

MOBILISING SELF-ASSESSMENT TAX REGIME TO FACILITATE TAXPAYERS'
VOLUNTARINESS IN NIGERIA

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Abstract

The paper x-rays the relevance of Self-Assessment Tax System (SAS) or regime as a key administrative tax approach for both personal and corporate taxation in a given nation state. The SAS approach emphasizes both the taxpayers' responsibility to report their income and also, the need for them to determine their own tax liability. Thus the primary purpose of adopting SAS in most nation states and in particular, Nigeria is to increase voluntary compliance by taxpayer. In that light, the paper is therefore an academic contribution to investigate and critically analyze taxpayer's voluntariness by examining their level of compliance in honouring their tax obligations in Nigeria. The author adopted the doctrinal methodology by engaging expository and analytical approaches. Equally, the author relied on primary and secondary sources of data collection. It was the finding of the paper, among others, that SAS has not been able to actualize fully the vision and mission of its inauguration. In that light, the paper therefore recommends legislative reviews or amendments of various contentious tax provisions that seem to hinder the envisioned objectives of SAS in Nigeria, among others.

Keywords: Self-Assessment, Voluntariness, Compliance, Legislative Review.

1. Introduction

1.1 The Concept of Tax

There is hardly any government today that does not rely on tax measures to provide the much-needed revenue for socio-economic development and amelioration of inequalities of wealth in any given nation-state. But then, the Nigerian tax statute is silent about a definite definition on meaning of tax. However, different scholars, dictionaries, economists and text writers have offered their insight on the meaning of tax. It is often difficult to get one's head round the idea of what a tax actually is, as it comes in many guises, It is rather like an elephant difficult to define or even describe, but you know it when you see it. Several attempts have been made to define what a tax actually is, and the definitions stated here is by no means exhaustive. First of all, tax is defined as: 'A monetary charge imposed by the government on persons, entities, transactions or property to yield public revenue'. Tax has also been defined by Australian court as: A compulsory levy imposed by a public authority for public purposes or that taxation is raising money for the purposes of Government by means of contributions from individual persons¹. Furthermore, tax is defined as a compulsory levy made by public authorities for which nothing is received directly in return². This particular definition suggests that the nature of a tax is that it is a payment made, (a cost incurred) without the usual associated receipt, normal to other transactions, of any consideration in return.

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¹ A M Sanni, 'An Appraisal of the Legal Framework for Taxation in Nigeria', (2015) *JLPG* 82.

² B A Garner (ed), *Black's law Dictionary* (10th edn, USA: Thomson Reuters, 2014). 1685.

Another definition of tax was coined by Ray Sommerfield some years ago. According to him, a tax is a non penal yet compulsory transfer remitted for the public good³. Each phrase, in this definition, is important. Firstly, a tax is not a penalty; in theory, taxpayers receive something of value in return, such as those elements of civilized society. Secondly, even though we describe our tax system as a “voluntary self-assessment system”, in reality, the system becomes rather involuntary by fines and jail sentences if one does not pay his or her share of taxes. Therefore one can say that taxes are indeed compulsory transfers. Finally, the exact use of taxes collected by the government is not specified in advance, rather such accumulations are used for the public good. The limitation inherent in these definitions is that the objective of a tax may not necessarily be to fund the government as proposed. As HLA Hart noted as follows: “Taxes may be imposed not for revenue purposes, but to discourage the activities taxed, though the law gives non express indication that these are to be abandoned as it does when it makes them criminal⁴.”

Again, the objectives of some taxes may be to lessen the height of disparity in the social order if correctly managed. In the contemporary business dealings, taxes on special imports are essentially aimed at reducing the imbalance between imports and exports or even discourage the import of such goods thereby encouraging the local industries. Therefore, if one is to stand on this definition, the impression may be that the sole purpose of tax is to fund the state. The Nigerian author, C. S. Ola, also defined tax as a demand made by the government of a country for a compulsory payment of money by the citizen of that country⁵. His definition is also not adequate going by the aforementioned reasons already buttressed above. This definition can adequately cover for levy, capitation and any other demand imposed on citizens”. W. D. Williams, on his own part, defined tax as compulsory levies paid to government other than as payment for specific services or as a penalty for some specific offence. The payments do not have to be of money, goods or free labour for this will have a similar effect for some purposes.

Words like ‘compulsory’, ‘exacted’ and ‘strain’ and the general tone of the definitions show that there are characteristics or features that could be used to determine that an item is a tax. The number one feature of tax is that it is a compulsory payment by persons. It is not a voluntary payment or donation⁶”. Given the compulsory character of taxes, it may seem odd that this paper sets out to make a case for voluntary payment. However, even though taxes are compulsory, they are readily justified by many. There are those who justify taxation on account of the role government plays in sustaining the protection of life, liberty and the pursuit of happiness. There are others who justify taxation on account of the public services provided by the government such as education, health and security. All of these are funded largely by revenues from taxation. Therefore, the compulsory aspect of taxation is readily accepted and necessary.

The importance of government and the resulting need for taxation gives rise to a duty for the public to comply with tax payment. The obligation to pay tax is not only self-evident, but should also be readily acceptable. Bird says that:

In an ideal law-abiding society, people would pay taxes they owe, and tax administration would amount to little more than the provision of facilities for citizens

³ *Matthew v Chicory Marketing Board (v) of Australia* (1938) 60 CLR 263, P. 276.

⁴ Ling Ltd, 2007) P. 10 S James & C Nobles, *The Economic of Taxation: Principles, Policy and Practice* (7th edn, Great Britain: Henry).

⁵ A Lymer and J Hasseldine (eds), *The international Taxation System* (USA: Wuwer Academic Publishers, 2002)

⁶ R Sommerfield *et al*, *An introduction to Taxation* (USA: Harcourt Brace Jovanovich inc, 1967) 2.

to discharge this responsibility. No such country exists, or is likely ever to exist. Compliance with tax laws must be created, cultivated, monitored and enforced in all countries⁷.

However, voluntary payment of tax remains fallacious and as Broomberg and Kruger said ‘Most people at best of times, dislike paying tax⁸’. This summarizes the compulsory nature of tax and why it can never be voluntary. Again, all taxes are imposed by law. In other words, it is imposed by government. All taxation is based on law. Most constitutions forbid taxation except based on laws duly established by the legislature. In Nigeria, the Constitution of the Federal Republic of Nigeria provided for the payment of taxes by every citizen. It was stated as follows: “that it shall be the duty of every citizen to declare his income honestly to appropriate and lawful agencies and pay his tax promptly⁹”. It should be noteworthy that not all compulsory payments are taxes, for example, fines or penalties imposed to punish people for committing crimes are not regarded as taxes. And while fines, fees, penalties and other categories of charge may be arbitrarily fixed, tax must pass through the process of law making in the state before it becomes a tax.

1.2 The Basic Principles of Taxation

The principles of taxation are a set of criteria which act as a guide to the government when designing and implementing a new tax. The principles of taxation are used by the legislature in the design of taxation. The principles are those formal guidelines which are widely accepted and/or discussed and should be considered whenever specific tax laws are proposed, discussed and implemented.

An early categorization of taxation principles which is still influential up to the present day, were first originally laid down by Adam Smith’s famous book of 1776, ‘The Wealth of Nation¹⁰’. In this work, Book V especially is of importance. There he explains in Part I, that the sovereign/commonwealth needs revenue to finance a standing army, in Part II, a system of justice (separated from the executive), in Part III, Art I, revenue for paying infrastructural (“public works and institutions to facilitate commerce”); in Art 2, institutions for the education of youth; in Art 3, institution of people of all ages, and in Part IV, expense of supporting the dignity of the sovereign. In the conclusion, he emphasized a federal principle, that is, that expenses done by a province or local authorities should not be put at the expense of the general public.

In Chapter 2 of Book¹¹ V, Adam Smith develops four cardinal principle of fair taxation, namely:

1. The subjects of every state ought to contribute towards the support of the government, as nearly as possible in proportion to the revenue which they respectively enjoy under the protection of the state.
2. The tax which each individual is bound to pay ought to be certain, and not arbitrary. The time of payment, the manner of payment, the quantity to be paid, ought all to be clear and plain to be contributor, and to every other person. Where it is otherwise, every person subject to tax is put more or less in the power of the tax-gather, who can either aggravate the tax upon any

⁷ J O Everett *et al*, *Contemporary Tax Practice* (USA: CCH, 2008) 5.

⁸ H C A Hart, *The Concept of law: Revenue Law and Practice* (London: Butterworths, 1995).6.

⁹ J A A Agbonika, *Problems of Personal Income Tax in Nigeria* (Nigeria: Ababa Press, 2012) 13.

¹⁰ C S Ola, *Nigeria Income Tax Law and Practice* (Nigeria: Macmillian Publishers, 1985). I.

¹¹ J A A Agbonika (n 15).

obnoxious contributor, or extort, by the terror of such aggravation, some present or perquisite to himself.

3. Every tax ought to be levied at the time, or in the manner, in which it is mostly likely to be convenient for the contributor to pay it.
4. Every tax ought to be so contrived as both to take out and keep out of the pockets of the people as little as possible, over and above what it brings into the public treasury of the state.

In summary on the above four main principles, it can be said as follows:

1. Taxes should be proportional to people's income.
2. Taxes should be certain, not arbitrary.
3. Taxes should be levied at a convenient time.
4. The cost of collection of the tax should be as low as possible¹².

Above are regarded as the characteristics of a good tax system. However, there have been significant developments in economic theory and policy since Adam Smith wrote his book 'The Wealth of Nation'. Activities and functions of government have enormously increased. Now the governments are expected to maintain economic stability at full employment level, they are to reduce inequalities in the income distribution, and they are also to perform the functions of a welfare state. Above all, they are to promote economic growth and development, especially in developing countries like Nigeria, not only through encouraging private enterprise but to undertake the task of production in some strategic industries. Thus, in order to devise a good tax system, these objectives and functions of government's economic policy must be kept in view¹³.

It may be noted that Adam Smith was basically concerned with how the wealth of nations, or in other words, production capacity of the economy can be increased and he thought that private enterprise working on the basis of free market mechanism would ensure efficient use of resources and if left unfettered would bring about repaid economic growth. His ideas about public finance were influenced by his economic philosophy of virtues of free private enterprise. In proposing the above mentioned canons of taxation, he was guided only by the sole objective that a government should be able to raise sufficient revenue to discharge its limited functions of providing for defense, maintaining law and order, and public utility services.

Be that as it may, the author hereby asserts that, however, that both the objectives and functions of modern governments had increased necessitating large resources. Therefore, the modern economics have added other principles or characteristics which taxation system of a country must satisfy if the objectives of modern government are to be achieved.

2. Emergence of Self-Assessment Tax Regime in Nigeria

In Nigeria, the self-assessment system was actually introduced in 1991, with operational effect in 1992 and initially restricted to a threshold of taxpayers and extracted to the rest in 1998. However, it was not until 2011 that its implementation became effective. The legal frame work for self-assessment generated divergent opinions, among taxpayers, tax practitioners, and relevant tax

¹² M N Umenweke, *Tax Law and its Implications for Foreign Investments in Nigeria* (Nigeria: Nolix Educational, 2008) 6.

¹³ K Ongwamuhuna, *Tax Compliance in Tanzania: Analysis of Law and Policy Affecting Voluntary Taxpayer Compliance* (Tanzania: Mbuki na nyota, 2011) 214.

authorities in Nigeria. This resulted in insistences in the self-assessment generated divergent opinions among tax practitioners and relevant tax authorities. This resulted in inconsistencies in the self-assessment practices in Nigeria. To address the Management board of the Federal Inland Revenue Service (The Board) in exercise of the powers conferred on it by section 61 of the Federal Inland Revenue Service (Establishment) Act 2007, with the approval of the Minister of Finance, gazetted a Regulation¹⁴ “modifying the processes, and procedures for self-assessment practices¹⁵, sets out the processes and procedure for self-assessment practice by taxpayers and tax authorities.

The regulations cover tax returns under CITA, PITA, PPTA, Education, Trust Fund Act, National Information Technology Development Agency Act, Value Added Tax Act, FIRS Act, and though not specifically mentioned Capital Gains Tax Act given that all taxes under the FIRS (Establishment) Act are stated as falling under the scope of the Regulation¹⁶.

The objective of the self-assessment in Nigeria is that it ensures compliance by saving significant time and resources required by tax authorities in ensuring compliance by tax payers¹⁷. According to the Revised National Tax Policy” 2016, the tax authorities shall apply all available resources and tools at their disposal to ensure that taxpayers voluntarily comply with National Tax policy recommendations, among other things, that tax authorities should ensure that the option for self-assessments is in place, and the process and procedure are simple¹⁸.

3. Challenges of Self-Assessment Tax Regime in Nigeria

There is no doubt that the primary goal of tax administration in both developing and developed countries should be to achieve the highest possible voluntary tax compliance among taxpayers. The principle of self-assessment (and self- payment) is the foundation of a modern tax administration¹⁹ and if well implemented in Nigeria will surely yield anticipated revenue for the government. The question now is how well adopted and implemented is the SAS in Nigeria? It is obvious that over three decades after the adoption of the SAS in Nigeria, it is yet to take root firmly. First of all, underlying the shift to a self-assessment tax regime is the philosophy of ‘the customer is king’. SAS is significantly hinged on the key assumption that the taxpayer is a stakeholder and a partner who should be treated courteously. If revenue collection is to be improved, then there is need to accord taxpayers respect and gain their trust and understanding. Enforcement and closures only become necessary after all information and support services fail to elicit voluntary compliance²⁰.

In Nigeria, so many factors presently hinder the taxpayers’ voluntary compliance. Self-assessment tax regime can be grouped into two broad components, namely²¹ taxpayer enablement and compliance enforcement. Whereas the taxpayer bears the burden of computing and paying the tax

¹⁴R M Bird, ‘An Economic Approach to Tax Administration Reform’ (1995) University of Toronto Faculty of Management, International Centre for Tax Studies, Discussion paper, No.3.

¹⁵ E B Broomer and D Kruger, *Tax Strategy*, (5th edn South Africa: Lexis Nexis, 2013) I.

¹⁶ The Constitution of the Federal Republic of Nigeria 2004 S.24.(C)

¹⁷A Smith, *Simpler Taxes: Simplification as systematic Tax Policy*, Briefing Paper, <http://www.adamsmith.org/sites/default/files/Images/stories/simpler-taxes.pdf>, accessed on 25th August, 2025.

¹⁸*ibid*.

¹⁹ A chamberlain, *Principles of Taxation*, <http://taxfoundation.org/blog/ten-principles-sound-tax-policy> accessed on 1st August, 2025.

²⁰ S Guru, <http://www.yourarticlelibrary.com/tax/canons-of-taxation-explained/26284> accessed on 30th July 2025.

²¹ *ibid*.

due, the FIRS has to ensure that the taxpayer is sufficiently enabled to perform this function. Chiefly in this enablement is that our tax laws are not simplified²². In other words, Nigeria tax laws are not easy to comprehend or understand for the average taxpayer to assess and pay his tax liabilities. The income tax legislation is far too lengthy to comprehension. If two of the important criteria of a good tax system are simplicity and certainty, the Nigerian tax system seems to fail the test miserably. Adopting the words of Inglis:

The legislation in some cases is too highly worded that without a commerce or law degree the ordinary taxpayer stands no chance of finding his way through the morass and even with these qualifications these advisers will of necessity have to struggle to make sense of language that is as convoluted as it is confusing.

The task of the taxation officer in Nigeria is not any easier as many provisions in the legislation are not applied for the simple reason that no one is able to comprehend them. In order for taxpayers to calculate their own tax liabilities, they must first understand the tax law and how it applies to their situation. Simple laws and regulations facilitate self-assessment, while maximizing taxpayer's effort and compliance cost. This can be achieved by rewriting the tax law to reduce the volume of information and in clear language that helps ensure that taxpayers know and understand their rights and obligations under the tax laws. Simplified and harmonized administrative procedures can also help lower cost of compliance thus simplified rules (including record keeping requirements) should be in place for small taxpayers²³.

In Nigeria however, self-assessment was introduced by making only minimal but critical changes to the income tax legislation²⁴. While this approach may be desirable at the early stages of the adoption of SAS, this approach however left conflicting legal and administrative provisions in place which confuse the public and administrators. The author suggests that effective self-assessment regime will require a complete overhaul of the Nigeria tax legislation. Again, the taxpayers in Nigeria are not enabled by the provision of good service to the taxpayers. Self-assessment demands that the tax administrators adopt a service-oriented attitude towards taxpayers by ensuring that they have the information and support needed to meet their tax obligations. It is trite, that taxation *vis-à-vis* revenue generation (collection) is intricately interwoven with governance, as a matter of fundamental imperative.

One cannot simply be divorced from the other. Just as in the medieval African monarchies, contemporary democracies all over the world rely on the citizens financial contributions for the sustenance of government and public good. Instructively, the tripartite intricate link between taxation, democracy and good governance cannot be over emphasized²⁵. The FIRS should provide the taxpayers with clear information describing their obligations, the tax applicable, when and where they are payable. The average taxpayer in Nigeria needs to be informed about changes to the laws and they should have easy access to information and tax forms. The author recommends that the FIRS should constantly, unequivocally and religiously provide taxpayers with a range of advice and information through enquiry centres, websites, free public seminars, and so on.

²² Y Olugbenro, Nigeria: FIRS Administrative Reforms: A strategic Shift, (2014) Decoitte. <http://www.Mon.daq.Com/Nigeria/x/333334/tax+authorities/FIRS+Administrative+Reforms+A+Shift> accessed on 10th June 2025.

²³ Tax Administration (Self-Assessment) Regulation, 2024 dated 19 December, 2024.

²⁴ T Oyedele, Self-assessment is no longer business as usual in http://www.Pwcnigeria.Typepad.com/tax_matters_nigeria/2012/04 accessed on 25th May, 2025.

²⁵ Tax Administration (Self-Assessment) Regulations, 2011, S.2(i)-(viii).

Furthermore, the Nigerian taxpayer should be enabled by the tax authority through the designing of simple and user-friendly tax forms that capture²⁶ all declarations to be made. Also, all tax forms should be accompanied by guidance notes so that the taxpayer (especially individuals and fringe companies) does not bear additional costs through the engagement of external professionals/advisors to complete the forms. Modern innovations in this area should also be exploited to improve the business environment and reduce the cost of compliance. Some examples of new practices in this area include²⁷ e-filing or other means (for instance, drop-off boxes in the tax administration or a commercial bank), and e-payment (internet and mobile banking). Some of these innovations have been implemented in Nigeria but the workability and usability is another ball game. For example, the official website of

FIRS²⁸ on the surface has such information as 'e-filing', 'Tax Calculator', 'Tax Legislation' etc but a click on any of the portals reveals no information. In other words, the FIRS website is underdeveloped and not useable. The author recommends that in a SAR where the voluntary tax compliance of the taxpayers is to be encouraged, such should not be applicable.

The Nigerian taxpayers should be enabled in this area to encourage SAS in Nigeria. Furthermore, the tax forms in Nigeria are only seen at the tax offices and designated banks only. The taxpayer should be able to collect and have access to the forms with minimal efforts²⁹. The forms should be made available at websites and places frequently visited by taxpayers. Such as, churches/mosques, banks, post offices, shops/supermarkets, petrol filling stations etc. Such are some of the enablements that should be in place by the FIRS to effectively implement SAS in Nigeria.

Again, the second component of self-assessment tax regime being compliance enforcement is simply the stick aspect as opposed to the carrot. When taxpayers are sufficiently enabled, all things being equal then there should not be any justifiable reason for deliberate refusal to comply or for fraudulently under declaring. When this happens, the enforcement unit swings into action. Taxpayer enablement is a justification for strict tax enforcement, which however is otherwise in Nigeria. Failing to file tax returns and /or pay the tax due is critical to improve tax compliance. This begins with having a cleansed and updated taxpayer register. Collection enforcement must be prompt and expeditious, since international experience has consistently shown that the older the debt, the more difficult it is to collect³⁰.

In Nigeria, the reverse is the case. It takes years for the tax authority to detect taxpayers that failed to liquidate their tax liabilities and even when detected, will take years for the case to be heard in court. It is known fact that some cases stay up to 15 years in court and some even proceed up to the Supreme Court³¹. The author suggests that there should be a law in place for some cases to proceed on arbitration instead of the regular courts for prompt resolution.

²⁶ *ibid.*

²⁷ *ibid.*

²⁸ V Tanzi & A Pallichio, *The Reform of Tax Administration*; (2025) IMF working paper, 11.

²⁹ O Deji & V Onoja, *Self-Assessment Regime Towards Voluntary Tax Compliance in Nigeria*, Gauge April-June 2025, 8.

³⁰ *ibid.* 10.

³¹ M loglis *Taxing Times: Is Self-Assessment Working?* (2024) *Australian Tax Review*, 5

Again, taxpayers in Nigeria must know that if they fail to comply with the tax laws, they face a reasonable risk of being detected. Tax systems such as those found in Canada, the United States and the United Kingdom primarily rely on the notion of voluntary compliance by taxpayers but importantly, the threat of possibly auditing also serves to encourage voluntary tax compliance³². Interests and penalties will also serve to remind taxpayer of the need to take reasonable care in preparing their tax returns and managing their tax affairs. Interests and penalties must be neither too lenient nor unrealistically harsh and must be applied consistently throughout the country³³.

4. Arresting Obstacles to Seamless Self-assessment Tax Regime Use of Positive Incentives

Paying taxes is a resisted action³⁴, a few people are predisposed to do so voluntarily and that bias is reduced if people perceive inefficiencies from the government in the use of revenues. When that happens, controls and penalties, although necessary, become insufficient and it is necessary to create parallel incentives. Tax incentives are designed to encourage investment in certain preferred sectors of the economy and sometimes encourage voluntary compliance. Specific tax incentives exist under the Company's Income Tax Act and also the Petroleum Profits Tax Act in Nigeria yet there are no significant incentives provided by the Personal Income Tax Act most especially the informal sectors to encourage voluntary payment of income tax. Personal income taxes have been contributing very little to total tax revenue in Nigeria. Taxing this income is a daunting challenge in Nigeria despite its perceived huge potential, as the major means of revenue in Nigeria.

De-emphasis on Record Keeping

Furthermore, in order to encourage compliance in the informal sector, it is being suggested that there should be a de-emphasis on record keeping of account as provided in the personal income tax act. It is a known fact that most of the people in this sector do not keep books of account³⁵. The average petty traders do not keep books of account but it is a known fact that most of them make more money than most young graduate. It is, therefore, suggested that the uniform lump-sum method wherein uniform lump-sum payment which is a form of presumptive taxation which is based on an income average in the industry be adopted in the informal sectors in Nigeria. In this case, a flat tax liability is imposed on all firms or individuals operating under the same occupation or trade. This could be an attractive tool for Nigeria because it is simple to administer, and tax authorities do not need to verify records in order to arrive at a tax liability. The taxpayers in such sector are also relieved of the cumbersome burden of calculating the amount due to be paid as it is a flat payment.

Apparent Neglect of the informal sector

One way to improve citizens' participations is by giving them a say in governance. It increases the likelihood that citizens perceive the taxes imposed on them as useful and fair. One such way of increasing citizens participation is to engage them in the decision-making process in government. For instance, the local government revenue committee which was created under section 90 of PITA should be amended to include principal officers of the local government and also, management cadre of various community-based organizations aimed at broadening and widening effective

³²Okollo, 'Managing Income Tax Compliance through Self-Assessment' (2014) IMF Working paper.16

³³For example. Tax. Administration (Self-Assessment Regulations.

³⁴J Frecknau-Hughes, *The Theory, Principle and Management of Taxation* (London and New York: Routledge, 2025) 3-11.

³⁵ibid 15-19

collaboration³⁶. The envisioned measure shall lead to tax revenue. Such will in turn reduce multiplicity of tax and also, use of obnoxious means of tax collection by relevant taxing authorities.

Continuous Tax Instruction of the Informal Sector

Majority of taxpayers in Nigeria's informal sector are largely not conversant about the essence of tax payment³⁷. The inculcation of a custom of tax compliance depends on changing attitudes and perceptions. There is no refutation of the reality that tax information and culture is practically very poor in Nigeria and even poorer with respect to the informal sector. Tax evasion in the informal sector may principally be as a result of lack of knowledge. The government should therefore strengthen its effort in organizing public education programmes in the media, posters, billboards and other enlightenment channels. More concentrated and unrelenting approach should be put in place for the sensitization of the public. Localized sensitization of the informal sector by deploying tax officials to local government areas by the creation of area tax offices should be considered.

5. Conclusion and Recommendations

The study undertook a critical analysis of the self-assessment system (SAS) in tax administration in Nigeria and from the study, it is now clear that the system (SAS) has been gaining wide acceptability globally with our country showing much significant impact. Tax system built on self-assessment principles can be successful because a successful tax administration is the one in which taxpayers pay willingly, without conspicuous investigations, enquiries, reminders and threats for legal or administrative sanctions. However, despite the fact that Nigeria followed the global trend in implementing SAS, it is been shown that her tax revenue (which is a good measure of voluntary tax compliance) is still low, hence the necessity for recommendations. The author therefore advocates, and with full force too, that given a comprehensive review of the extant tax laws on SAS to embrace current agitations and demands, Nigeria shall imbibe global best interests tax-wise, going forward.

³⁶O U Bassey, *Personal Income Tax in Nigeria* (Nigeria: CIBN Press 2021) 101-105.

³⁷B Baryoyai, *Taxation: Principles Practice in Malaysia* (Kufu Lumper: Dewan Bahasa Kau Pastaka, 2009) 53-57.