hi).

Decision: since Tcal is greater than Ttab, we reject null hypothesis and we accept alternative hypothesis and then conclude that tax evasion has significant implication on Enugu state government revenue.

### **Conclusion and Recommendation**

This study concluded thus; Tax evasion reduced revenue generated by Enugu state government and also leads to debt accumulation as well as budget deficit. It was also concluded that the tax evasion which could be caused by high tax rate, inequitable distribution of amenities, lack of strict penalty clauses tax evasion and absence of spirit of civil responsibility also leads to poor infrastructural development.

The following recommendations are made for this study;

1. From the results in the first hypothesis, high tax rates statistically causes tax evasion concentrated effort should be made by government of Enugu state to block all loopholes which leads to tax evasion so as to promote increase in revenue generation that will boost the economic growth in the long run.
2. Since tax evasion has statistical implication on Enugu state government revenue, government and other relevant agencies should promote the effort made towards preventing tax evasion in the stage so as to enhance increase in government generated revenue.
3. State Board of Internal Revenue, Enugu state should be granted total autonomy. This will make the internal revenue board to recruit the best professionals to manage the professional post in the state. In this regard, it will be possible for the authorities to attract the best brains thereby increasing the wealth of the nation via their expertise should they be given full autonomy.
4. Also, the board lack basic facilities and necessary working material is thereby reducing their working efficiency and professionalism. I recommend that the government should assist and provision of the required tools facilities and environment necessary to generate and increase the rate of revenue generated in the state.

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