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DIGITAL TECHNOLOGIES AND TAX REVENUE IN NIGERIA

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ABSTRACT:

This study examines the impact of digital technologies on tax revenue in Nigeria. The aim of the study was to determine the relationship between digital economy and tax revenue in Nigeria. To generate data for the study, the mixed method research design technique were used. The population for the study was the management staff of Federal Inland Revenue Services, Abuja using a sample size of 20. The study used primary and secondary data from the Federal Inland Revenue Service. Data were analyzed using descriptive statistics including frequencies, percentages, mean, standard deviation, minimum and maximum values. The stated hypotheses were statistically tested with Pearson Product Moment Coefficient of Correlation and multiple linear regression techniques were employed for analysis at 5% level of significance with the aid of Statistical Package for Social Sciences (SPSS 25). The study showed that digital technologies, has significant relationship with companies income tax and capital gains tax. The study concluded that digital technologies have significant impact on revenue generation in Nigeria. The integration of digital technologies in Nigeria's tax administration has positively impacted tax revenue collection, particularly in CIT and CGT. To sustain these benefits, it was recommended that: Governments should invest in the development and implementation of digital tax administration systems. Continuous training for tax officials and taxpayers is essential to maximize the benefits of these technologies. Additionally, regulatory frameworks should be updated to support digital transactions and data sharing.

KEYWORDS:

Digital Technologies, Companies Income Tax, Capital Gains Tax, Revenue Generation

Introduction

The digital economy has been rapidly evolving over recent years, with Nigeria being a notable participant in this global shift. This development has sparked discussions regarding tax revenue from digital economic activities and the ways in which Nigeria can effectively capture and boost its tax collection in this sector. In recent years, the digital economy has witnessed significant growth and transformation across the globe, including in Nigeria. With the advancement of technology and the proliferation of e-commerce platforms, online marketplaces, and digital payment systems, the digital economy has become a major contributor to economic development and employment generation.

Several studies have examined the impact of the digital economy on tax revenue in Nigeria. According to a study by Adekunle (2020), the digital economy has the potential to increase tax revenue through improved tax compliance, reduced tax evasion, and expanded tax base. The study highlights the role of digital platforms in facilitating tax collection and enforcement, leading to improved revenue outcomes for the government.
Furthermore, a report by the International Monetary Fund (IMF) (2019) emphasizes the need for Nigeria to harness the potential of the digital economy to enhance tax revenue mobilization. The report highlights the importance of implementing appropriate tax policies and digital tax administration systems to capture revenue from the digital sector effectively.
Ajala and Adeghie (2020) opined that the digital economy is characterized by four important features; a blurring of geographical frontiers which makes the assignment of activities to jurisdictions more complex, large network externalities which give monopoly power to platforms because of coordination issues, multi-sided markets, where platforms are used to connect different actors, and pricing strategies on different sides of the platform are interdependent, the collection of data uploaded by users and used as inputs to generate profits for the platform. Ntiamoah and Asare (2020) stated that the global economy has seen a rapid growth in digital business transactions especially in the provision and sale of goods and services, through the application of information and communications technology. This rapid growth can be attributed to the fast rate of technological advancement which has changed how business transactions are conducted globally.

With the rise in internet access and use as well as the increasing reliance on e-commerce services. Digital taxes have become a target for many states. As the global economy becomes increasingly digital, tax rules need to adjust. But changing longstanding rules requires a multilateral and consensus-based solution. World Trade Organization (WTO) is concerned about the possibility that negative tariff revenue implications could result from a ban on customs duties on electronic transmissions in developing countries. Also, developing countries are believed to lack resources to provide evidence, which could support these concerns. Additionally, many developing counties are still struggling to keep up with the rapid developments in the area of digital business, recognizing that digital business has the potential for substantial beneficial effects on their economies (ITU, 2019; Kerrigan, 2019). Furthermore, the digital business taxation debate appears to be highly dominated by OECD countries, which some concerns have been raised about their lack of interest in the affairs of developing countries. Also, developing countries could be much more affected by fiscal losses resulting from digital business due to their greater dependence on tariffs and tax revenues as main sources for funding national budgets (Susanne, 2020).

Several countries - Uganda, Kenya, and Tanzania have differing forms of digital taxes and other forms of social media regulation, putting a strain on the growing digital economy in the region. It appears that a similar trend may be developing in other countries in the region. In South Africa, the 41R Report included recommendations for digital taxation. The Panel on Media Ethics and Credibility, released the report which included a recommendation that the Department of Communications and Digital Technologies and Treasury should inquire into means of taxing the South African operations of Facebook, Amazon, Netflix, and Google so that a portion of the said tax revenue is channeled into supporting media diversity, whetherthrough funding media pluralism or funding content diversity (Cristian &JunqueraVarela, 2021).

The adoption of digital technologies has significantly transformed various sectors, including taxation. In Nigeria, the integration of digital tools aims to enhance tax revenue collection, particularly in corporate income tax (CIT) and capital gains tax (CGT).

The Economist (2000) through a survey found that a differentiated internet taxation rules among countries could have a significant impact on consumers' purchasing behavior, shifting from domestic to foreign suppliers. The findings of these studies could make someone uncomfortable discussing taxation of digital business activities. Therefore, an attempt to provide an empirical evidence on the above claim, close the existing gaps in prior studies, and expand the frontier of knowledge in this area of study, is of course the reason for this present research work which is to investigate the relationship between digital economy and tax revenue in Nigeria. It is for these reasons that the researcher was inspired to investigate the effect of digital technologies on these tax types in Nigeria.

Research Objectives

The aim of this study was to investigate empirically the relationship between digital technologies and tax revenue in Nigeria. However, the study specific objectives are to:

i. Ascertain the relationship between digital technologies and companies income tax in Nigeria.
ii. Investigate the relationship between Digital technologies and capital gains tax in Nigeria.

Research Hypotheses

The following null hypotheses will be tested in this study:

Ho_1 There is no significant relationship between digital technologies and companies income tax in Nigeria.

Ho_2 There is no significant relationship between Digital technologies and capital gains tax in Nigeria.

Operational Framework

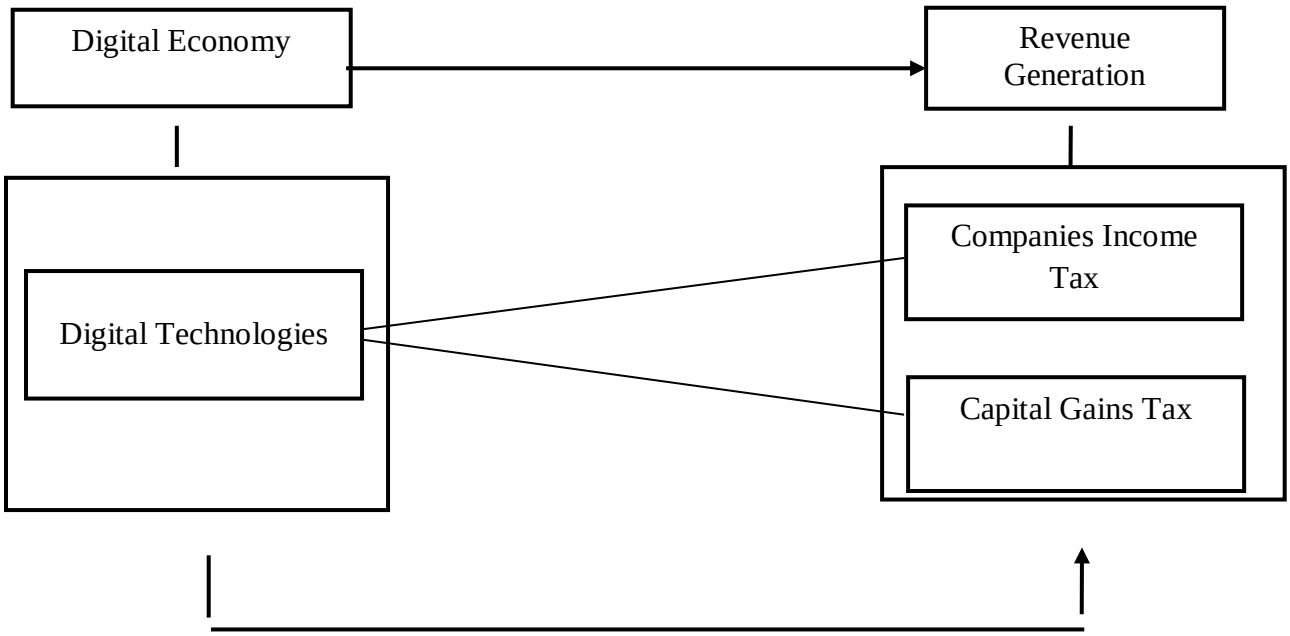

Figure 1.1: Operational framework of the relationship between Digital Technologies and Tax Revenue in Nigeria.

Concept of Digital Technologies

Digital technologies refer to electronic tools, systems, devices, and resources that generate, store, or process data. These technologies include cloud computing, big data analytics, artificial intelligence (AI), and blockchain. Their application in taxation can streamline processes, improve compliance, and reduce evasion (KPMG, 2023).

Digital technologies encompass a wide range of electronic tools, systems, devices, and resources that generate, store, or process data. These technologies include:

- **Cloud Computing:** Enables storage and access to data and programs over the internet instead of on local servers, facilitating remote access and scalability (Gartner, 2023).
- **Big Data Analytics:** Refers to the process of examining large and varied data sets to uncover hidden patterns, correlations, and other insights. This technology aids in making informed decisions and detecting tax evasion (McAfee &Brynjolfsson, 2012).
- **Artificial Intelligence (AI):** Involves the simulation of human intelligence in machines that are programmed to think and learn. AI can automate repetitive tasks and improve the accuracy of tax assessments (Marr, 2018).
- **Blockchain:** A decentralized ledger of all transactions across a network, providing transparency and security. Blockchain can help in tracking tax payments and preventing fraud (Nakamoto, 2008).

The application of these technologies in taxation can streamline processes, improve compliance, and reduce evasion, leading to increased revenue collection (KPMG, 2023).

Concept of Tax Revenue

Tax revenue is the income government generates from taxes imposed on individuals, businesses, and other entities. It is critical for funding public services and infrastructure. Efficient tax collection mechanisms are vital for ensuring that governments can meet their financial obligations and development goals (OECD, 2022). In Nigeria, tax revenue plays a crucial role in economic stability and development, with efforts continually being made to enhance its collection through digital means (FIRS, 2023). Tax is compulsory payment made by individuals and organizations to the government in accordance with predetermined criteria for which no direct or specific benefit is received by the taxpayer (Bassey, 2016). The following are the features of tax: it is compulsory payment usually backed up by law. It is levied according to predetermined criteria, paid to government and not individual and it is for the common benefit of the citizens. The income accruing to the government from taxation is called tax revenue (Onyeka & Nwankwo, 2016),

Tax revenue can be seen as a basic source of government revenue. Tax shows the level of activities a government can carry-on without incurring debt (Brautigani, 2018). Naiyeju (2020), states that a critical factor to the collection of tax revenue is the tax system put in place. To further elucidate this, Onyeka and Nwankwo (2016) state that the level of tax collected is a reflection of the quality of the tax management system put in place. According to Omolehinwa and Naiyeju (2015) tax revenue is a fiscal tool in the economy used in achieving certain macroeconomic objectives. They further show that tax revenue is gathered in the federation account and distributed among the federating units (Federal, State and Local government) of Nigeria.

Companies Income Tax

A tax on the profits of companies. In Nigeria, the CIT rate is 30% for large companies, with lower rates for smaller businesses. This tax is crucial for national revenue and economic stability (FIRS, 2023).

Companies Income Tax (CIT) is a tax levied on the profits of incorporated businesses. In Nigeria, the CIT rate is structured to reflect the size and profitability of companies:

- **Large Companies:** Subject to a CIT rate of 30% on their profits.
- **Medium Companies:** Enjoy a lower CIT rate of 20% if their turnover is between NGN 25 million and NGN 100 million.
- **Small Companies:** Exempt from CIT if their turnover is less than NGN 25 million (FIRS, 2023).

CIT is crucial for generating substantial revenue for the government, contributing significantly to national development (PwC, 2023). The effectiveness of CIT collection is enhanced through digital technologies, which streamline tax administration and compliance processes (OECD, 2022).

Generally, tax is imposed on the income or profits of all companies operating in Nigeria except where the company or the profits made are specifically exempted under the Act. Specifically, Nigerian

companies pay tax on their global profits whether such profits were received in or brought into Nigeria while non-Nigeria companies are taxed on that portion of their global profits that is attributable to their operations in Nigeria (Kiabel&Nwikpasi, 2019). Also, Part IV, S. 400) of the Companies and Allied Matter Act (CAMA), 2007 stipulates "There shall be levied and paid for each year of assessment in respect of the total profits of every company tax at the rate of thirty kobo for every naira". By the implication of this subsection of the law, the companies' income tax rate in Nigeria is 30% of taxable profit of all Nigerian companies. However, Finance Act. 2019 has divided Companies into three groups: 1. Small Companies- they are exempted from all taxes. 2. Medium Companies – Tax rate is 20% Big Companies – Tax rate is 30%. Section 31 of the Act defined total assessable profits as follows: section 310) states: The total profits of any company for any year of assessment shall be the amount of its total assessable profits from all sources for that year together with any additions thereto to be made in accordance with the provisions of the second schedule to this Act, less any deductions to be made or allowed in accordance with the provisions of this section, section 32 and of the said schedule (2) subject to the provisions of subsection (4) of this Act, there shall be deducted: the amount of a loss which the Board is satisfied has been incurred by the company in any trade or business during any preceding year of assessment; provided that; in no circumstances shall the aggregate deduction from assessable profits or income in respect of any such loss exceed the amount of such loss and a deduction under this section for any particular year of assessment shall not exceed the amount, if any, of the assessable profits, included in the total profits for that year of assessment, from the trade or business in which the loss was incurred and shall be made as far as possible from the amount of such assessable profits of the first year of assessment after that in which the loss was incurred and, so far as it cannot be so made, then from such amount of such assessable profits of the next year of assessment, and so on; but such deductions shall not be made against the profits of the company after the fourth year from the year of commencement of such business. (i) The period for carrying forward any loss in subparagraph (ii) of this paragraph shall be limited to four years after which period of any such loss shall lapse.

Capital Gains Tax

A tax on the profit from the sale of property or investments. The CGT rate in Nigeria is 10%. It aims to tax the income generated from asset sales, ensuring fair tax contributions from wealth gains (FIRS, 2023).

Capital Gains Tax (CGT) is a tax on the profit realized from the sale of assets or investments. In Nigeria, the CGT rate is fixed at 10%. This tax applies to gains arising from the disposal of:

- **Real Estate:** Includes land, buildings, and other immovable properties.
- **Securities:** Covers shares, bonds, and other financial instruments.
- **Personal Property:** Encompasses assets like cars, jewelry, and art if sold at a profit (FIRS, 2023).

CGT ensures that profits from asset sales are fairly taxed, contributing to the overall tax revenue (KPMG, 2023). The use of digital technologies in tracking and reporting asset transactions can enhance CGT compliance and collection efficiency (Ernst & Young, 2023).

Tax is a compulsory levy imposed by the government on incomes of tax prayer's in order to pay the expenses of governance. Capital Gains Tax (CGT) is a form of tax chargeable on capital gains arising from the disposal of chargeable assets. Gains here mean increases resulting in the market value of assets to a person who does not regularly offer them for sale and in whose hands they do not constitute stock in trade (inventory) Obaje (2012). Capital gains may arise in two instances, in the first place, where the asset appreciates in value while still in the hands of the owner, or may be the realized gains when the assets are sold or disposed off. Capital gains tax are payable on stocks, shares, securities, land and buildings, plant and machinery, every business assets such as good will and secret processes.

Theoretical Framework

Theory of Optimal Taxation

This theory is largely based on the foundation work of Ramsey (1972) and mirreles (1971). The optimum design of a tax system is a topic that has long fascinated economic theorists and policymakers. The theory explores the interplay between tax policy and tax theory in its bid to attaining optimum return from taxes. The standard theory of optimal taxation poses that a tax system should be chosen to maximize a social welfare function subject to a set of constraints, the social welfare function here being based on the utilities of individuals in the society. The theory assumes the social planner in charge of designing the tax system to be a classic linear utilitarian meaning that he or she cares solely about average utility implying a social welfare function that is linear in individual utility. To simplify the problem facing the social planner, it is often assumed that everyone in the society has the same preferences over say consumption and leisure.

Sometimes, this homogeneity assumption is taken one step further by assuming the economy is populated by completely identical individuals. This being said, the goal of the social planner is then to choose and plan a tax system that maximizes the representative consumers welfare, knowing that the consumer will then be forced to respond to whatever incentives the tax system provides. Basically, the theory applies to formulating a tax system that is based on the welfare of the tax payers despite existing constraints such as poverty, unemployment, illiteracy, inaccessibility, lack of technological exposure etc. In Nigeria, taxpayers feel no obligation to respond to tax incentives because taxes are administered ways that burden them with no consideration of their difficulties or general well-being. To achieve optimal taxation, a tax system with laws and policies that ensure easy administration of taxes as well as considerate tax rate charged must come into play.

Methodology

This study is designed to investigate the impact of digital technologies and tax revenue in Nigeria. The population of this study was sourced from the personnel departments of the national headquarters of Federal Inland Revenue Service (FIRS) Abuja. The sample size of five (5) Principals officers were selected from each of the departments namely, Compliance, Audit & Investigation, Assessment and Tax education & general management. This study employed both primary and secondary data. Primary data was collected through questionnaire. Secondary data were extracted from archival reports of the Federal Inland Revenue Service (FIRS) for a period of 10 years (2013-2022).The study used both descriptive and inferential analyses. Descriptive analysis was used to determine the demography of the respondents while the inferential analyses (Pearson's Product Moment Coefficient of Correlation and the Multiple Linear Regression Analysis) were used to test the hypotheses

Results and Discussion of Findings

Table 1: Correlation Result of Digital Technologies and Companies Income Tax

$H_{01:}$ There is no significant relationship between Digital Technologies and companies income tax revenue in Nigeria

		Digital Technologies	Companies Income Tax
Digital Technologies	Pearson Correlation	1	.826**
	Sig. (2-tailed)		.003
	N	19	10
Companies Income Tax	Pearson Correlation	.826**	1
	Sig. (2-tailed)	.003	
	N	10	10

**. Correlation is significant at the 0.01 level (2-tailed)

Table 1 present correlation results determining the relationship between Digital Technologies and companies income tax revenue using 19 respondents and ten years' time series data from FIRS, Nigeria. The results signposted a very strong relationship between Digital Technologies and companies income tax. The correlation statistic ($r = .0.826$, $p < 0.001$) shows that Digital Technologies can explain. 82.6% of variations in companies income tax in Nigeria. This is an indication of a positive relationship between the variables. In term of strength of the relationship, the result show that Digital Technologies with ($r = 0. 826$) is very highly related to companies income tax. Based on the empirical findings, the null hypothesis **H_{01}**as stated earlier that, there is no significant relationship between Digital Technologies and companies income tax revenue in Nigeria, is hereby rejected and the alternate hypothesis accepted. Hence, Digital technologies is a very strong tool for companies income tax revenue in Nigeria.

Table 2: Correlation Result of Digital Technologies and Capital Gains Tax

$H_{02:}$ There is no significant relationship between Digital Technologies and capital gains tax revenue in Nigeria

Correlations

		Digital Technologies	Capital Gains Tax
Digital Technologies	Pearson Correlation	1	.550
	Sig. (2-tailed)		.100

	N	19	10
	Pearson Correlation	.550	1
Capital Gains Tax	Sig. (2-tailed)	.100	
	N	10	10

Table 2 present correlation results determining the relationship between Digital Technologies and capital gains tax revenue using 19 respondents and ten years' time series data from FIRS, Nigeria. The results signposted a moderate relationship between Digital Technologies and capital gains tax revenue. The correlation statistic (r = .0.550, p < 0.001) shows that Digital Technologies can explain. 55.0% of variations in capital gains tax in Nigeria. This is an indication of a positive relationship between the variables. In term of strength of the relationship, the result show that Digital Technologies with (r = 0. 550) is moderately related to capital gains tax Based on the empirical findings, the null hypothesis $\mathbf{H_{02}}$ as stated earlier that, there is no significant relationship between Digital Technologies and capital gains tax revenue in Nigeria is hereby rejected and the alternate hypothesis accepted. Consequently, there is significant relationship between Digital Technologies and capital gains tax revenue in Nigeria. Hence, Digital technologies is a moderate tool for capital gains tax revenue.

Discussion of Findings

Relationship Result of Digital Technologies, Companies Income Tax and Capital Gain Tax

The findings of the test of hypothesis 1 and 2 established that, there is a significant relationship between Digital Technologies, companies income tax and capital gains tax. The correlation statistic (r = .0. 826, r = .550, p < 0.001) shows that Digital Technologies, can explain. 82.6%, variations in companies income tax, 55.0%, variations in capital gains tax. This is an indication of a positive relationship between the variables. In term of strength of the relationship, the result show that Digital Technologies, with (r = .0. 826, r = .550) is very strongly related to companies income tax and moderately related to capital gains tax.

The findings via the use of regression also confirmed that, Digital Technologies has **R Square** value of .682 for Companies Income Tax and .302 for Capital Gain Tax Implying that, Digital Technologies do predicts significant variance in Companies Income Tax and Capital Gain Tax and Valued Added Tax having a positive variance.

This findings is in line with the study of IMF (2023) exploring the Adoption of Selected Digital Technologies in Tax Administration. The study employed a mixed-methods approach, combining quantitative data analysis and qualitative interviews. Data was collected from various countries, focusing on the adoption of e-registration, e-filing, e-payment, e-invoicing, and electronic fiscal devices (EFDs). The quantitative analysis involved statistical evaluation of tax revenue data before and after the implementation of digital technologies. The adoption of digital technologies significantly improved tax compliance and revenue collection efficiency. Specifically, e-filing and e-payment

systems reduced processing times and errors, leading to higher compliance rates among companies. The study also found that electronic invoicing and EFDs helped in reducing tax evasion by providing real-time transaction data to tax authorities. Also Zhu et al. (2023) studied the incentive Effect of Tax Preferences Towards Technological Innovation of Enterprises—Based on China's GEM Listed Companies. The study utilized panel data from Chinese Growth Enterprise Market (GEM) listed companies from 2013 to 2018. It involved regression analysis to assess the impact of tax incentives on R&D investment and the resulting capital gains. Control variables such as enterprise size, asset-liability ratio, and net operating profit rate were included to ensure robustness. The research indicated that income tax incentives significantly promote R&D investment, which subsequently leads to higher capital gains. Companies benefiting from tax incentives showed increased performance in R&D output, contributing to capital appreciation. However, preferential circulation taxes did not show a significant impact on R&D investment. Income tax preferences have a substantial positive impact on technological innovation and capital gains. The findings highlight the importance of tax policies in encouraging corporate investments in R&D, which is crucial for long-term capital gains.

Conclusion and Recommendations

This study provides empirical and statistical evidences on the relationship between Digital technologies and revenue generation in Nigeria. Based on the findings of this study, it is hereby concluded that digital technologies have significant relationship with Nigeria's tax revenue. Digital technologies have a positive impact on the efficiency and effectiveness of tax administration, particularly in the area of companies income tax. The use of these technologies enhances transparency, reduces compliance costs, and increases tax revenue.

The integration of digital technologies in Nigeria's tax administration has positively impacted tax revenue collection, particularly in CIT and CGT. To sustain these benefits, it is recommended that: Governments should invest in the development and implementation of digital tax administration systems. Continuous training for tax officials and taxpayers is essential to maximize the benefits of these technologies. Additionally, regulatory frameworks should be updated to support digital transactions and data sharing.

- **Investment in Technology:** Continuous investment in advanced digital tools and infrastructure is essential.
- **Capacity Building:** Training for tax officials and education for taxpayers on using digital platforms can enhance compliance.
- **Policy Support:** Clear policies and regulations should support the adoption and utilization of digital technologies in taxation.

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