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Addressing the Challenges of Tax Non-compliance through Multi-Stakeholder Engagement: A Case Study of the Nigerian Tax Administration

Ogungbesan, Sunday Samuel

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ABSTRACT
Governments depend on sustainablerevenueto fund their countries'developmental needs and this goal generally requires citizensto declare their income honestly and pay taxes to support the government's aspirations. As should be expected, the government has a dutyto its citizens by demonstrating accountability and transparency in utilizing tax monies and fulfillingits social obligations.The continuous failure of successive governmentsin Nigeria to provide citizens with regular social services has continued to worsen the trend of tax non-compliance, as citizens often ignore the constitutional requirement for tax payment based on annual income declaration.The citizens begin to exhibit non-compliant attitudes when they cannot see the link between taxes and services often desire. Theobvious inefficiencies associated with various tax complianceand enforcementpolicies of the tax administration have further createdroom for tax avoidanceand evasion practices, thus exacerbating the trend of tax non-compliance within the tax environment.

This paper,therefore,recommends the adoption of "multi-stakeholder engagement" to promote voluntary tax compliance. The study adopts a qualitative, interpretive approach, using phenomenology to examine the relevance of multi-stakeholder engagement in tax administration and investigate the factors sustaining the worsening trend of tax non-compliance. The study gathered data from research participants using qualitative research tools, such as surveys, interviews, and focus groups. The data were processed through thematic analysis, which helped to find common trends and patterns to produce themes thathelped to answer the research questions. The findings suggested that multi-stakeholder engagement is appropriate for adoption in tax administration and should be embraced by the tax authorities in their respective domain. The study concludes that multi-stakeholder engagement is a vital catalyst in promoting voluntary tax compliance, potentially enhancing tax awareness, eliciting a positive tax-paying attitude among the citizens, and likely to increase the country's tax/GDP ratio.

Keywords: Multi-stakeholder engagement;Tax non-compliance; Voluntary compliance; and Stakeholder.

I. INTRODUCTION

The idea of multi-stakeholder engagement in tax administration to promote compliance is informed by the reported successof the police-community relationship activities in various parts of the country, which has helped to reduce crimes and other nefarious activities by some miscreants operating under the guise of cultism. The fact that all the compliance/enforcement strategies implemented by past governments, including the tax authorities, have failed to achieve an improvement in the level of compliancein the country suggests that a different approach is required to encourage citizens to imbibe tax-paying culture, file regular tax returns honestly in line with the tax provisions in section 24 (f) of the 1999 Constitution. The suggested strategy is multi-stakeholder engagement, believed to have the capability to improve corporate governance and accountability (Kootz& Thomas, 2006). Such a strategy intervention will enable the tax authority to focus on vigorous domestic revenue collection activities. At the same time, the multi-stakeholder group provides supportive roles in areas of tax enlightenment, town hall meetings, and other socialization programs aimed at promoting compliance. Membership of the multi-stakeholder engagement group should come from the government, tax authority, taxpayers, tax professionals, and the media, all recognized as major stakeholders in the Nigerian tax administration as stated in the National Tax Policy (2016) document. The suggested platform will provide an opportunity for all to dialogue on operational issues, knowing the stakeholders may have practical knowledge, experience, and expertise in specific industries (Weiss, 1995). Studies have shown that the path to stakeholder engagement lies in regular communication with project members, and when strategically managed, the process will help to identify those who might want to support or pose obstacles, thereby enabling the leaders to leverage that knowledge to influence behaviors (Rahman, 2010). Stakeholder engagement is premised on the notion that “thosegroups who can affect or are affected by the achievements of an organization’s purpose should be allowed to comment and make input into developing decisions that affect them.” (Jeffery, 2009).A multi-stakeholder engagement can facilitate stronger collaboration between the government and citizens and in return, the relationship will improve tax awareness, improve tax collection, and ultimately enhance tax compliance.

II. BACKGROUND

Tax non-compliance continues to plague most tax administrations, limiting their capacity tocollect the taxes needed to fund growth and development. The trend of weak mobilization of domestic revenues is generally common among the member countries of the Economic Community of West African States (ECOWAS) and also occurs in Nigeria, a country with close to 200 million people and an economy with atotal GDP value of$1.085 trillionand tax/GDP ratio of 6% (ISORA, 2022). Tax non-compliance in Nigeria dates back to the early 1970s when it began to earn oil receipts from its petroleum operations. Theleadership atthe time gave the impression that Nigeria’s problem was not with revenue receipts but with how to spend its enormouswealth from petroleum (Agbaeze et al., 2014).The successive governments then began to exhibit fiscal recklessness and insensitivity to thedeclining economic plight of the citizens over time, which has resulted in the current high level of tax non-compliance (Akintoye &Tashie, 2013).Tax non-compliance manifests itself through failure to register for tax, failure to pay tax promptly, failure to declare income and file annual tax returns on due dates, as prescribed by law, and under-declaration of true income/profit earned; all these tax offenses, in addition to the large, untaxed informal market sector, largely operating outside the regular tax system, account for the reported tax gap of $46.80 billionyearly, which the tax authorities are not able to collect from the tax system (MoF, 2015).

Several empirical studies show that the government does not always reasonably apply tax monies to promote efficiency, economy, and expenditure effectiveness (Ekoja&Saratu, 2014), which is the reason why Nigeria is described as the epitome of poor tax compliance (MoF, 2015). The lack of regular collaboration among the tax authorities at the two-tier level also creates a considerable gap in tax coordination and harmonization efforts to stabilize the country’s tax system, resulting in various non-compliant behaviors by citizens.Ojo(2013) posits that taxation is the price citizens pay for civilization, and implementing an efficient tax system will generally enable the government to optimize tax collection and attain societal goals.Fagbemi et al. (2010) noted that governments worldwide require taxes to meet their social infrastructural obligations to the citizens. However, there is large-scale tax evasion and increasing cost of compliance added to the complexity and ambiguity of tax laws, which all contribute to the worsening tax non-compliance situation (Uremadu&Ndube, 2011). The situation has become a serious concern to the government and tax authorities, given that it limits their ability to mobilize adequate taxes to fund the country’s developmental goals and objectives (IMF/FAD, 2010). Tax evasion is exceptionally high and rampant among the entire population, particularly among Nigeria’s wealthiest persons, not to mention the vast numbers of self-employed individuals, who operate in the informal market sector, and unknown to the various tax authorities. For example, in 2017, only 214 persons in the whole country paid more than N20 million ($55,000)in tax. A paltry 9% of companies paid corporation taxes, while only 12% of businesses complied with VAT obligations. The taxpayers need to understand that taxation is not an end, but a platform for improving citizens’ welfare. Tax is acore part of state-building that emphasizes the social contract between the people and government, and enshrining the revenue principle in exchange for specific social benefits.

Various efforts made by past governments to stem the growth of tax non-compliance had yielded only a little impact, as most taxpayers, corporations, and individuals continue to engage in a kind of lottery game to secure tax benefits. Today, less than 20% of taxable individuals are in the taxpayer registers of subnational tax authorities;

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in fact, only 25% of corporate taxpayers are known to the national tax authorities for income taxes and value-added tax (Oyedele, 2015). Realizing that the various tax compliance and enforcement strategies introduced by successive governments and tax authorities have been largely unsuccessful, the researcher has suggested the adoption of multi-stakeholder engagement in promoting tax compliance. Multi-stakeholder engagement is gradually becoming a part of a broader movement toward more networking and extensive collaboration, even in public entities (Kislov, 2018). Multi-stakeholder engagement is premised on the notion that "those groups that can affect or are affected by the achievements of an organization's purpose should be allowed to contribute to the decisions that affect them." (Jeffery, 2009).Stakeholders' engagement is premised on the stakeholder theory in firms, which postulates that "a firm should create value for all stakeholders, not just the shareholders." (Freeman, 1984. In addition, Sarker (2015) argues that regular communication is a valuable tool in stakeholder management, capable of facilitating coalition with major stakeholders in the overall efforts to achieve results.

As the knowledge and practice of stakeholder theory are gradually being incorporated into the decision-making tasks in various public/private organizations,a strategic collaboration between key tax administration stakeholders and the government is predicted to help change the tax compliance pattern in Nigeria and create citizens' tax awareness of their obligations to society, as it is now accepted as an interdisciplinary systemic practice and teamwork (Reelofs et al., 2019).There is a growing realization that the government must do a lot more to ensure that the tax administration supports new and modern practices to engender favorable outcomes for all taxpayers (Oliver et al., 2019). Therefore, incorporating stakeholder engagement practices into tax administration is an idea that possesses great potential. This strategy will allow stakeholders to play an active role in essential aspects of tax research, planning, and strategic decision-making that could have an impact on the team's business operations (Lockwood et al., 2010). Engaging with stakeholders has become a part of a broader movement toward more networking and extensive collaboration, even in public organizations (Kislov, 2018). The process will help the tax authorities identify their key stakeholders, and map them to understand their expectations and how to respond to their needs in exchange for their support towards the engagement's main objectives and outcomes.

III. METHODOLOGY

The study used qualitative methods to gather data about citizens or taxpayers who may be aware of their tax obligations, although not complying with them as prescribed by law. These methods included surveys, interviews, and focus groups, asking various questions that assessed whetherthe stakeholder theory in firms is relevant in tax administration, and if the multi-stakeholder engagementcan promote tax compliance, enhance tax awareness, and elicit a positive tax-paying attitude among the citizens, and also increase the country's tax/GDP ratio. The survey questionnaires were distributed to 48 respondents, while 10 participants were interviewed, and 8 persons were selected to formthe focus group. In all, 66 selected subjects participated in the study, the majority of whom were survey respondents, selected through the convenience sampling method, due to their availability and accessibility. In contrast, the remaining 18 were purposively selected based on purposive sampling due to their wide knowledge and experience in taxation. The field study covered six (6) geo-political sub-headquarters locations in Ibadan (S/W), Awka (S/E), Port-Harcourt (S/S),Jos (N/C), Sokoto (N/W), and Maiduguri (N/E). Other study locations included Lagos and Abuja, which represent the economic and administrative centers of the country.

The study was completed within 8 weeks, and the team devoted its efforts to collecting information from selected respondents on the three (3) main research questions, viz., (a). To what extent can stakeholder engagement promote voluntary compliance? (b). Can stakeholders' engagement enhance tax awareness and elicit a positive tax-paying culture among the citizens; and (c). What key activities or tasks should stakeholders' engagement possess to enable it to deliver the expected outcomes?Selected participants for the interview were invited from Lagos, Abuja, and Jos while the online Focus group was comprised of tax officials at themanagerial levels, who are normally domiciled in Lagos and Abuja.Throughout the data collection exercise, the study team was mindful of the requirements of ethical research principles concerning minimization of the risk of harm to participants, protection of their anonymity and confidentiality, avoiding using deceptive practices, giving participants the right to withdraw from the study, and obtaining informed consent from the participants. All these principles were noted and complied with. In this regard, all the computer-based files, and other important documents, like the signed informed consent forms and responses to the questionnaires were encrypted to protect them; in addition, personal identifiers that could link responses to specific individuals were not requested. The research team also ensured that any form of bias that could reduce the results' value, such as selection bias, interviewer bias, and confirmation bias, were minimized to controlthe intrusion of bias. A researcher must be conscious of his/her previous knowledge and disposition in controlling the likelihood of bias, and positionality makes it imperative that he/she must disclose their worldview (Foote &Bartell, 2011), and acknowledge the true self through reflexivity (Cohen et al., 2011).

The participants' responses were correctly analyzed from the transcripts of the audio recordings of the interviewsand focus group reports, including the transcripts of the responses to the survey/questionnaires, using thematic and content analytical methods. This method involved assigning codes to words or phrases that identify topical issues within the data and organize data in a way that permits further analysis (Bailey, 2007). Inductive coding was applied, allowing the data to lead the researcher to whatever theories eventually emerge and reading through the data to get a sense of what they might suggest. To achieve the study's trustworthiness, findings from the focus group and interview transcripts were compared with the findings of the survey analysis, and the results were similar. At the end of the data processing, seven (7) themes emerged, which attempted to addressthe various issues raised by the participants, and included the failure of the government social contract and the lack of social benefits for the citizens;non-observance of the constitutional tax provision for every citizen to disclose his/her income honestly and pay tax; relevance of stakeholders' engagement in tax administration;stakeholders' engagement strategies;eliminating tax administration inefficiencies; modernizing tax administration and adopting best practices in tax administration; and taxation of the informal market sector, including the wealthy and high-net-worth individuals.

IV. FINDINGS

The analysis of the demographic information showed the number of male participants in the study to be 52 (79%) and female participants as 14 (21%); both genders participated in the survey, interviews, and focus groups. A good number of participants were in the above 50-60 age bracket (67%), 26% in the 41-50 age bracket, and 7% in the 20-40 age bracket. Concerning academic qualification, 47% of participants had at least a first degree in relevant disciplines, 42% had a post-graduate degree, and 11% had doctorate degrees in the social sciences and business management. When the triangulation of data analysis from the different sources was carried out, the findings were found to be similar, based on the responses to the different questions asked as presented below:

Question 1: Can Multi-stakeholder engagement promote voluntary compliance?

Table 1: Analysis of Participants' Responses on the Potential of Multi-SE to Promote Voluntary Compliance

s/n	Response	Survey	Interview	Focus	Total	%
1.	Yes. It could promote compliance.	45	9	8	62	94
2.	No. It isn't very certain.	3	1	-	4	6
	Total	48	10	8	66	100

Source: Data compiled from the analysis of participants' responses.

A significant majority of the study participants affirmed thatmulti-stakeholder engagement could promote voluntary compliance to a great extent. Those who expressed doubt over its potential attributed their views to the poor attitude of the government in responding to the citizens' basic needs and fulfilling its social obligations to them. This small minority does not think that a multi-stakeholder engagement can achieve much, without the government first changing its approach to public governance.

Question 2: Can multi-stakeholder engagement improve tax awareness and elicit a tax-paying cultureamong the citizens?

All 66 study participants affirmed that a multi-stakeholder engagement would enhance tax awareness and elicit a positive tax-paying culture among the citizens, thereby promoting compliance with citizens' tax obligations. The participants' responses are presented below:

Table 2: Participants' Responses on the Potential of Multi-Stakeholder Engagement in Promoting Tax Awareness and Eliciting aPositive Tax-paying Culture.

Response	Survey	Interviews	Focus	Total	%
Yes. Multi-SE can enhance tax awareness, and elicit a positive tax-paying culture among the citizens.	48	10	8	66	100

Source: Data extracted from the participants' responses to the question posed.

Question 3: What critical activities should multi-stakeholder engagement possess to enable it to optimize tax collection and improve the country's tax/GDP ratio from 6% to15%?

The participants offered various suggestions under the different study methods on the likely critical activities that would quickly deliver the expected outcomes as presented below:

Table 3:Participants' Responses on the Suggested Critical Activities to be Entrenched in a Multi-StakeholderEngagementStrategy.

s/n	Suggested critical activities	Survey	Interviews	Focus	Total	%
i.	Regular stakeholder engagement, tax cooperation, coordination, and assistance to improve citizens' behavior towardcompliance	22	-	2	24	36
ii.	Sustainable tax education and public enlightenment to address the various concerns of the citizens.	11	7	-	18	27
iii.	The government's demonstration of accountability and transparency in governance, and the provision of social benefits to citizens.	**12**	**2**	**3**	**17**	26
iv.	Addressing tax administration inefficiencies and tax strategies to fully tax the informal sector and others.	**3**	**1**	**3**	**7**	11
	Total	**48**	**10**	**8**	**66**	**100**

Source: Data compiled from the participants' responses on the likely key activities to drive SE strategy.

The various suggestions were categorized in the order of frequency of counts to suggest how the participants considered the tasks as important. Nevertheless, all the suggested critical activities are imperative for promoting voluntary tax compliance. The various suggestions enumerated above seem to suggest that stakeholders'engagement depicts a broad, more embracing, and continuous process between an organization and the people most likely to be impacted, involving various activities and approaches that cover the entire life of a project (IFC, 2007).

Question 4: What is the ideal size of an SE project team to ensure optimum performance, and who should qualify as a key stakeholder?

All 66 participants understood that multi-stakeholder governance is a practice of governance that employs bringing multiple stakeholders together to participate in dialogue, decision-making, and implementation of responses to jointly perceived problems.A multi-stakeholder process (MSP) is fundamentally about participatory decision-making and information sharing at the country level. Key stakeholders should be represented and decide what issues to focus on and what actions to take.It was generally agreed that a key stakeholder is a person, group, or organization with a vested interest, or stake in the decision-making and activities of a business, organization, or project. Most participants were of the view that the project team size could be large, provided it satisfies the project's objectives.

V. CONCLUSIONS

A quick evaluation of the findings showed that tax compliance will generally improve when the citizens' basic needs are satisfied (Fjeldstad et al., 2012). This is corroborated by the findings that 94% of the participants affirmed that stakeholders' engagement could, to a large extent, promote voluntary compliance, in addition to enhancing tax awareness, and elicit a positive tax-paying habit among the citizens. Similarly, empirical studies showed that taxpayer's perception of government accountability and transparency would enhance trust in the government. The willingness of the government and tax authorities to reflect accommodative and cooperative rules in the tax laws and practice, as well as promoting the ideals of accountability and transparency is clearevidence of new learning to the existing body of knowledge. Multi-stakeholder engagement will enhance profitability and organizational capability (Nadine, 2012). The process requires continuous reinforcement through tax education, public enlightenment, and tax socialization to improve aggregate tax collection and increase the tax/GDP level. Therefore, tax authorities and the citizens should interact frequently, to influence citizens' perception of the quality of services they receive, given that such an interaction can impact taxpayers' behavior and influence tax compliance positively (Jackson &Millron, 1986). The results also showed that quality governance positively correlates with compliance (McGee et al., 2011).

Recognizing that opposition to new changes is usually unavoidable, particularly when embarking on a tax reform program, it becomes imperative to engage key individuals and interact with the various lobby groups, to successfully negotiate with them (Sarker&Whalan, 2011). Multi-stakeholder engagement is different from communication, which only shares and discusses decisions already made (Smart.org. 2006). When a stakeholder engagement program is embraced for use in a tax administration setting, it must be understood that together, all stakeholders should have a feeling of joint ownership, so that there would be no misunderstanding between the implementing organization, user community, and the key stakeholders. Adopting stakeholders' engagement to promote voluntary tax compliance should facilitate implicit trust, due to the open discussion on all issues, which might have been perceived as difficult to tackle. Such an intervention will help identify and bridge cultural gaps and reduce conflict. Above all, it will encourage meaningful partnerships between the community and government (Ogungbesan, 2022).

Multi-stakeholder engagement offers an excellent opportunity for tax policy and tax officials to strengthen their collaboration in pursuing a quality governance-focused tax policy agendato improve trust within the tax system. Building the client's trust is primarily about empowering taxpayers and recognizing the principles of reciprocity and accountability as taxpayer-centered objectives (Kirchler, 2007; Ogungbesan, 2023). In particular, stakeholders' engagement, as a strategy, should be incorporated into the corporate plan of the national tax authority as an organizational strategy to make the stakeholder engagement process reflect a more serious engagement, rather than an administrative or managerial function. Empirical studies showed that a well-nurtured relationship with stakeholders will positively affect performance (Ayuso et al., 2007), and treating taxpayers as clients can significantly influence voluntary compliance. From the data analysis, using the grounded theory approach, the emerging theory suggested that multi-stakeholder engagement is a strong catalyst in promoting voluntary tax compliance, with the potential to improve tax awareness, elicit a positive tax-paying attitude among the citizens, and ultimately help to increase the tax/GDP ratio.

In conclusion, multi-stakeholder engagement is predicted to promote tax compliance, which is a positive outcome facilitated by the government's willingness to interact with the citizens toward achieving voluntary compliance (Jackson &Millron, 1986). The study suggests that stakeholder engagementrelies on continuous communication, regular collaboration, and tax cooperation among key stakeholders in the project team. The citizens/taxpayers should always be encouraged to be a part of the government's developmental efforts because when citizens perceive the government and its agencies as fair and accountable, they have more trust in it, build confidence in its activities, and comply with tax obligations (Ser, 2013). When they can see a clear link between taxes and services, they become tax-compliant and support its tax reforms (Ali et al., 2013). A well-functioning tax system ensures strong, sustainable, and inclusive economic growth (Carnaham, 2015).

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