

THE OMBUDSMAN MECHANISM IN TAX DISPUTES: SAFEGUARDING TRANSPARENCY AND ACCOUNTABILITY*

Abstract

The Ombudsman serves as an important institution to safeguard the system of tax administration and appeal. The core issue addressed in this paper is that Nigeria's tax system, has the reputation of being intricately cumbersome, unfair and subject to abuse of power, all of which contribute to loss of public trust and compliance. This paper seeks to explore the potential contribution of the Ombudsman in ensuring transparency and accountability in tax disputes, comparing experiences from fiscal governance in some developed and developing countries with similar mechanism. The purpose is to appraise the relevance of the Ombudsman in the Nigeria's tax system, determine the practical challenges of its application and suggest pathways to enhance the right of the taxpayers. The research method employed is doctrinal legal research, using statutory materials, case law, literature and comparative institutional analysis. The central thesis of the paper is that the introduction of an Ombudsman concept into Nigeria's tax dispute resolution architecture will not only help improve on the accountability and fairness command of the current tax dispute settlement mechanism but will equally increase voluntary compliance and trust in the tax administration. Among other things, the paper concludes a strengthened and more efficient Ombudsman system is a necessary tool to harmonising state revenue concerns with taxpayer defence in the quest for sustainable fiscal justice and governance.

Keywords: Ombudsman, Tax Disputes, Transparency, Accountability, Taxpayer Rights

1. Introduction

The idea of an Ombudsman as a conflict resolution mechanism has its origins in Sweden in 1809 where the first such institution, the Parliamentary Ombudsman, was created to keep excesses of administration in check. This arrangement, in the course of time, was introduced into the other European jurisdictions, especially into the Scandinavian countries, and then into the commonwealth states where the institution had adjusted itself to separate administrative and judicial frameworks¹. The Ombudsman was conceived as a protector of the people from bureaucratic malfeasance, and tasked to provide the public with an assurance of fair play, justice and accountability. Its historical governance role proves that it was not just a passive tool but a mechanism that made citizens to trust in public management². In taxation, it is a middleman between the government's fiscal needs and the taxpayer's entitlement to equality. The Nigerian tax system used to be a reflection of the colonial fiscal structure, under which there was widespread resistance to tax collection, and tax enforcement was largely arbitrary. Hut taxes and other impositions created under British rule led to distrust of taxation as an institution of rule³. After independence, Nigeria enshrined statutory forms of revenue in law, but conflicts between taxpayers and the tax authorities persisted. Courts were the classic venue for tax disputes, but the process was sophisticated, bizarre and largely closed to ordinary people⁴. The Ombudsman institution at that juncture started as a remedial response to power imbalance between revenue authorities and citizen

Judicial decisions have emphasized the clash of wills between tax authorities and taxpayers, particularly in instances where administrative discretion runs amok. In *Attorney-General of Ogun State v. Aberuagba*⁵, the Supreme Court stresses the harmonious balance of the exercise of power between federal and state on the matter of taxation under the Constitution. This was exactly the position of the *Court of Appeal in Halliburton S.A v. Federal Inland Revenue Service*⁶ where the Court of Appeal further emphasized a taxpayer's right to question overzealous tax assessments. These couple of cases highlight the role of the judiciary in defining the limits of tax administrators and of individual freedoms⁷. But a litigation-based strategy tends to leave many disadvantaged taxpayers, unable to approach the due to pulsity of funds.

The Office of the Ombudsman is a form of Alternative Dispute Resolution (ADR) mechanism that aims to achieve transparency and accountability in tax administration⁸. As opposed to litigation, the Ombudsman system is characterized by less adversarial proceeding and more investigatory approach which paves way for administrative justice. In several jurisdictions, including Australia and the United Kingdom, taxpayers have recourse to the Ombudsman when they consider themselves done wrong by the taxman⁹. The model both eases backlogs in the courts and bolsters public trust in taxation. Hence, the Ombudsman promotes response of the revenue authorities to the calls of justice. In Nigeria, the Public Complaints Commission (PCC) which was founded in the year 1975, is the Ombudsman system in the State. It is empowered to hear petitions alleging administrative injustice, such as those pertaining to tax disputes¹⁰. But it has fallen short on impact - with limited enforcement teeth and lack

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¹ J A Rowat, *The Ombudsman Plan: The Worldwide Spread of an Idea* (Toronto: McClelland & Stewart, 1968), p. 15.

² K Lidbom, 'The Swedish Institution of the Ombudsman,' *Scandinavian Studies in Law* 5 (1961): 30.

³ B Dudley, *Instability and Political Order: Politics and Crisis in Nigeria* (Ibadan: University of Ibadan Press, 1973), p. 211.

⁴ E C Edozien, *Revenue Allocation in Nigeria* (Ibadan: NISER, 1965), p. 98.

⁵ (1985) 1 NWLR (Pt. 3) 395. In *Attorney-General of Ogun State v. Aberuagba*, the Supreme Court held that the power to regulate trade and commerce across state boundaries rests exclusively with the federal government. The Court emphasized that while states may regulate intra-state commerce, they cannot interfere with inter-state trade as it falls within the federal legislative competence under the Constitution. It further declared that any state law inconsistent with federal legislation on inter-state commerce is void to the extent of its inconsistency. Thus, the decision reinforced the supremacy of federal authority in matters of inter-state trade and commerce.

⁶ *FBIR v. Halliburton* (2016) LPELR-41563(CA), p. 12.

⁷ N Tobi, *Cases and Materials on Nigerian Constitutional Law* (Lagos: Mabrochi Books, 1999), p. 276.

⁸ R Gregory and P. Giddings, *Righting Wrongs: The Ombudsman in Six Continents* (Amsterdam: IOS Press, 2000), p. 45.

⁹ C Sampford, *Law, Institutions and the Public Service* (Melbourne: Longman, 1991), p. 88.

¹⁰ Public Complaints Commission Act, Cap P37 Laws of the Federation of Nigeria 2004, s.5.

of sufficient funds. Despite these constraints, the PCC has contributed to reducing citizens' feelings of helplessness in dealing with tax authorities¹¹. It remains an important element in the evolving landscape of administrative justice in Nigeria.

From a comparative point of view, we also have the Ombudsman of other countries, like India and South Africa entrusted with the management of the tax. For instance, India's Income Tax Ombudsman Scheme, 2003, offered redressal for disputes concerning delay, harassment and administrative delays. In South Africa, the institution of the Ombud in the area of tax, known as the Office of the Tax Ombud and created by Tax Administration Act 2012, has helped in settling disputes speedily¹². These cross-national exposures affirm the role of the Ombudsman in the growth of Nigeria's tax policy. Lessons from these jurisdictions could shape a reformed Nigerian PCC's competence in tax disputes. Presently, the new Joint Revenue Board of Nigeria (Establishment) Act of 2025 has established the office of the Tax Ombud to resolve tax dispute at a very affordable cost¹³.

2. Methodology

The paper adopted doctrinal legal research approach¹⁴ and the comparative legal method that focuses on the analysis of legislative enactments, judicial decisions, and academic writing. The objective is to assess how the Ombudsman can promote transparency and accountability in relation to tax disputes both in Nigeria. In particular, it examines historical developments, case law, statutes, and lessons from other jurisdictions. The paper is structured into sections beginning with the historical background, then judicial perspectives, followed by statutory provisions and comparative lessons, and finally conclusions and recommendations. In this way, the research contributes to the improvement of reconciliation and the promotion of trust in tax authorities.

3. Conceptual and Theoretical Framework of the Ombudsman

The Ombudsman is commonly defined as an independent entity created by law, which receives complaints from citizens complaining of maladministration or abuse of power by public officials, with a view to holding them accountable for the guarantees of the rights that protect the individual against the government. Its roots are traced back to the Swedish model from 1809 when the Parliamentary Ombudsman was established in order to act as counterbalance to the executive arm, and to protect the rights of citizens in the context of regular constitutional rule¹⁵. And the unique feature of such an office is that it is established for the common people, who may not be rich enough or who may not fully understand the law to challenge administrative decisions in court. This adjustment has developed over time into a widely recognised institution of administrative justice, especially in democratic and/or developing countries where individuals regularly experience systematic mistreatment¹⁶. In this respect, the Ombudsman embodies the equilibrium of the powers of the state and its citizenry in the governance architecture. The Ombudsman is based on the principle of administrative justice, which in this case implies equity, transparency, and responsibility in the organization of the public administration. Administrative justice theory also suggests that, given the broad discretionary powers exercised by public authorities, there should be methods by which this power is used in a legal, equality-promoting and reasonable way¹⁷. This theory finds embodiment in the Ombudsman, as it provides parties with a non-adversarial avenue for the ventilation of their grievances free from the constraint of technical rules of procedure and evidence. The Ombudsman mediates between bureaucratic authority and the rights of citizens through inquiry, advocacy, audience and the public¹⁸. Accordingly, it is an apparatus, as well as a protector, of the ideals of administrative justice.

Ombudsman in Tax Administration

In tax, the Ombudsman's role is critical given the inherent power disparities between taxpayers and revenue departments. Levying taxes is not just a financial obligation; it is also a legal formula and a system ruled by justice, proportionality, and the requirement of an audit trail, and all these can easily be subverted when administrative arbitrariness takes over¹⁹. Consequently, the Ombudsman offers an impartial channel to taxpayers to fight delays, pressures, disproportionate assessments or even abuse of tax laws by officers without the fear of recrimination. In protecting the rights of the taxpayers and in ensuring that the law is observed, the Ombudsman helps promote voluntary compliance, without which tax collection cannot be maintained²⁰. Hence, its role in tax is bound up with the objective of creating trust in the administration of public finance. The theoretical premise of integrating tax Ombudsman within taxation is also supported by social contract theory where it is believed that citizens agree to pay taxes in order to receive state protection and other public goods²¹. By being able to prove that revenue officials over-reach in their powers or breach due process, the tax has to be seen as an instrument of social contract to be rejected and avoided, even by evasion. Through serving as a channel for recovering of rights of taxpayers, the Ombudsman enhances morality and

¹¹ J Ojo, *Nigerian Public Administration* (Lagos: Spectrum, 1995), p. 190.

¹² Tax Administration Act 28 of 2011 (South Africa), s. 14.

¹³ Act No 6 of 2025, S.36

¹⁴ A Bryman, *Social Research Methods* (Oxford: Oxford University Press, 2016)

¹⁵ D C Rowat, *The Ombudsman Plan: The Worldwide Spread of an Idea* (Toronto: McClelland & Stewart, 1968), p. 17.

¹⁶ K Lidbom, 'The Swedish Institution of the Ombudsman,' *Scandinavian Studies in Law* 5 (1961): 33.

¹⁷ C Sampford, *Law, Institutions and the Public Service* (Melbourne: Longman, 1991), p. 92.

¹⁸ S Buckley, *The Ombudsman: Essential Elements and Common Challenges* (London: Routledge, 2016), p. 48.

¹⁹ R. Gregory and P. Giddings, *Righting Wrongs: The Ombudsman in Six Continents* (Amsterdam: IOS Press, 2000), p. 52.

²⁰ J Ojo, *Nigerian Public Administration* (Lagos: Spectrum, 1995), p. 196.

²¹ J Locke, *Two Treatises of Government* (Cambridge: Cambridge University Press, 1988), p. 132. Notice particularly that on this page 132 of *Two Treatises of Government*, Locke emphasizes that political power arises from the collective agreement of individuals who leave the state of nature to form a community. He explains that the authority of rulers is legitimate only when it is grounded in the consent of the governed. Locke stresses that this consent establishes a trust, binding rulers to act for the preservation of the people's rights and welfare. He further notes that whenever this trust is violated, the people retain the ultimate authority to withdraw their consent and alter the government.

juridicalism of taxation; rights and obligations are placed onto the same axis to level up the morale of taxpayers and rebuilding fairness of order of taxation; thus, the institution of the Ombudsman serves to preserve social justice and become itself an unparalleled weapon for justice²². Such a strategy portrays the Ombudsman as an administrative, and in addition, a fiscal, guardian of the social-fiscal contract that exists between citizens and the state. In so being, the institution of Ombudsman serves as a procedural as well as normative assurance of justice.

By way of comparison, in advanced democracies such as Canada and the United Kingdom, they demonstrated that a tax Ombudsman system can prevent tax disputes by resolving problems at the administrative level before they go to court. In Canada, the Ombudsman's role for taxpayers was created in 2007 to protect taxpayers against unfair practices by the Canada Revenue Agency, through systemic reviews and recommendations²³. Likewise, the Parliamentary and Health Service Ombudsman in the United Kingdom has effectively addressed complaints relating to Her Majesty's Revenue and Customs²⁴. These comparative instances show that the Ombudsman in its relationship to taxation is not just a matter of theory but has effective results in terms of trust in the system, and administrative effectiveness. These are eye opener for developing countries that fight for accountable revenue collection services. In Nigeria, the Ombudsman used to be the Public Complaints Commission (PCC) established by the Public Complaints Commission Act to investigate complaints of administrative injustice including tax disputes²⁵. In spite of the challenges such as lack of enforcement powers, insufficient resources, and lack of public awareness, the PCC has proved relevant in addressing complaints. Its justification in tax law is that it seeks to harmonise revenue raising requirements with the entitlements of taxpayers; so that the administration of taxation legislation does not sink to oppression. Reforms of the PCC can only serve to improve the confidence of taxpayers and a more transparent and accountable Nigerian tax system²⁶. Section 36 of the Joint Revenue Board of Nigeria (Establishment) Act²⁷ creates the office of the Tax Ombud. This office has a big role to play in the resolution of tax issues and disputes.

4. Tax Dispute Resolution in Nigeria: Existing Mechanisms

Nigeria has a multilevel system of tax dispute resolution that is structured around internal administrative reviews by the tax authorities, specialist first-instance adjudication before the TAT and further judicial review by the Federal High Court. The tax ombud has a vital role to play in tax disputes. The TAT is a statutory body vested with jurisdiction to determine matters arising from the administration of the taxes with the constitutionally established power of the courts to entertain civil cases arising from collections of revenue of the region and points of law in relation to the appeal²⁸. The process commences with the submission of a taxpayer's objection to an assessment with statutory timelines, and ends with a Notice of Refusal to Amend (NORA) that triggers the right of appeal²⁹. The Tax Ombud can meanwhile investigate complaints of maladministration by revenue authorities, make any necessary order of remedy, and its recommendations can help form the basis for compensation³⁰. These mechanisms, taken together, seek to reconcile tension as quickly as possible toward while yet, remaining bound by the constitution and subject to judicial oversight, even as their boundaries of jurisdiction in the one hand, and procedure in the other remain contested. The powers and functions of the office of the Tax Ombud are to;³¹

- a. Serve as an independent and impartial arbiter to review and resolve complaints relating to tax, levy, regulatory fee and charges, customs duty or excise matters;
- b. Review complaint against tax officials and authorities and resolve it through mediation or conciliation by adopting informal, fair and cost-effective procedures;
- c. Receive and investigate complaints lodged by tax payers regarding the actions or decisions of the tax authorities, agencies or their officials;
- d. Enter and inspect any premises or place where any tax authority agency or official performs any function or duty under any law imposing taxes, levies, charges and fees for the purpose of carrying out investigation;
- e. Invite and examine any person who may have information or evidence relating to a complaint or an investigation;
- f. Make recommendations of its findings to the revenue authorities and other government agencies on matters relating to taxes, levies, charges and fees, for implementation;
- g. Institute legal proceedings on behalf of the tax payers
- h. Provide information and raise awareness of taxpayers rights and obligations, functions of the tax authorities and the role of the office of the tax ombud;

²² H Potter, *Administrative Law and Justice in Nigeria* (Ibadan: Evans Brothers, 1981), p. 210.

²³ See Office of the Taxpayers' Ombudsman (Canada), Annual Report 2018–2019, p. 14.

²⁴ See Parliamentary and Health Service Ombudsman (UK), Casework Report 2016, p. 21.

²⁵ Public Complaints Commission Act, Cap P37, Laws of the Federation of Nigeria 2004, s. 5. This was before the enactment of the Nigeria Tax Act, No 7, 2025, Nigeria Revenue Service (Establishment) Act of No 4 of 2025, Nigeria Tax Administration Act, No 5 of 2025 and the Joint Revenue Board of Nigeria (Establishment) Act, No 6 of 2025.

²⁶ C Okpaluba, 'The Ombudsman Concept in Nigeria: Problems and Prospects,' *Nigerian Journal of Public Administration* 12 (1984): 81.

²⁷ Act No 6 of 2025 (herein referred to as 'the JRBN Act')

²⁸ Section 251(1)(a) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) vests exclusive jurisdiction in the Federal High Court over civil matters relating to the revenue of the Government of the Federation. It empowers the court to hear disputes concerning taxation of companies and other persons subject to federal tax laws.

²⁹ Section 59(1) of the Federal Inland Revenue Service (Establishment) Act 2007 establishes the Tax Appeal Tribunal to hear and determine disputes arising from the operations of federal tax laws. Paragraphs 11 and 13 of the Fifth Schedule set out the procedure for objecting to tax assessments and the issuance of a Notice of Refusal to Amend (NORA) where such objections are not upheld. Paragraph 17 provides that decisions of the Tribunal may be appealed to the Federal High Court on points of law.

³⁰ Section 36, the JRBN Act

³¹ Section 41, the JRBN, Act

- i. Identify and review systemic emerging issues on fiscal policies and its impact on the tax system, in collaboration with the relevant agencies;
- j. Serve as a watch-dog against any arbitrary fiscal policy of the government or by any of its agency and report such policy to the National Assembly;
- k. Issue guidelines, directives or orders for the resolution of complaints or the implementation of recommendations
- l. Delegate any of the powers or functions to any officer of the Tax Ombud.

The services of the Tax Ombud are free of charge³². The administrative reviews serve as the interim stage for Nigeria's leading tax laws including, where a taxpayer served with an assessment is required to notify the relevant taxing authority in writing of the grounds for objection within thirty (30) days failing which the assessment stands as final and conclusive except under special circumstances. This 30-day objection window is for objections by any written means. It can be electronic means too³³. Pursuant to the Personal Income Tax Act (PITA), it is also 30 days; and the Value Added Tax Act (VATA) is interesting to note, as it has a special provision that requires a 30-day determination by the FIRS to an administrative appeal or objection³⁴. If the authority does not agree with the taxpayer's position, it would issue a Notice of Refusal to Amend (NORA)³⁵ under the Federal Inland Revenue Service (Establishment) Act (FIRSEA) Fifth Schedule³⁶, and a new 30-day period would begin that would allow the matter to be escalated to the TAT. One issue at this stage relates to the infrequency of standardized statutory deadlines (excluding VAT) that would force fast administrative decisions and minimize opportunities for delay to effectively equate to refusal, throwing taxpayers into premature litigation³⁷.

The Tax Appeal Tribunal (TAT), which is located in different parts of Nigeria, has first-instance jurisdiction over disputes that come up because of tax laws listed in the FIRSEA³⁸. It uses special procedure rules that are meant to speed up the process, improve technical expertise, and make things less formal than in regular courts. Its enabling framework lets it take evidence, make decisions, and record them as judgments. However, appeals from the TAT can only be made to that court on points of law within 30 days. There has been a lot of debate about security-for-appeal requirements³⁹. The FIRSEA gives the Tribunal limited, discretionary power to order a deposit if certain conditions are met⁴⁰. On the other hand, Order III rule 6(a) of the TAT (Procedure) Rules 2021 made a provision for making deposits 50% of the disputed sum as a requirement for filing. In *Emenite Ltd v. FIRS*⁴¹, the Tribunal examined the conflict between the conditional discretion of the parent statute and the obligatory language of the subsidiary rule, emphasizing that subsidiary legislation cannot exceed its enabling Act⁴². Recently, courts have looked more closely at parallel deposit mandates in Federal High Court practice instruments. This has made it harder for tax appeals to have pay-to-be-heard barriers. The Tax Ombud was established to be the first responder house that has powers to address a whole lot of excesses of the taxing authorities and assist the tax payer get justice and an appropriate assessment of his tax liability.

5. Challenges and Prospects of Ombudsman in Nigeria

Challenges of Ombudsman in Nigeria

Institutional Weakness: The first central challenge consists in the institutional weakness of Nigeria's governance system, which weakens the independence and the authority of Ombudsman as control institution. Many of the agencies charged with holding government functionaries accountable are woefully underfunded, understaffed or tainted by politics. This would leave the Ombudsman institution without economic and organizational autonomy, turning it into yet another non operative bureaucracy. History of weak institutions in Nigeria explains how oversight roles can easily be frustrated through executive capture. This kind of institutional weakness directly undermines the Ombudsman's quality of operation.

Overlapping Jurisdiction: A further obstacle is the issue of overlapping jurisdictions with existing agencies dealing with anti-corruption and accountability. Nigeria already has the Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices Commission (ICPC) and Public Complaints Commission. Consequently, and as was the case with Ombudsman institutions, the tax Ombudsman could also experience a double function and jurisdictional disputes. Overlapping responsibilities often dilute the effectiveness of the Ombudsman because the agencies dispute the scope of their respective responsibilities. Duplication of this sort has the potential to confuse tax disputes.

³² Section 41(2) JRBN, Act

³³ Section 76 Companies Income Tax Act (CITA)

³⁴ CITA, s.69(1)–(2); PITA, s.58(1) S.76; VATA, s.20(2)–(3);

³⁵ NORA means Notice of Refusal to Amend, a formal communication issued by the Federal Inland Revenue Service (FIRS) when it declines a taxpayer's objection to an assessment. It serves as the statutory trigger that enables the taxpayer to escalate the dispute to the Tax Appeal Tribunal within the prescribed timeline.

³⁶ FIRSEA, Fifth Sch. para. 13; KPMG, 'TAT rules on validity of electronic service...' (2019)

³⁷ Chambers Global Practice Guide, Tax Controversy 2025 (Nigeria), §§3.1–3.2. Case ref.: Banwo & Ighodalo note on electronic objections (discussing objections emailed within 30 days).

³⁸ FIRSEA, Fifth Sch. paras. 12, 15(7)(c), 16(2), 17(1)

³⁹ TAT (Procedure) Rules 2021, Ord. III r.6(a); FHC (Tax Appeal) Rules 2022 (made under FHC Act s.44(1)–(2))

⁴⁰ FIRSEA Fifth Sch. para. 15 (7) (C)

⁴¹ Appeal No. TAT/SEZ/012/2021; Dentons ACAS-Law, 'FHC voids deposit provisions...' (Nov. 17, 2023); *Stabilini Visinoni Ltd v FBIR* (2009) 2 CLRN 269

⁴² *Delsu Law Review*, 'Assessment the Strength and Weaknesses of the Nigerian PCC' (2023). It is hoped and believed that with the introductions of the Tax Ombud, A whole of maladministration in tax administration would be checked and reduced

Legal Limitations: There also legal impediments regarding constitutional and statutory underpinning of the Ombudsman's jurisdiction to act. The 1999 Constitution places adjudicatory powers with the courts, so the Ombudsman may have limited ability to make enforceable orders. Its power could be readily ignored by tax agencies without the correct legislative adjustments. So, for example, section 6 of the Constitution specifically allocates judicial power to, and only to, the courts (to the extent of the exclusivity, the potential breadth of which is otherwise unspecified, it implies that mechanisms for deciding disputes, of which the Ombudsman is integral, has no binding force. The Ombudsman still has to approach the courts before he can secure victory in cases where their intervention is resisted by the relevant taxing authority.

Political Interference: Another snag in Nigeria is political interference as most of the country's public organisations, including the Ombudsman, are not immune to this. The appointment of key official positions often suffers at the hands of politicisation, rendering the Ombud susceptible to capture by special interests. This can harm its standing as a neutral referee in tax disputes. To the extent that citizens believe the court to be biased in favor of government or powerful figures, they may not trust its rulings. Such an impression would undermine public confidence in the Ombudsman's legitimacy.

Cultural Barriers: Cultural issues in Nigeria pose strong impediments to the operations of Ombudsman. Many of the grievances are not reported by citizens who are either afraid of retaliation or who do not trust the government. Much less is known about administrative justice systems and their application to tax. Traditional means of settling disputes are frequently considered as more attractive forms of dispute resolution and may rival formal dispute procedures such as the Ombudsman. Such socio-cultural factors may impede public adoption and use of the office.

Prospects of Ombudsman in Nigeria

Promoting Accountability: One significant benefit of implementing the Ombudsman in Nigeria is the enhancement of accountability in tax administration. Taxpayers can hold revenue authorities accountable for unfair treatment by giving them a separate place to file complaints. This could help cut down on corruption and abuse of power in the Federal Inland Revenue Service and state revenue boards. The Ombudsman would be a watchdog that makes sure that money matters are open and honest. In the end, this can help build trust between taxpayers and government agencies.

Lessening the Burden of Litigation: Another possibility is to lessen the heavy burden of lawsuits in tax disputes. There are too many cases in Nigeria's courts, and tax disputes can take years to settle. An Ombudsman provides a faster and less confrontational way to settle complaints. This would save taxpayers and government agencies a lot of time and money. It could also encourage people to pay their taxes on their own by giving them peace of mind that the system is fair.

Championing Citizens' Rights: The Ombudsman can also help protect taxpayers' rights in Nigeria's tax system. Taxpayers are often subject to arbitrary assessments and coercive enforcement measures. The Ombudsman can protect fairness and uphold constitutional rights like access to justice under Section 36 by doing fair investigations. It would offer a means of redress without the daunting expenses associated with litigation. This makes democratic values and fairness in taxes stronger.

Changes to institutions: The introduction of an Ombudsman could also lead to more changes in Nigeria's institutions. It could help make things more efficient and work together better by adding to the work of existing anti-corruption and regulatory bodies. The need for legal frameworks to give the Ombudsman more power could lead to changes to the Constitution or laws to make accountability systems stronger. These kinds of changes could help with institutional fragmentation and overlapping mandates. This can help Nigeria build a more coherent system of government in the long run.

Cultural Adaptation and Trust in the Public: Finally, setting up the Ombudsman has given Nigeria a chance to change how it holds people accountable in a way that fits with its culture. If handled correctly, it could help people trust the government more by showing that it listens to people's complaints. With time, people might stop being skeptical of culture and start trusting administrative justice. This would be a big step toward fiscal transparency and participatory democracy.

6. Conclusion and Recommendations

The analysis shows that the role of the ombudsman is significant as it helps in promoting accountability, transparency and fairness of tax administration in Nigeria. Placed in the wider context of administrative justice it is obvious that taxpayers can be provided with an independent form of redress for what might be coercive conduct of a revenue authority. The paper reaffirms the thesis that locating the Ombudsman in the Nigerian tax system would minimize corruption, boost the confidence of taxpayers, and enhance voluntary compliance. The results also suggested that it is the lack of such an independent whistle-blowing mechanism that undermines the credibility of the tax system and reduced citizens' trust in fiscal governance. Moreover, experiences from other jurisdictions suggest that Nigeria would gain a great deal if it were to tailor the Ombudsman model to its unique institutional and legal arrangement. Conversely, the Ombudsman is not to be considered as an administrative luxury, but an essential barrier against undue sacrifice of citizens' rights to maintain imperatives of state revenue collection. In light of the above submission, the paper suggests that: The Ombudsman's authority should explicitly include complaints about maladministration, delay, abuse of authority, unfairness, and lack of due diligence in the administration of tax legislation on the part of revenue officials, and the scope of remedies for taxpayers should be such as will ensure swift and fair remedies. The Office of the Ombudsman needs to be institutionally independent in its financing and responsible only to the National Assembly in order to avoid the influence of the Executive and to act impartially. The Ombudsman office must be provided with sufficient funding, training, and digital infrastructure to process complaints effectively and maintain public confidence. It is necessary to organize awareness programs for taxpayers so that the public becomes aware of the evolution, role, and availability of the tax Ombudsman. Nigeria also needs to examine and compare its Ombudsman model with international best practices from peer countries, and conduct regular reviews of the law introducing taxpayer feedback and maintain a tradition of reform to ensure that the system remains credible and effective.