



ELECTRONIC TAXATION AND REVENUE GENERATION IN EKITI STATE

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ABSTRACT: *This study examined the effect of the electronic tax system on internally generated revenue in the Ekiti State Internal Revenue Service. Electronic tax registration, electronic filing of tax returns, and electronic tax payment were employed as proxies for an electronic tax system to attain this goal. There is a large degree of corruption practices prevalent in rising economies such as the Nigerian tax administration system, which indicates that the economy is in a disadvantaged position, as a result of these failures and obstacles in the Nigerian tax system. The final database employed in the quantitative analysis of the study was a quantitative cross-sectional survey data based on 94 valid replies retrieved from 123 competent and experienced respondents from the Ekiti State internal revenue agency. Electronic tax registration and electronic filing of tax returns affect internally generated revenue in Ekiti, according to the findings. Electronic tax payments have no statistically significant effect on the state's internally generated revenue. As a result, the study indicates that the major goal of the electronic tax system in Ekiti State Internal Revenue Service will not be met unless the consequences of electronic tax filing and electronic tax payment are fully addressed. The implication is that, while Ekiti State Internal Revenue Service has implemented electronic tax registration, the internal revenue cannot be guaranteed unless electronic filing of tax returns and electronic tax payment are fully implemented.*

KEYWORDS: Electronic Taxation, Revenue Generation, E-Registration



INTRODUCTION

In the last ten decades, technology has advanced to such an extent that computers have taken over various activities that were formerly performed manually by humans. Most governments, organizations, corporations, and individuals have incorporated technology systems and the internet of things in various businesses to remain competitive and sustainable. Technology adoption has accelerated the rise of e-commerce and e-governance concepts, and tax administrators throughout the world are no exception, since it has become vital to use computer systems and networks in the process of tax registration, filing tax returns, and paying taxes (Newman & Eghosa, 2019). Technology has influenced people's life in a variety of ways and continues to do so, from simple day-to-day activities to more sophisticated and less normal duties. Technology has an impact on every aspect of life, including commerce, entertainment, education, communications, healthcare, defense and taxation (PriceWaterCoopers, 2013).

Many developed and developing economies around the world have experimented with and proven that no nation can truly develop without developing its technology-based tax system; as a result, the primary function of a good tax system is to raise enough revenue to finance essential government expenditures on goods and services (Emmanuel, 2010). As a result, a well-structured tax system based on technology is without a doubt a highly lucrative means of producing the amount of cash required for providing the necessary infrastructure for our country through taxation.

Nigeria, on the other hand, has yet to realize fully the benefits of an electronic-based taxation system, as has been the case in other developed countries (Enejo & Gabriel, 2014). Tax revenue in Nigeria contributes to a modest part of the total government revenue over time, according to Uremadu and Ndulue (2011), compared to the bulk of cash needed for developmental reasons, which is earned from oil. Chandler (2013) also stated that today's policymakers are still debating the issues of effective tax administration and appropriate tax revenue. According to Enahoro and Olabisi (2012), there is a large degree of corruption practices prevalent in rising economies such as the Nigerian tax administration system, which indicates that the economy is in a disadvantaged position. As a result of these failures and obstacles, the Nigerian tax system has not been able to achieve the desired objectives throughout time, including multiple taxes, tax evasion, corruption, non-compliance with key tax legislation, and insufficient information base and record keeping. Some academics believe that inefficient and ineffective tax administration is to blame for Nigeria's income loss due to rampant tax fraud and avoidance. Angahar and Alfred (2012), for example, believe that the machinery and procedures for implementing a good tax system in Nigeria are insufficient, and that tax evasion and avoidance by self-employed individuals and organizations whose database is not captured in the relevant tax authority's data system is a significant challenge and impediment to national economic growth. The prevalence of tax evasion in the Nigerian tax system, according to James and Moses (2012), has reduced the amount of revenue received from tax income, which has no doubt had an impact on government expenditure. As a result of the invitation of experts from the International Monetary Fund (IMF) to review the Nigerian tax system in accordance with global standards, the argument for the deployment of an electronic tax system in Nigeria emerged. Following a thorough examination of Nigeria's tax system, the IMF advised that the Federal Inland



Revenue Service (FIRS) be modernized in order for it to stay viable and relevant in the face of economic realities.

The FIRS implemented a seven-point reform program, which included reengineering and automating revenue collection and tax administration in general, in accordance with the recommendations of the International Monetary Fund (IMF). It has been observed that in most nations where tax revenues account for a considerable portion of the economy's revenue, electronic tax systems have been in use for years (Umenweke & Ifedora, 2016). For the sake of clarification, an electronic tax system is the integration of information technology (IT) with tax administration in the form of electronic-tax returns (E-Tax). The popular E-tax system was born out of an initiative to employ technology to help tax administration. This is a powerful instrument for tackling the problems of any tax system since it offers taxpayers with information, education, and support while also making compliance and administration easier. However, because of its distinctive components such as Electronic Tax Registration, Electronic Tax Filing, and Electronic Tax Payment, the E-tax system does more than only provide information, education, and aid to taxpayers; it also ensures lower tax administration costs. The electronic tax system makes tax assessment and payment easier for taxpayers (Agrawal, 2016).

This ease of use could be a major motivator for e-filing uptake, particularly in developing nations like Nigeria. Taxpayers benefit from the electronic tax system in a variety of ways, including the ability to file taxes at any time and from any location, ease of use, information search, and other online transactions not available through traditional methods (Ndayisenga & Shukla, 2016). It also gives taxpayers more time flexibility, avoids calculation errors on tax return forms, and protects their privacy and security (Agrawal, 2006). Furthermore, by submitting tax returns in a paperless setting, the electronic tax system reduces the work burden of tax authorities and reduces operational costs. It also lowers the costs of tax return processing, storage, and handling (Jayakumar & Nagalakshmi, 2006). The issue of tax evasion and avoidance, which is often the result of corruption, is one of the biggest challenges facing the Ekiti State Internal Revenue Service (EKIRS).

Bribery of tax authorities by taxpayers for a reduction in the amount of tax to be paid or complete non-payment of tax, patronage/nepotism, and coordination between taxpayers and tax officers are examples of this. Other major issues with the traditional system of taxation in Ekiti State Internal Revenue Service include a lack of tax statistical data or a poor database due to the manual nature of the system, poor records keeping of the available information, which has resulted in missing files, torn documents, multiplicity of taxes, poor tax administration, and the state government's inability to prioritize. However, in order to increase tax revenue, the EKIRS adopted an electronic tax system (Revo-tax) in 2013, in accordance with the Federal Government, and implemented it in 2015. Revo-tax, an electronic tax system, is provided by APPMART Limited, an independent ICT consulting firm. When properly applied, it aims to address loopholes, flaws, and issues connected with EKIRS' manual taxation system, thereby eliminating physical interactions between taxpayers and tax officials and enhancing revenue generation. Electronic registrations, electronic filing of tax reports, and electronic tax payments give adequate tax records for convenient exchange of information while also effectively lowering administrative costs, allowing her to increase her internal revenue generation. To the best of our knowledge, existing research has focused on the impact of e-taxation on revenue generation in Nigeria (Enejo & Gabriel, 2014;



Leyira, Chukwuma & Asia, 2012). Ekiti State has had an electronic tax system in place since 2015, with no evaluation of its efficiency.

There is currently no study that has objectively proved the extent to which the new technology has affected tax income in Ekiti State, to the best of the researcher's knowledge. The study has become extremely important in order to close this gap.

LITERATURE REVIEW

The conceptual review, empirical review, and theoretical review are all included in this part.

Conceptual Review

The modern tax administration aims to achieve three main goals: enabling voluntary compliance, providing adequate tax records for easy exchange of information, and efficiently lowering collecting costs (Oseni, 2015). This is the primary reason for the widespread usage of IT systems in tax administration. The use of information technology in the enforcement of basic tax operations such as registration, return filing, payment, and database maintenance resulted in the development of what is now known as an electronic based tax system, or e-tax. As a result, an electronic tax system is described as the automation of essential tax operations that allows taxpayers to register, file, and pay their taxes electronically, as well as get education and information. In general, an electronic tax system is a comprehensive internet portal that provides taxpayers with a suite of secure self-service options: it may serve as a single point of information and action; it is typically available 24 hours a day, seven days a week; and it does not require tax administrative staff intervention. Nigeria's current economic predicament has forced the government to embark on an intensive revenue-raising campaign that will allow it to fulfill a variety of responsibilities to its inhabitants. With the planned shift away from oil-based income, taxation remains an unwavering instrument for the government to achieve this goal (Ajape, Afara & Uthman, 2017).

Taxation is defined as a government-mandated payment placed on personal income and corporate earnings, or added to the cost of certain goods, services, and transactions (Majura, 2013). According to Holban (2007), taxation is expected to play three important roles: generating sufficient funds for financing public services and social transfers; providing incentives for more employment and efficient use of natural resources; and generating sufficient funds for financing public services and income reallocation because taxation is expected to provide so much. Nigeria, like other economies throughout the world, is committed to ongoing tax reform in order to keep up with global economic realities. Tax experts and administrators have urged for a technology-driven tax system to broaden the country's tax base, diversify the economy away from oil revenue, and improve public service delivery and fiscal integrity (Harrisson & Nahashon, 2015; Yekeen, 2017). In Nigeria, the government has implemented a unique Taxpayer Identification Number (TIN) (effective February 2008), an automated tax system that allows taxpayers to track their tax positions, an e-payment system (e-tax), and a tax enforcement plan (involving special purpose tax officers in collaboration with other security agencies to ensure strict compliance in payment of taxes). All of these initiatives have resulted in an improvement in the country's tax administration (Asuquo, 2016). In line with this, Oseni (2015) stated that with the use of contemporary



technology, there is no hiding place for tax evaders because the system captures all potential taxpayers.

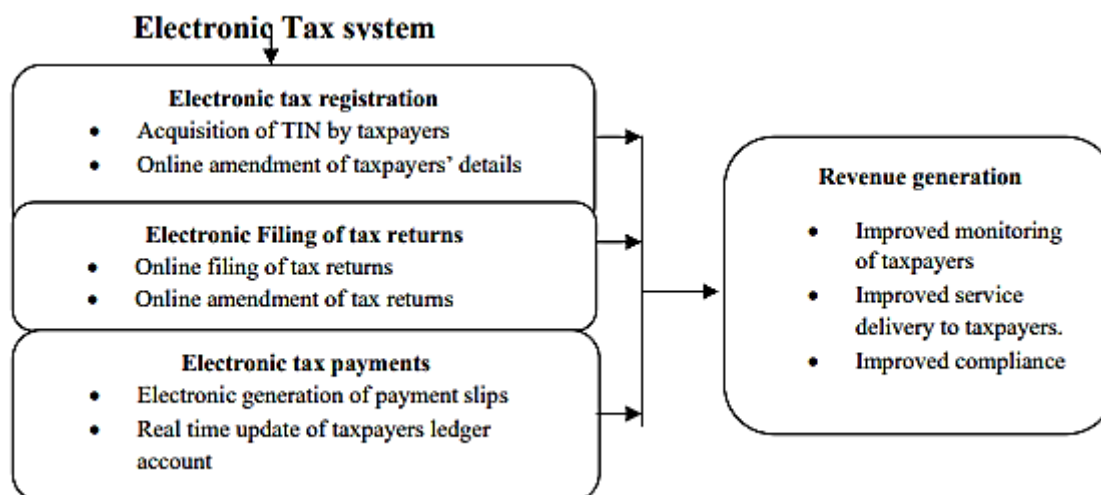
However, if used carelessly by both taxpayers and tax authorities, the usage of information communication technology (ICT) can be disastrous, since scammers and hackers of internet services might take advantage of the system's ignorance or bad security. Technology has changed and altered the macro environment, influencing how we work, play, and interact with others (Eric & Richard, 2008; Abiola, 2014). As a result, an electronic taxation system is defined as the use of information and communication technology (ICT) to file tax returns and remit taxes based on assessments as determined by the applicable tax authority. Australia, the United Kingdom, France, India, China, Singapore, Turkey, Malaysia, Uganda, Rwanda, and Nigeria are just a few of the developed and emerging economies that have adopted the e-tax system (Ramayah, Ramoo & Amlus, 2008; Muita, 2011). Tax evasion, non-compliance, and tax authorities' coordination with taxpayers to circumvent taxpayers are among the most serious issues confronting Nigerian tax administration (Adegbe & Fakile, 2011; Odia, 2014). With an e-tax system, however, revenue collection efficiency is assured, tax compliance is improved, and the incidence of tax evasion and avoidance is considerably decreased (Harrison & Nahashon, 2015; Oseni, 2015).

Electronic Tax System

The process of levying and paying taxes via computer systems and networks is known as an electronic tax system. It comprises the use of computer technology in the assessment, collection, and administration of taxes, often known as e-payments and e-filing. It is an extension of the emerging concepts of e-commerce and e-governance, and it entails the interchange of data between tax authorities and taxpayers via information communication technology networks (Arya, 2012). The Internal Revenue Service of the United States of America (USA) first implemented an electronic tax system in three cities in 1986. Cincinnati, Raleigh-Durham, and Phoenix are among the three cities where five (5) tax preparers electronically filed 25,000 tax returns (Umenweke & Ifediora, 2016). The three (3) primary components of the electronic tax system were recognized by IRS personnel during the filing of these 25,000 tax returns: electronic tax registration, electronic filing of tax returns, and electronic tax payment (Umenweke & Ifediora, 2016). As a result, a thorough description of the three aspects is necessary for a complete knowledge of the computerized tax system.

The graphic below illustrates this:

Electronic Tax System Components



Source: *Internal revenue service of the United States of America.*

Electronic Tax Registration

As seen in the picture above, electronic tax registration entails taxpayers obtaining a tax identification number (TIN). To receive an individual taxpayer's identification number, the taxpayer must fill out the appropriate form, which requires verification of each individual's substantiating status and genuine identity. These documents should be mailed to the address listed on the form together with the form. In accordance with this, the individual taxpayer identity number is issued after the competent tax body has confirmed the documents and information provided (Umenweke & Ifediora, 2016).

Electronic Filing of Tax Returns

Taxpayers must have an email address, log on to the tax office's website, and download the appropriate form. The taxpayer's name, residence, identification number, exemption, income, tax credit/deduction, other taxes and payments, amount owed, and so on must all be filled out. After filling out the tax return form, the taxpayer signs it and submits it with the tax office using a self-selected identification number. Following the submission of the completed return form, the entire electronic record is sent to the tax office for processing, where a free file is used.

As soon as the tax return is received, an email is sent to the taxpayer. The tax return is then assessed, and the taxpayer's tax is determined within 48 hours. When errors are found, an error message is given to the transmitter, instructing him or her to remedy the error and re-send the return to the tax office (Umenweke & Ifediora, 2016). For example, in conjunction with a tax consulting business, Appmart Integrated Limited, the Ekiti state board of internal revenue has made tax software available to taxpayers, allowing them to file returns and be assessed electronically.



Electronic Tax Payment

Taxpayers who get an email notification of a tax due date have two alternatives for making payments: debit or credit card payments made through a payment processing business. Direct debit of the taxpayer's account is also an option for payment. In Nigeria, the information and telecommunications sector has proven to be a major driver of the internet economy (Abiola, 2014). In recent years, the use of technology to improve tax administration effectiveness, increase taxpayer services, and promote tax compliance has gotten a lot of attention in both developed and developing countries (Dowe, 2008; Olaoye & Kehinde, 2015).

According to Amitabh et al. (2008), e-tax would aid revenue authorities in timely completion and processing of tax returns and issuance of refunds, as well as in making key administrative decisions in tax administration and compliance functions, by providing a source of the most comprehensive, authentic, and current financial, business, and economic data for policy formulation within the government. E-tax is a concept that allows people to electronically file their tax returns and pay their taxes. In other words, tax administrators and taxpayers communicate online, and compliance is improved as a result of the system's online platform.

Three key principles underpin the electronic tax system: electronic registration, electronic filing (e-filing), and electronic payment (e-payment) (Andarias, 2006).

The operation of the tax system has been substantially challenged since the growth of ICT (Muita, 2011), and one of the ways in which tax authorities have enhanced contacts with taxpayers is through the e-tax system (Wasao, 2014). Prior to the introduction of the electronic tax system, tax administrators were hampered in carrying out their principal responsibilities effectively and efficiently.

Tax evasion and avoidance, according to Adegbie and Fakile (2011), have played a significant role in reducing revenue accruable to the Nigerian government. Tax administration will be better positioned if tax regulations and processes are simple; tax compliance costs are minimal; taxpayers have easy access to information; and taxpayers and tax authorities have mutual trust. Nigeria might achieve significant headway in revenue diversification if it had corrupt-free and effective administrative machinery, as well as employees that are appropriately qualified, well-equipped, and motivated.

Electronic Tax System

Nigerian Electronic Tax System Transcript

Nigeria's electronic tax system is still in its early stages and is very new. The reports of the International Monetary Fund's visiting teams signaled its arrival in Nigeria (IMF). In 2004, 2005, and 2006, the Fiscal Affairs Division suggested the construction of an Integrated Tax Administration System (ITAS). In December 2010, the Federal Executive Council gave the FIRS permission to purchase, install, and use the ITAS (Usman, 2013). The ITAS aims to automate and re-engineer the FIRS tax administration process, as well as the purchase, installation, and deployment of SIGTAS and hardware infrastructure (Usman, 2013). In 2015, the FIRS joined with the Nigerian Interbank Settlement System (NIBBS) to enable electronic tax payment in Nigeria. This is the automation of all tax processes, including tax registration, assessment, and return filing, as well as tax payment. The goal was to implement an electronic system that would make it easy to pay taxes online in Nigeria's major cities



(Abdulrazaq, 2018). According to Deloitte (2017), the FIRS rebuilt the electronic tax system in June 2017 to run nationwide by providing six new electronic tax services (e-services). The available e-services are:

E-registration: For new tax payers to register with the Internal Revenue Service (IRS) for various taxes, taxpayers who use this service do not need to go to a tax office to register for tax reasons; instead, they must go to the FIRS website and register.

E-stamp duty: This is a method of paying stamp duties on papers that meet certain criteria. This innovation would make it easier for Nigerians to do business. In the past, physical stamping was required to complete transactions that required stamping. Stamping may be done anywhere, at any time, online using e-stamping; one area where this innovation is particularly valuable is when a new company is incorporated at the Corporate Affairs Commission (CAC). You can pay your stamp duties by migrating from the CAC registration site to the FIRS e-service portal.

E-tax payment: Payment of all Federal Government taxes and levies via one of the following platforms (e-tax payment): Interswitch, Remittal, and Nigeria Inter-Bank Settlement (NIBSS). This brings tax payment to your doorstep because you may do so from the convenience of your own home.

E-receipt: This is used for receiving and confirming e-receipts issued for taxes paid through the new e-tax payment system, which provides quick notification of your tax payment.

E-filing: This allows taxpayers to electronically file their tax returns through the FIRS ITAS. One of the most innovative components of e-tax services is this component. The filing of tax returns is a statutory requirement.

Electronic tax clearance certificates (e-tcc): This portal allows taxpayers to apply for, receive, and verify the authenticity of their electronic tax clearance certificates (e-tcc). The manual tax administration process makes obtaining a tax clearance certificate difficult.

These efforts combine tax administration innovation and technology to make FIRS services quick, easy, and available anywhere and at any time (Vanguard, 2017). Although there is no complete legislative structure in place in Nigeria to govern the operation of the electronic tax system, the National Tax Policy (NTP) encourages the use of technology in the administration of tax laws.

Nigeria's Electronic Tax System Challenges

Nigeria's electronic tax system faces a number of obstacles, including a low level of computer literacy and a high cost of putting up an electronic tax system (Umenweke & Ifediora, 2016). Its efficiency is also greatly reliant on the availability of a reliable internet connection. Several parts of Nigeria now lack reliable internet access, particularly in rural areas. Although there has been a steady increase in the number of people with internet access and improved connectivity, much more needs to be done, as the percentage of people without internet access in Nigeria is around 50% of the population, despite the country's estimated population of 206 million in 2020. (NPC, 2020). State tax authorities must automate their operations as soon as possible in order to create the necessary synergy with the Internal Revenue Service. Investors will find it easier to fulfill their tax obligations to the federal and



state governments through convenient and transparent electronic tax payment platforms, and tax authorities will be able to easily share information on a tax payer and build up a comprehensive tax history of taxpayers, which will help Nigeria improve its ranking on the ease of doing business index.

Tax Compliance in Ekiti state

In its most basic form, tax compliance is commonly understood to imply paying all taxes due (Braithwaite, 2009), which includes timely completion and reporting of needed tax information, accurate self-assessment of taxes owed, and timely payment of those taxes without enforcement action (Andreoni, Erard & Feinstein, 1998; Jones, 2009). Three dimensions of tax compliance emerge from this definition: filing, reporting, and payment compliance. A compliant taxpayer would submit the proper forms to the revenue authority, complete an accurate return, and pay their tax burden on time. If the three dimensions are not adequately completed, a taxpayer will be labeled non-compliant (Wasao, 2014). Voluntary compliance is enabled by the trust and cooperation that develops between the tax authority and the taxpayer, as well as the taxpayer's willingness to follow the tax authority's orders and regulations. This is aided by factors such as the efficiency and effectiveness of government services, the perceived amount of government fraud and corruption, and if the government is serious about addressing fraud and corruption (Fagbemi & Abogun, 2010; Wang, 2010).

Tax non-compliance is caused by growing dissatisfaction with the fairness of the tax system (Chau & Leung, 2009); mistakes made by a taxpayer while filling out his tax form or intentional omission (Fagbemi & Abogun, 2010); and an increase in the administrative cost of tax collection (Fagbemi & Abogun, 2010; Tanko, Okpara & Ajape, 2013). As a result, increasing tax compliance has remained a subject of worry for policymakers, tax administrators, and the general public (Wasao, 2014). This is due to the fact that tax compliance has an impact on revenue collection and the government's capacity to meet its fiscal and social objectives (Tan & Sawyer, 2003). Researchers have urged for tax education and a revision of tax rules to include stricter penalties for tax defaulters (Tanko et al., 2013), as well as the implementation of an electronic tax system, in order to promote higher voluntary compliance and close the tax gap (Khadijah, 2013). A modern tax system's principal goal is to generate income to assist the government in financing increased public sector spending (Afuberoh & Okoye, 2014).

Taxing, according to Aguolu (2004), is the most essential source of governmental revenue in terms of certainty and consistency of taxation. This means that, because of the government's intrinsic capacity to levy taxes, the government is guaranteed tax revenue regardless of the conditions. According to Olotu (2012), taxation is already undergoing changes in numerous states across Nigeria's federation. She noted that tax collections in states including as Imo, Edo, Rivers, and Lagos have tripled and quadrupled in recent years, allowing for the execution of various life-changing and community-transforming programs as well as the financing of essential infrastructure projects.



The Concept of Internally Generated Revenue

These are funds that the state government receives from its own operations rather than relying on outside sources (Tunji, Olajide & Olubukunola, 2014). To avoid disappointment or embarrassment as a result of non-remittance of federal government allocations, state governments require this. Allocations from the federal government are frequently delayed, and state governments cannot wait indefinitely for allocations before carrying out their responsibilities to the citizens. Internally Generated Revenue (IGR) refers to the revenue generated by the federal, state, and local governments within their respective jurisdictions (Abiola & Ehigigiamusoe, 2014). IGR for the state government has also been defined as revenues received within the state from various sources such as taxes (pay as you earn, direct assessment, capital gain taxes, and so on) and motor vehicle licenses, among others (Adenugba & Chike, 2013).

According to Asimiyu and Kizito (2014), the ability of states in Nigeria to generate revenue internally to complement funds allocated from the federation account is critical to their economic development and sustainability. Unfortunately, the abundant source of IGR in Nigerian regions that may provide limitless economic development has been sacrificed to the depleting 'altar of oil.' Over-reliance on statutory funds has become a severe barrier for most Nigerian governments, preventing them from carrying out their basic tasks (Balogun, 2015). Nnanseh and Akpan (2013) argue that IGR is capable of supplying appropriate basic infrastructures in a state, citing Akwalbom State as an example where IGR made significant contributions to water, roads, and electricity service. According to Oseni (2013), IGR is mostly used by the second and third tiers of government to offset the high cost of governance. As a result, political leaders' misuse of IGR remains a critical concern, as it has an impact on the state's economic development.

EMPIRICAL REVIEW

The influence of E-taxation on Nigeria's revenue and economic growth: A pre-post study was empirically explored by Ofurum, Amaefule, Okonya, and Henry (2018). The goal of the research was to see how the installation of E-taxation in 2015 impacted tax revenue, federally collected revenue, and the tax-to-GDP ratio. From the second quarter of 2013 to the fourth quarter of 2016, data was gathered through secondary sources such as the Federal Inland Revenue Service and CBN statistical and economic reports on a quarterly basis. The data was analyzed using the paired sample t-test and simple regression.

According to the conclusions of the study, electronic taxation has had no impact on tax income, federally collected money, or the tax-to-GDP ratio in Nigeria. The impact of electronic tax filing on tax compliance in Zimbabwe was studied by Obert, Rodgers, Tendai, and Desderio (2018). The study's goal was to see how electronic tax filing has affected tax compliance among clients in Harave, Zimbabwe. Structured questionnaires were used to collect information. Multiple regressions were used to analyze the data, which was done with the help of SPSS version 20.0. The findings of the study revealed that: electronic filing had a favorable impact on tax compliance; clients had a positive attitude toward electronic filing; and, finally, electronic filing had a substantial impact on the ease of doing business.



In Nigeria, Olurankinse and Oladeji (2018) looked at self-assessment, electronic tax payment systems, and revenue production. The survey included 30 companies listed on the Nigerian stock exchange. Using SPSS Version 20.0, the hypothesis was tested using Pearson's product moment correlation coefficient statistical tool and regression analysis. The findings of the study revealed a position and a strong association between revenue generation and self-assessment and e-taxation payment systems.

Omodero, Ekwe and Ihendinihu (2018) also looked into the impact of internally generated income (IRG) on Nigerian economic development. The study's goal was to look into the impact of internally generated revenue on Nigeria's economic development. The time series data were taken from the Central Bank of Nigeria (CBN) Statistics Bulletin and covered the years 1981 to 2016. Multiple regression and the t-test for testing hypotheses were the statistical tools employed in the data analysis. Total internally generated revenue, state internally generated revenue, and local internally generated revenue all have a robust and significant positive impact on real gross domestic product, while federal internally generated revenue has a positive and significant impact on real gross domestic product, according to the study's findings. Madegwa, Makokha, and Namusonge (2018) evaluated the impact of revenue collection automation on Kenyan government performance. The study's goal was to see how communication affected the performance of the Trans Nzioa country government in Kenya. To obtain data from the respondents, the researchers used semi-structured self-administered questionnaires. With the help of SPSS, the data was analyzed using descriptive statistics. The investigation revealed that the online procedure of revenue collecting automation has a significant impact on the operation of the Trans Nzioa country government office.

The impact of the E-tax system on tax administration and revenue production in the Lagos State Internal Revenue Service was empirically explored by Ajape, Afara, and Uthman (2017). The study's goal was to investigate the impact of an electronic taxation system on tax administration efficiency and revenue generation in Lagos. A standardized five-point likert scale questionnaire was used to collect data in a survey research design. The data was examined using descriptive statistics, and hypotheses were evaluated using SPSS and multivariate analysis of variance (MANOVA). The study's main findings found that respondents agree that the e-tax system has increased Lagos state's revenue-generating capacity. According to the report, relevant tax authorities should develop and execute regulations to ensure the beneficial impacts of the e-tax system are sustained, as well as teach tax officials on how to take advantage of the advantages of administering taxes electronically.

The impact of information technology on tax administration in Nigeria's South West was investigated by Olatunji and Ayodele (2017). The research looked into the impact of information technology on tax administration and planning. Data was obtained using standardized questionnaires, and the data was analyzed using multiple regression and Pearson product moment correlation. Information technology improves tax output and administration. Bett and Yudah (2017) investigated the role of the J-tax system as a revenue collection method at Kenya Revenue Authority. The study's goal was to determine the contribution of an integrated tax system as a revenue collection method in Kenya's revenue authority. The primary data was collected using a standardized questionnaire with a five-point Likert Scale. The data was analyzed using descriptive and inferential statistics. Multiple regression analysis was used to examine the statistical significance of the association between the variables. Online taxpayer registration, online tax return processing, online compliance and



monitoring operations, and electronic tax payment all contribute significantly to revenue collection at Kenya's revenue authority, according to the report. Monica, Makokha, and Namusonge (2017) looked into the impact of computerized tax systems on tax collection efficiency in Kenya's domestic taxes department (KRA). The study's goals were to determine the impact of electronic tax filing on revenue collection efficiency, investigate the impact of staff competency on revenue collection efficiency, and determine the level of taxpayer understanding in Kenya's electronic tax system. Questionnaires provided to KRA staff and taxpayers were the primary data gathering tools. As a data analysis technique, descriptive and inferential statistics were used. According to the study's findings, the majority of taxpayers firmly agreed that they could completely access and manage the tax system. Second, employee competency was a major predictor of tax collection efficiency, despite the fact that the number of taxpayers seeking clarification on tax concerns over the internet is small.

The impact of information and communication technology (ICT) on tax collection in Kenyan county governments was empirically investigated by Owino, Otieno, and Odoyo (2017). The study's goals were to determine the impact of an ICT system for single business permits on revenue collection, assess the impact of an ICT system for land rates on revenue collection, and to determine the impact of an ICT system for bus parking on revenue collection in Kenya's Migori and Homa Bay counties. Questionnaires were used to collect primary data, which was then analyzed using descriptive and regression approaches. The findings revealed a substantial and nearly perfect link between ICT systems used by county governments and revenue collection; ICT systems can account for up to 91.9 percent of the variation in revenue collection efficiency in county governments.

Metin, Ali, and Metehan (2017) investigated the impact of Turkey's e-taxation system on tax collections and costs. The study's goal is to look into the impact of Turkey's computerized taxation system on tax revenues and collection costs. In the Republic of Turkey, data was gathered through secondary sources. The data was divided into two groups: pre-electronic taxation (1993–2004) and post-electronic taxation (2005–2016). The data was analyzed using the Mann-Whitney U-test. The investigation revealed that the electronic tax system's organization had a beneficial impact on tax revenues and lowered the cost per tax.

Obara and Nangih (2017) looked at tax compliance hurdles and domestically produced revenue in Nigeria: A study of small and medium businesses in Port Harcourt. The study's goal was to look into the impact of taxing barriers on government revenue collection in Nigeria. Primary data was obtained using structured questionnaires, and hypotheses were tested using SPSS software and simple regression analysis. The study's findings revealed that in Nigeria, problems with an accurate tax database and the predominance of cash transactions obstruct government income production.

Fave and Dabari (2017) investigated the empirical examination of the federal government's tax income collection in Nigeria. The study's major goal was to look into how the Nigerian federal government collects tax income. Secondary data on total tax revenue collected from oil and non-oil taxes was gathered from the Federal Inland Revenue Service (FIRS) for the years 2011 to 2015. With the help of SPSS version 20.0, the data was analyzed using multiple regressions. According to the findings of the study, capital gains tax, stamp duty, education tax, and petroleum profit tax are all favorably significant at 1%, 5%, and 10%, respectively, although business income tax and value added tax are not.



Ndayisenga and Shukla (2016) investigated the impact of an electronic tax management system on Rwanda's tax collection efficiency. The goal of the study was to see how the Rwanda Revenue Authority's revenue collection would be affected by an electronic tax administration system. Structured questionnaires were used to collect information. The study's results were examined and presented using Pearson's correlation analysis and regression analysis. According to the study's findings, computerized tax management systems contributed to on-time tax payment and lower operational costs.

Maisiba and Atambo (2016) evaluated the impact of the electronic tax system on the Kenya Revenue Authority's revenue collection efficiency (KRA). The goal of the study was to see how the electronic tax system affected the Kenya Revenue Authority's revenue collection efficiency. Questionnaires were used to collect data from the 102 targeted respondents, who included KRA workers and taxpayers. Data from the field was analyzed using descriptive and inferential statistics. The significant findings were that the majority of respondents agreed that the KRA had a good electronic tax payment system, and that the majority of KRA officials are familiar with and trained in its use. The impact of online tax filing on tax compliance among small and medium firms in Nakuru, Kenya, was studied by Gwaro, Maina, and Kwasira (2016). The purpose of this study is to determine the level of awareness about online filing of tax returns among small and medium businesses in Nkum, Kenya. Structured questionnaires were used to collect primary data, which was then analyzed using descriptive statistics. The link between the research variables was determined using multiple linear regressions. Only computer literacy had a significant effect on the influence of tax compliance levels among small and medium enterprises in Nkuru, according to the study's findings.

The influence of tax reforms on revenue generation in Lagos State was empirically explored by Asaolu, Dopemu, and Unam (2015). The study used time series quarterly data from the records of taxpayer statistics and the revenue status report of the Lagos State Internal Revenue Service to examine the impact of tax reforms on revenue collection in Lagos State, Nigeria, between 1999 and 2012. (LIRS). Ordinary least square regression techniques were used to examine the data collected (OLS). The study found that Lagos State was capturing more people into the tax net due to a continuous increase in taxpayers' cumulative growth (more than 20% each year); and that Lagos State's primary source of revenue generation was internally generated revenue (IGR), of which tax revenue accounted for about 80%. The results also revealed that, on average, there was no obvious growth in tax revenue between 1999 and 2005; nevertheless, beginning in 2006, there was a sharp, continuous, and noticeable increase in tax revenue. The study also discovered that there was a long-term link between tax revisions and revenue generation in Lagos State.

Muturi and Kiarie (2015) investigated the impact of an online tax system on taxpayer compliance in Meru County, Kenya. The study's goal is to determine the impact of an online tax system on small taxpayer compliance in a county tax district. The data was analyzed using multiple regression and descriptive statistics. The study found that the online tax system had an impact on tax compliance among small taxpayers in Meru County. The researchers suggested that more research be done to determine other characteristics that influence tax compliance among small taxpayers. Ngigi (2015) evaluated the impact of an integrated tax management system on tax compliance by small and medium businesses in Nairobi County's central business area. The study's goal was to determine the impact of an integrated tax management system on tax compliance by small and medium businesses in



Nairobi, Kenya's central business district. Primary data was collected using questionnaires that were dropped off at randomly selected respondents and picked up two days later. With the help of SPSS, the data was analyzed using descriptive and inferential statistics, as well as multiple linear regressions to determine the relationship between the independent and dependent variables. According to the findings, the amount of fines and penalties paid, as well as the cost of tax counseling and filing, have a positive and significant link with tax compliance.

Okoye and Ezejiofor (2014) evaluated the influence of electronic taxation on income production in Enugu, Nigeria. Data was obtained using both primary and secondary sources, and frequency counts and mean score were used to analyze the results. To assess the fixed and random effects, as well as the threshold of significance at 1%, the ordinary least square approach was used in conjunction with multiple regression analysis and panel data regression. Electronic taxation, according to the findings, can increase internally produced revenue and prevent tax evasion in Enugu State. Another finding is that electronic taxation can prevent tax officers from engaging in corrupt behavior.

Afubero and Okoye (2014) studied the effect of taxation on income generation in Nigeria's federal capital territory and a few states. The purpose of the study was to determine the influence of taxation on revenue generation in Nigeria. The data was collected using a closed-ended questionnaire with responses such as strongly agreed, agreed, strongly disagreed, and disagreed. With the help of SPSS version 17.0, the study's assumptions were tested using regression analysis. Tax has a large contribution to revenue creation and taxation has a big contribution to Gross Domestic Product, according to the study (GDP). The study proposed that the federal, state, and municipal governments develop a well-equipped database (WEDB) of all tax-payers with the goal of identifying all possible sources of income for tax purposes; and that tax collection methods be free of corruption.

Wasao (2014) investigated the impact of an online tax system on small taxpayer compliance in Nairobi's east tax district. The study's goal was to determine the impact of an online filing method on tax compliance among small taxpayers in Nairobi's East tax area. The information was gathered using structured questionnaires that addressed all of the variables in the research of 160 taxpayers in the East of Nairobi tax district. Descriptive statistics were used to assess the data, and regression analysis was used to determine the effect of the independent variable on the dependent variable. According to the study's findings, small taxpayers in Nairobi's East have a lower degree of compliance with the online system when it comes to registration, filing, and payment.

Eneojo and Gabriel (2014) looked into taxation and revenue generation in a few Nigerian states. The goal of the study is to bring attention to the concept and nature of taxation, as well as its impact on revenue generation and GDP. To present and analyze the data for the study, the researcher used both primary and secondary sources of data. The regression analysis in SPSS version 17.0 was used to test hypotheses. The researcher discovered that taxation contributes significantly to GDP, and that tax evasion and avoidance have a major impact on revenue creation in Nigeria.

Mararia (2014) investigated the impact of an integrated tax management system on small and medium-sized businesses' tax compliance in Nairobi's central business district. The study's goal was to see how the integrated tax management system (ITMS) of 2007 affected tax



compliance among medium and small taxpayers. A total sample size of 100 was chosen from the target population of 200 taxpayers. Self-administered questionnaires and an interview guide were used to collect data. With the help of SPSS version 17.0, descriptive statistics and multiple regression were used to analyze the acquired data. The findings of the study demonstrated that implementing an integrated tax management system is a contributing element in tax compliance. The outcomes of the study found that there was sufficient evidence to conclude that the use of an integrated tax management system is linked to high levels of tax compliance. Governments could increase adoption of electronic filing methods such as integrated tax management systems, minimize tax compliance costs, and improve tax fines and penalties, as well as tax awareness and education, according to the report.

The impact of computerized taxes on tax evasion and avoidance in Nigerian banks was investigated by Alake and Olatunji (2012). The goal of the study was to see how computerized taxation affected tax evasion and avoidance in Nigeria. The respondents were given well-structured questionnaires, which were then evaluated using descriptive statistics. The investigation found that implementing computerized taxation in Nigeria's tax administration significantly reduced the prevalence of tax evasion and avoidance.

Ebimobowei (2012) investigated the influence of tax reforms on Nigeria's economic growth. The study's goal is to show that, in order to achieve long-term economic growth and development, Nigeria's tax structure needs to be overhauled. Secondary data was gathered from the Statistical Bulletin of the Central Bank of Nigeria (CBN), the Federal Inland Revenue Service, the Office of the Federation, and other relevant government entities. Descriptive statistics and econometric models such as the white test, Ramsey reset test, and Breusch Godfrey test were used to analyze the data. The findings of the numerous experiments revealed that tax reforms had a favorable and significant relationship with economic growth.

Leyira (2012) looked into the difficulties influencing Nigeria's tax system. It is marked by a lack of statistical data, inadequate tax administration, and an inability to prioritize tax efforts, as well as a multiplicity of taxes and a rise in the underground economy. It also poses obstacles in order to help Nigeria develop a more efficient and effective tax system. The paper states that the preceding provides a theoretical framework for improving several key aspects of Nigeria's tax system, as well as issues and potential solutions.

THEORETICAL REVIEW

This research takes a multi-theoretical approach. The study's first theoretical framework is based on the expediency theory of taxes. Buehler proposed the expediency theory of taxation in 1936. According to the theory, every tax revenue collection system must satisfy the practicability test, which should be the only factor considered when the government selects a revenue collection system. The premise of this idea is that the government's economic and social goals should be ignored, because it is pointless to have a tax that can not be imposed and collected efficiently. This theory is pertinent to the study because the state board of internal revenue expects the electronic tax system to improve revenue collection by creating a technology environment that supports efficient assessment and revenue collection. The expediency hypothesis is thus connected to this research since it aims to explain the impact of



administrative setup, such as an effective electronic tax payment system, on revenue collection by the Internal Revenue Service.

Technology Acceptance Model

The Technology Acceptance Model is the second theory (TAM). Fred Davis created this hypothesis in 1986. The Technology Acceptance Model is a theory in information systems that describe how consumers accept and use technology. The theory is founded on the idea that an information system's acceptability is governed by two key factors: perceived usefulness (PU) and perceived ease of use (PEO) (PEOU). The degree to which a person believes that utilizing a certain system will improve his or her job performance is referred to as perceived usefulness. The degree to which a person believes that utilizing a certain technology would be painless is known as Perceived Ease of Use (PEOU).

The Technology Acceptance Model is essential to this study because it lays the groundwork for the State Board of Internal Revenue Service to accept and deploy an electronic tax system based on the assumption that it will be valuable to both tax payers and tax officials. The fundamental goal of the e-tax system is to address the shortcomings of the old tax system, making the State Board Internal Revenue Service a leader in adopting the technology because it improves their job performance in terms of efficiency, timeliness, correctness, and dependability. The perceived utility of the e-tax system to tax payers will be the general ease of paying taxes in terms of correctness, simplicity, convenience, and faith in the tax system, which will lead to voluntary compliance, thus solving one of the state's primary taxation difficulties. On the other side, the assumption of apparent ease of use is a hindrance to both taxpayers and tax officials who may believe they lack the skills to use the technology without much effort. This is mostly due to a lack of technology exposure, which poses a significant danger to the usage of the e-tax system in developing countries.

METHODOLOGY OF RESEARCH

Research Setting

The study takes place in Ekiti State, which is located in Nigeria's south western region. The poll is being performed by the Ekiti State Internal Income Service, which is entirely responsible for collecting revenue in the state through various tax systems. Because the study encompasses people's perceptions, attitudes, and orientations, the researchers used a cross-sectional survey approach. Without a doubt, a cross-sectional survey allows researchers to collect data about a population at a certain point in time. All senior revenue service employees who are heavily involved in the state's electronic tax system administration were apprehended. Meanwhile, the selection of senior personnel was based on the researchers' view that these individuals have sufficient experience in tax administration and are capable of providing accurate responses to the questionnaires.



Research Hypotheses

The researchers established the following assumptions based on the literature's three primary components of an electronic tax system to guide the study's major aims.

H₁: Electronic tax registration significantly affect internally revenue generation in Ekiti state.

H₂: Electronic filing of tax returns significantly affect internally revenue generation in Ekiti state.

H₃: Electronic tax payment significantly affect internally revenue generation in Ekiti state.

Reliability and Consistency Analysis

The goal of reliability testing in survey research that uses questionnaires is to ensure that the research instrument demonstrates consistency beyond a reasonable doubt in several applications. To attain this goal, the reliability assessment was carried out in this study. Individual reflective indicators of questionnaire items also demonstrated a high level of dependability, with a sufficient scale mean and the option to delete an item. Despite the fact that the scale allowed for the deletion of items, none were removed since the researchers chose to ignore it because the bulk of the variables and reflecting constructs had previously yielded positive results. In the meantime, table 2 shows the results of the reliability test. Because the majority of our scale was adapted from past studies with minor alterations, the researcher used content validity to validate the instrument.

Table 2: Reliability and Internal Consistency Analysis

| Construct/ variable | No. of item | Variable | Cronbach's alpha (α) (overall) | Cronbach's alpha (α) based on standardized items | Swif item deleted | Cronbach alpha if item deleted |
|---------------------------------------|-------------|------------------|---|---|----------------------|---|
| Electronic Tax Registratio n | 5 | ETR ₁ | 0.666 | 0.542 | 5.530 | 0.620 |
| | | ETR ₂ | | | 7.325 | 0.770 |
| | | ETR ₃ | | | 4.974 | 0.548 |
| | | ETR ₄ | | | 10.627 | 0.520 |
| | | ETR ₅ | | | 5.150 | 0.500 |
| Electronic Tax Filing | 5 | ETF ₁ | 0.618 | 0.641 | 8.703 | 0.606 |
| | | ETF ₂ | | | 10.366 | 0.587 |
| | | ETF ₃ | | | 8.267 | 0.541 |
| | | ETF ₄ | | | 8.912 | 0.610 |
| | | ETF ₅ | | | 8.500 | 0.466 |
| Electronic Tax Payment | 5 | ETP ₁ | 0.872 | 0.884 | 13.987 | 0.807 |
| | | ETP ₂ | | | 13.666 | 0.821 |
| | | ETP ₃ | | | 14.786 | 0.833 |
| | | ETP ₄ | | | 16.870 | 0.856 |
| | | ETP ₅ | | | 14.842 | 0.903 |



| | | | | | | |
|----------------------------------|---|------------------|-------|-------|-------|-------|
| Internal Generated Revenue | 5 | IGR ₁ | 0.507 | 0.450 | 3.092 | 0.792 |
| | | IGR ₂ | | | 5.603 | 0.357 |
| | | IGR ₃ | | | 4.690 | 0.680 |
| | | IGR ₄ | | | 6.476 | 0.476 |
| | | IGR ₅ | | | 4.633 | 0.564 |

Source: *Extracted from SPSS version 20.0*

EMPIRICAL RESULT

Research hypotheses that were first created in keeping with the general and specific aims of the study were tested accordingly in order to achieve the study's specific objectives. The researchers examined these hypotheses with the goal of determining the impact of an electronic tax system on internal revenue production. The study's hypotheses were tested using a linear multiple regression method anchored on ordinary least square (OLS), and the results are shown in Table 2.

Table 1: Regression Results

| Variables | Std. Error | BetaCoefficients | t. stat. | Prob, |
|-------------------------|------------|------------------|----------|-------|
| Constant | 0.426 | - | 9.575 | 0.000 |
| Sum-Electronic Tax Reg. | 0.780 | 0.200 | 1.678 | 0.097 |
| Sum-Electronic Tax fil. | 0.109 | -0.275 | -2.348 | 0.021 |
| Sum-Electronic Taxpay | 0.132 | -0.168 | -1.330 | 0.107 |
| T-stat. | | 2.01 | | |

Source: SPSS Statistics version 20.0

R- squared = 0.887

R- Squared adjusted = 0.879

Durbin Waston =1.516



EMPIRICAL FINDINGS AND DISCUSSION

The probability value is 0.097, with a t-value of 1.678, according to the findings of hypothesis one (1). The P-value of hypothesis one falls within the allowed range of 10%, according to the study's decision rule. According to the findings, electronic tax registration significantly affects internal revenue generation in Ekiti state. The conclusions of this study are consistent with those of Bett and Yudah (2017) who looked at the contribution of the i-tax system as a revenue collection strategy in Kenya's revenue authority. According to the findings of the study, online registration of taxpayers has a major impact on revenue collection in Kenya. Similarly, the findings of this study correspond with those of Metinet et al. (2017) who investigated the impact of the e-taxation system on tax income and collection costs in Turkey. The shift to an electronic tax system had a beneficial impact on tax revenues and lowered the cost per tax, according to the findings. This study's findings are similarly consistent with those of Ajape et al. (2017) who empirically evaluated the impact of the e-tax system on tax administration and revenue collection in Lagos State. The main findings revealed that the e-tax system has increased Lagos state income collection potential.

Electronic filing of tax returns and internally generated revenue:

The probability value (P-value) for hypothesis two was found to be 0.021. As a result, electronic filing of tax returns has a negative significant effect on internal revenue generation. The t-value reveals the negative sign (- 2.348). The findings of this study agree with those of Obert et al. (2018) who looked at the impact of electronic filing on tax compliance in Zimbabwe. The findings demonstrated that electronic filing had an impact on tax compliance. The conclusions of this study agree with those of Bett and Yudah (2017), who found that online tax return processing contributes significantly to revenue collection at Kenya's revenue authority. In a similar vein, the findings of this study are consistent with those of Wasao (2014) who discovered that the online taxation system has an impact on tax compliance among small taxpayers in Nairobi's east side in terms of registration, filing, and payment. Also, an increase in tax filing per unit would result in an increase in tax compliance. The findings of this study corresponded with those of Obara and Nangih (2017) who found that in Nigeria, the lack of a solid tax database and the predominance of cash transactions hampered government revenue production.

Electronic tax payment and internally generated revenue:

The P-value for hypothesis three was 0.107, with a corresponding tvalue of -1.330, according to the results. The researcher rejected the alternative hypothesis based on this empirical result. This suggests that electronic tax payment has no significant effect on internal revenue generation in Ekiti state. The negative t-value indicates that internal revenue generation is negatively affected. The findings of this study contradict those of Ngigi (2015) who found that the amount of fines and penalties paid, as well as the cost of tax counseling or filing, have a strong association with tax compliance.



CONCLUSIONS

The study looked at the impact of the electronic tax system on internal revenue generation in Ekiti state. Governments are under growing pressure to enhance the efficiency with which they deliver public services. The price of oil has dropped dramatically in recent months, reducing the revenues available for distribution to the state government. As a result, the requirement for the state government to earn sufficient cash from domestic sources has become a matter of critical urgency. To solve this challenge, tax authorities have implemented e-government-driven solutions, such as the electronic tax system, with the goal of raising IGR. As a result, the study indicates that the major goal of the electronic tax system in EKIRS will not be met unless the consequences of electronic tax filing and electronic tax payment are fully addressed. The implication is that, while EKIRS has implemented electronic tax registration, the revenue service's internal revenue cannot be guaranteed unless electronic filing of tax returns and electronic tax payment are fully implemented.

RECOMMENDATION

The state government should increase public understanding of the electronic tax system in both urban and rural areas. On the other hand, a user-friendly system should be implemented to encourage easy tax return submission. Finally, a more efficient and dependable internet service should be implemented.

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