

Tax administration and national economic sustainability

Nurudeen, Abdulfatai O, Siyanbola, Trimisiu T, Onifade, Hakeem O, Ojurongbe, Jubril O.

Department of Accounting, Crescent University, Abeokuta, Ogun State, Nigeria

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Abstract

Despite the abundance of natural deposits and active participation in the global digital economic market, Nigeria continued to borrow to finance her annual budget which has led to huge debt financing of the National budget. The non-oil income of Nigeria, inclusive of taxes is at a depleted level. To determine the concept that can lead to optimum tax revenue, this study appraises the effect of digital tax, tax administration, and tax legal frameworks on sustainable economic development in Nigeria. The study employs conceptual review methods; it found inefficient tax administration, insufficient tax legal frameworks, and a lack of specialized courts of jurisdiction negatively affecting digital tax compliance. This inadequate compliance consequently leads to low tax revenue with threatens the nation's economic sustainability. The study concluded that digital tax and tax administration have effects on the attainment of sustainable economic development in Nigeria. The study recommends that the FIRS, with the required resources, should ensure efficient operations, while the federal government should review the legal and technical capacity of the FIRS in line with the requirement to combat digital tax evasion and enhance optimum compliance to achieve sustainable economic development.

Keywords : *digital tax, sustainable economic development, tax administrations, tax income, and tax legal frameworks.*

Introduction

Nigeria has all it takes to succeed and dwell among the top nations globally, however, mismanagement and misappropriations of resources cripples her economics in the 70s and the trend is still on. Failure to manage and get the best out of raw material deposit is the most discussed about Nigerian economy, while the tax regime and policy which play an important role in regulating and stimulating the economy is left with few considerations.

Nigeria operates a federalist system where each of the three government levels (federal, state, and local) has autonomy to institute her tax administration in respect to identifying taxable income of companies, individuals, and properties. They assessed and collect taxes levied and remits the proceeds regularly to the concerned arm of government (Azomahou et al., 2019). The appropriateness and effectiveness of the tax administration determine the revenues to be collected and remitted to the government cover (Bird, 2015). Taxes provide a significant portion of revenue to all levels of government globally. However, tax administration and management in Nigeria fails to attract the required attention and subsequently generates inadequate revenue as return.

As a result of the low tax funds, government developmental and economic activities were limited to the available resources. Evidently, expenditure is subject to revenue, as government expenditure has a crucial role to play on economic development so does the tax generation on the government revenue (Nurudeen et'al, 2019). Implicit on this, is the cause of debt financing of the budget which the Nigeria government embarked on in recent times since its revenue cannot cater for her proposed budget. Therefore, there is urgent need for Nigeria to generate

more revenue through taxes and other avenue available.

Recent advancement in Information Technology (IT) which aided globalization of business has no doubt shifted the paradigms of business on economic transactions with its numerous advantages. According to Mpofu (2022) the world witnessed an unprecedented growth of Multinational Entities (MNEs) such as Google, Amazon and Facebook as digital economy avails the significance economic presence globally. Bunn et al. (2020) and UNCTAD (2019) observed that a significant growth of 10% to 30% was witnessed in the business and use of Smartphone only within 2000 to 2019 in sub-sahara African region which Nigeria happens to be a strong hold. Also, the internet penetrations for economic purpose has reached 85.9% of over estimated 200million phone users in Africa as discovered (Philip et al. 2021).

This digital expansion economy is akin to the fourth industrial revolution (Ojo, 2022). despite all the aforementioned growth in the digital economy, little or none can be related to the tax revenue. Nigeria government finds it a herculean task to bring these great investments into her taxes net. It's obvious that the business executives will always find the tax loop holes in an attempt to maximize their profit, therefore it is expected of any serious government to strength her armour and ensure that the milk flows from the right source is well protected.

Digital economy handlers in Nigeria identify and extremely used the lacuna found in the Nigeria tax law before 2019 amendment; this gap provides the avenue for tax evaders. The 2019 Finance Act amended Section 13(2) of the Companies Income Tax Act with the inclusion of paragraph (c). The paragraph recognizes the digital and online business of resident and non-resident companies as taxable entity, which her income is taxable under the Nigeria companies income tax. Precisely, Section 13(2)(c) of CITA states "that a non-Nigerian company will be deemed to have derived profits from Nigeria and so taxable in Nigeria if the company transmits, emits or receives signals, sounds, messages, images or data of any kind by cable, radio, electromagnetic systems, or any other electronic or wireless apparatus to Nigeria in respect of either of: electronic commerce; application store; high frequency trading; electronic data storage; online adverts; participative network platform; online payments, profit is attributable to such activities; and the company has a significant economic presence in Nigeria."

To expand the CITA net, the Finance Act 2021 captured technical or professional services, consulting management on digital platform with a significant economic presence, operating as a resident or non – resident company. This amendment includes companies without physical existence but of economic presence into the taxable entities.

In the same spirit, the Finance Act 2023, introduce the capital gain tax on digital assets. Although there is still issues with legitimacy of crypto-currency, which is one major digital assets traded in globally. Having the legal framework is a statement of commitment that the Nigeria tax administrators are now need to prepares for the nation to have a share of fortune in the digital economy, thereby improve its economic resources and stop seeking for loan to finance the annual budget going forward. Being a nation that is in active pursuance of economic sustainability development, with 60% increment target on the taxes remittance in this year (2024), there is need to empirically investigate the effect of this digital tax, tax administration, and the tax legal frameworks on the sustainable economic development goals of Nigeria.

Digital economy can be described as an economy driven by information and communications technology (ICT) and enhanced productivity (OECD, 2021). This is an avenue in which trading and other commercial /economic activities are achieved with the use of modern technological gadgets. Digital Economy is the term used for all and series of economic and or commercial activities enabled by the internet facilities. Digital economy is the

worldwide network of commercial transactions and economic activities that piloted by the information and communications technologies (Meshach, Chioma & Uchenna, 2023). Digital economy is a term used for entire activities or transactions that are taking place on the internet platform. Therefore, recent multinational enterprises like Amazon, Twitter, Alibaba, Spotify, Facebook, Google, Netflix, YouTube, that are operating globally without physical presence in each countries; and generating huge revenue with strong economic impact are operating in the digital space. This new business trend is growing geometrically, threatened the conventional business structure; introducing customer to choice of services and delivery preferences.

Mpofu (2022) stated that infrastructure, e-business and the e-commerce are the three distinct parts that make up the digital economy. The human capital, telecommunication network and other gadgets in use are the infrastructure. The process in place for transactions through the electronic platforms is the e-business. While the exchange of goods and services or a value electronically is known as e-commerce. Moreover, formation of the new market where the information to enhance the business is available at a reduced cost, meeting various customers' expectations through the use of ICT devices is known as digital economy. This technique, break all the conventional barriers, including multiple taxation due to mobility of the company and flexibility of the buying and selling process on the internet.

Digital tax is a form of tax focused on addressing generating the taxable returns on digital economy, this tax otherwise known as digital sales tax or digital services tax (DST). Digital businesses evolve with technological advancement which the Traditional tax systems were not prepared for. Capturing the wealth from this modern source, that's characterized with flexibility that permits borderless business transactions, becomes herculean task for the tax administrator. Prior to the Finance Act, 2019, amendments, digital economy operators in Nigeria face no tax liabilities as a result of internet income. This situation was due to lack of relevant legal provisions which limited the tax administration from charging taxes digital economy operators (Adeosun, 2023). The Nigeria company income tax law, prior to 2019 emphasized the physical existence of a company to be taxed. To amend this and permit the digital service tax, the Finance Bill for 2019, introduced the principle of significant economic presence (SEP), this concept widen the CITA tax net with an additional basis of taxation for non-resident companies in Nigeria and was signed into law. The SEP presents the Nigeria tax authority with much needed basis of taxing digital services and e-commerce operating in Nigeria.

Consequently, On May 29, 2020, the Finance bill 2020 attained a published legislative order for retroactively applicable from February 3, 2020, from the Federal Ministry of Finance being act that is coming far behind the global development. According to the act, "a non-resident company shall deem to have a SEP in Nigeria in any accounting year if it engaged in any of the four types activities stipulated in the act on the internet or accumulated a gross turnover or income of more than NGN 25 million. The activities are: 1. Provision of digital content such as games, music, e books or movie to persons in Nigeria, either through downloading or streaming; 2. Acting as digital interface for Nigeria data or user for transmission purpose e.g. website or apps; 3. Making direct or indirect sales of goods and services through a digital platform; or 4. Provision of digital platform intermediary services through a website, or app (linking the client to service provider or suppliers in the Nigerian market)" (KPMG, 2024).

More also, a foreign organisation shall have a SEP in either of the following situations (i) using a Nigerian domain name (ii) having a URL registered in Nigeria. (iii) Having a purposeful and sustained interaction with persons in Nigeria through a digital page. However, tax treaty exempt some entities. Being a norm that a tax treaty provisions supersede any local tax laws.

Therefore SEP order is an extension of Nigerian Companies Income Tax Act and shall not be applicable to companies originated in a country of Tax Treaty with Nigeria.

The Federal Inland Revenue Service can assess digital services income derived in Nigeria at a "fair and reasonable percentage," when the income is below the expectation (KPMG, 2024). The methods through which the FIRS may arrive at a fair and reasonable percentage for its tax assessment, including profit margins determined by information in the non-resident companies' individual and group financial statements, a percentage adopted in line with Government policy, and any other basis that the FIRS may consider fair and reasonable. Nigeria needs to make better use of this avenue to make huge fortune as other countries of the world are doing. Ghana, a West Africa neighbor with relatively low economic advantage when compare with Nigeria, projected to fetch Ghana \$450 million in digital tax revenue for 2024. According to Munoz et al. (2020), digital tax is characterized by challenges, opportunities, and implications. These characteristics of the concept have led to intense debates and opinions among researchers. Almost all researchers agreed on the possibility of increased revenue generation as the major advantage of digital tax. This is due to the increase in tax mobilization or sources that will definitely occur as a result of digital tax implementation (Bunn et al., 2020; Deloitte, 2020; Megersa, 2020). Evidently, this claim is supported by reports from developed economies that have implemented digital taxes. The United States revealed an increase of US\$5 billion, while Australia also announced a US\$242 million increase in tax revenue generation in 2020 (Mpofu, 2022).

Ahmed and Gillwald (2020), Mpofu (2022), Ndajiwo (2020), Philip et al. (2021), Rukundo (2020), and other studies report that, despite a series of reforms and restructuring, ineffective tax administration remains a common problem for African nations. Digital tax has the tendency to be regressive in Africa, compared to the positivity it holds in developed economies, if the tax administrative challenges are not addressed (Ahmed & Gillwald, 2020). Loose enforcement, weak legal frameworks, lack of awareness, tax avoidance, and evasion strategies are major issues that may account for tax failure and create a negative impact on the economy (Philip et al., 2021).

Akpen (2020) states that "the ability to be everywhere and nowhere is the strength of the digital economy," which makes digital tax a Herculean task. Santoro et al. (2022) maintained that digital tax effectiveness is affected by non-digitized tax administration, difficulties in accessing transaction data, political systems, and poor technological infrastructure in Africa. Eliffe (2021) simplifies the challenges of digital tax into six categories as follows: (i) lack of physical existence (invincibility nature), (ii) difficulties in measuring value creation by digital users, (iii) instability and dependence on intellectual property, (iv) lack of structure on incomes and transactions, (v) inadequacy of transfer pricing regulations, and (vi) weaknesses of the residence-based tax systems.

Magwape (2022) maintained that African nations are characterized by inadequate technical and financial resources (under-resourced), while multinational enterprises (MNEs) in digital business are too complex with voluminous transactions. Furthermore, Nicholas et al. (2017) stated that another series of challenges for digital tax implementation in Africa is the lack of synergies among nations, political differences, and the uncooperative actions of regional institutions. This accounts for the weak and ineffective digital taxation in Africa.

Prior to the implementation of the 2019, 2020 and 2021 Finance Act; non-resident business outlet operating in the digital economy were not captured in Nigeria Company's Income Tax Act. It was the Order 13 which provides when a company is operating in any of the four digital services categories stated in act on digital platform, such company shall be deemed to have

significant economic presence or if its income or gross turnover is above N25million. Moreover, using the digital platform to render services or sales of goods, directly or indirectly with Nigeria domain name are now subjected to CITA of Nigeria.

The Finance Act 2021, also provides that the profits of a company shall be deemed derived and taxable even if it's a non Nigeria Company when its digital deliveries happens in Nigeria. Registration for TIN is a must and major requirement for remittance process; this has been made easy and improved. However, there are thousand that do not have brand name like amazon and alibaba; who do not possessed the TIN, while the law captures all activities, how about those that are not a registered company even in their country of origin. Therefore the tax authorizes are going to face some challenges due to no clear cut of the legal frameworks, despite all the improvements on the legal framework for digital economy tax. (Meshac et'al, 2023).

According to Mpofu (2022), Both the seller and buyer's are entitled to digital tax profit, since most transactions in digital business are off nation's boundaries, the challenges taxing rights and what due to which often arise. Making it complex, most digital businesses are usually subjected to their home countries (Resident) and market jurisdictions (Source) taxes. To control double taxation, and encourage business activities, the challenges of taxing rights on income derived from cross-border transactions needs to be allocated amongst participating jurisdictions. Digital business raised the question of where and how value is created, to determine or ascertain where the profit is to be taxed. Certainly, the value created in the resident country of business in meaningless if the buyer did not make the purchase; nor make the payment there is no profit to be taxed. Therefore, there is need for deliberation and policy to effect (Meshac et'al, 2023).

Experience has shown that upon a new tax system implementation, there use to be series of misinterpretations and disagreement, the final verdicts is found in the court of law as the last resort for both parties. In reference to digital tax, there is lack of specialized court that has the jurisdictions to entertain disputes in respect to digital tax issues in Nigeria (Meshac et'al, 2023). To achieve an effective enforcement on digital taxation in Nigeria, there must be a standard in terms of legal proceedings. Since the tax Appeal tribunal established by the Federal Inland Revenue (Establishment) Act 2011, is an administrative tribunal set up to determine the accuracy of assessment to tax and entertain tax matters (Tribunal Procedure Rule, 2010). There is an urgent need for a designated court of law where the Federal Inland Revenue Service (FIRS) can appeal against a taxpayer for non-payment of tax or for non-compliance with the provisions of the digital tax laws and a non-resident tax payer can as well appeal to on challenging an assessment of digital tax.

A tax administration is a whole organizational established for the management of the tax system. The tax administrative is like other government department which are been regulated as prescribed in the established legislation (Nurudeen et al., 2019). The governments need effective and efficient tax authorities in order to generate the required fund to carry out its numerous responsibilities of providing the much required infrastructures. Effectiveness of tax administration in place would determine if the government would meet the needed revenue for its project or not. The process, method, and mechanism put in place to generate the needed revenue for the government is known as the tax administration (Bird, 2015).

Soetan (2017) stated that tax administration is the meeting point of interaction between the government and taxpayers. The means and manner of tax administrators is a reflection of the tax policy which would have everlasting effect on the taxpayer as well as determine the success of the tax policy. It can be described as a process of implementing tax policy which

combined the political tone and strategy for attainment of objectives, and provision of the needed resources. The whole of assessment, collection, enforcement, litigation, publication, and statistical gathering functions are part of tax administration. Impliedly, success or failures of any tax regime depend heavily on effectiveness of administrative implementations. Therefore there is urgent need to empirically investigate the proposed restructuring of the FIRS, digitalized operations, reviewed remittance policy to achieve to the 60% tax increment on the economic growth and sustainability.

Sustainable economic development was introduced in 1987, the concept has since becomes one of the globally acknowledged economic goals of the 21st century. Sustainable development is a critical component of international development (Alba, 2013). The concept of sustainable development originated in a Stockholm Conference held in 1972; with the central focus on man's overexploitation of the environment and the links between environment and development. Today the concept has been expanded by including quality of life in its complexity, economically and socially. Sustainable development requires discovery of new approaches to economic life, in terms of both production and consumption; it demands new levels of efficiency in tax and utilization of the resources (IEDC, 2017; Bakare et. al, 2019).

Sustainability is perceived as a complex concept with different meaning to different groups. According to IEDC, (2017) sustainable economic development is defined as investment in business, social, built, and natural environments that creates increasing prosperity for all, now and into the future. Therefore it's not about green revolution alone, it's about making the world better than it was. Having this core values, sustainability economic is the practice of economic growth with depleting the resources in whatever form it is. Implicit on the above context is that sustainability of economic has to do with all the factors that contribute to the growth or likely influence the fall of economic prosperity. In 2023 Global sustainability ranking, Nigeria was rated as 139th country in world with a score of 37.1, we are behind few African nations like Morocco (121), Sierra Leone (126) Brazil (101) and above India (172). (Economic Sustainability Index, 2023). This result seems a bit fair but not satisfactory for a country of Nigeria's potentials. Therefore there is need to verify the level of the effect of sustainability, tax administration, tax law frameworks and digital tax, the fiscal policy has a lot of role to play in economic prosperity as established in many extant literatures.

According to United Nations Economic Commission for Europe (UNECE), in 2009, the foundation well-being and the economic well-being are the two categories under which the sustainable economic development can be measured. Those variables that are targeted towards effect of economics activities over environment and natural amenities such ozone layers, life expectancy, quality of habitant's life, availability clean water are the foundation well being. While those that are concentrated on financial resources such as real per capital net foreign financial asset holding, real per capita produced capital, reserve of energy resources, real per capital human capital are the economic well-being. A careful appraisal indicates the first class is about environmental and vegetation resource depletion control while the later is focused on the economic assurance and growth especially capital maintenance and generations. The focus of this study is about the second classification which is economic prosperity.

From above review, it is established that tax administration has a wider scope and encompasses all forms of taxes and collection means. Therefore the newly implemented digital tax, digitalization of tax collections and tax legal frameworks are part of tax administration. Each of these constructs of tax administrations has significant effect on the sustainable economic development, this result relates to the findings of (Bird, 2015; Nurudeen et'al 2019)

where it's been established that tax administration has influence of the compliance and tax revenue. This is to say that if Nigeria government has any goal to achieve on economic sustainability, the tax administrator must be given all the require support to perform effectively.

Digital tax happens to be the new catch in Nigeria tax net, having this tax effective and administered efficiently will surely enhance the sustainable economic development. Obviously, the world changed rapidly in the last 25years and more changes are in the pipe line courtesy of the digital world. This is 4th industrial revolution; Nigeria must act fast and join other nations that are deriving billions of dollars from digital tax regime.

The legal tax framework, is also is also perceived to have a significant effect on the sustainable economic development, having a weak or no efficient legal framework on sustainable economic development may hamper the much anticipated prospect. This is because of the fact that tax can never be effective without certain level of enforcement.

Conclusion

Global economic has witnessed an unprecedented growth in digital business transactions and economic developments through the use of Internet. This digital economy is part of 4th industrial revolution, it's a must for all the nations to key into it to support the tax regime and improve the country economy and sustainability development. Digital economy has removed the barrier of residency as the company trade globally without physical presence. These digital economic participants that are resident and non-resident participants are founds to have been making huge profits without adequate tax returns to Nigerian government. The Nigeria tax authority is also confronted with series of challenges taking up the digital tax; and for the Nigeria to derive any meaningful benefit from the amended Finance Acts, the Tax administration needs to be effective and improve to a digital taste. Also, the legal frameworks is another aspect that can make or mar the sustainability economic development plan, There are a lot prospects in taxing the digital economy in Nigeria as it guarantee more revenue for the government; has tendency of shifting the economy base from oil to tax; reduce the incidence of borrowing and thereby reducing debt servicing by the Nigerian government above all digital economy is the future way of economic in which no nation can survive without it in near coming years. The Nigeria tax authority has been equipped to an extent for this great assignment; With the exponential growth of the global digital economy and its immense potential, the tax body is expected to adopt a more sophisticated approach to ensure effective taxation of the digital economy in Nigeria, digital tax is imminent for sustainable economic clamouring for and survival tax culture as well. This study is limited to conceptual reviews with emphasis on digital tax, being the new development and trend in global taxation practice. Further study can adopt empirical method to achieve more reliable findings.

Tax administrators should be given the required training and support as inefficient tax administration will negatively influence the achievement of sustainable economic development. It is therefore recommended that the federal government of Nigeria should review the scope, legal and technical capacity of the FIRS in line with the requirement to combat digital tax evasion and enhance optimum compliance.

Digital tax should be given the utmost attention, this is the new economic order, and Nigeria is losing large fortune already. This form of tax can influence the achievement of a sustainable economic development. It is recommended that the FIRS should be given the required resources for efficient digital operations.

There is no tax where there is no law to the effect; status of legal frameworks has effect on

attainment of sustainable economic development. Therefore, it is recommended that Nigeria tax law should be reviewed with the goal of attaining the sustainable economic development.

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