E – TAXATION AND REVENUE GENERATION EFFECTIVENESS IN DEVELOPING ECONOMY - A Case of Nigeria.

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ABSTRACT

This study examined the impact of Electronic-Taxation and revenue-generating effectiveness in the era of Treasury Single Account operations from 2010 to 2019 with a view to determining its trend and effects on Gross Domestic Products in Nigeria. Data were source d from Federal Inland Revenue Service, CBN, and Economic Reports from 2010 to 2019. The collected data were grouped into two: pre and post-e-tax periods. The two sets of data were compared using a pre Post analysis technique of statistic. Findings from the study revealed that before the implementation of electronic taxation and Treasury Single Account in Nigeria, revenue generation reported from federally collected revenue was below average, and tax-to-GDP in Nigeria is below standard obtained from neighboring Africa countries as the P-value is 0.44454 > 0 .05 level of significance while the tax revenue and tax-to-GDP significantly improved after e-taxation and TSA were successfully implemented. Thus, the duo policy worked to improve revenue generation in the economy while identified loopholes that engendered corruption has greatly affected the generated amount generated drastically. The range of 70% - 80% actual to target reduced drastically to 58.8% in 2019. Also, Tax Revenue decreased after the implementation but the mean difference was not statistically significant. Based on these, it was recommended amongst others that the federal government through the Federal Inland Revenue Services should conduct more enlightenment seminars in all the states of the federal republic of Nigeria, increase the knowledge of the use of electronic services on their platform, block all identifiable loopholes and pronounce a severe punitive action on tax corruptions in the economy.

Keywords: E-Taxation, Tax Revenue, TSA, GDP, FIRS

INTRODUCTION

Revenue generation from tax has been in existence before the formation of the country called Nigeria in 1914, it was usually in form of homage paid to Oba/king of the land who is absolutely responsible for so many obligations such as maintenance of peace and order and other relevant welfares of his subordinates. Then nobody cares for whether there is improvement or declension in the amount generated so far the record of every sources to the tax in the record of the authority are correct. This trend is the pattern of tax administration until the advent of electronic taxation in 2015.

Generally, E-taxation is an electronic self-service platform that enables taxpayers to file their tax returns and conduct other tax services on-line at their convenience irrespective of their locations once internet is available. According to the World Bank and PWC (2013) the most common feature of tax reforms globally was the introduction of enhanced electronic filing system. Such changes were first implemented in 18 countries including Costa Rica, Cyprus, Mozambique, Spain, Vietnam, Serbia, and Zambia, amongst others. Businesses in these countries file returns electronically, spending less time on compliance and tremendous revenue growth has been recorded. The system also increased transparency and limited the opportunity for corruption and bribery in the economy.

In a bid to improve the Nigeria tax system for effective tax administration, the Nigeria Inter-bank Settlement System (NIBSS) and System Specs Nigeria Limited partnered with the Federal Inland Revenue Services (FIRS) to provide electronic payment of taxes from 2015. The electronic tax system covered the whole process of automation of all core processes from tax registration, payment, assessment, monitoring exercise, tax audit, investigation, taxpayers file management and returns filing. Despite the improved technology integration in the Nigeria Tax system, it remains unclear how the implementation has affected revenue generation in the new regime compared to the old regime of taxation in Nigeria. Invariably, electronic tax system is expected to have produced higher efficiency in tax administration, raised new concerns for tax payers and tax administrators despite the fact that some key issues has surged up its head such as cybersecurity, cybercrime and internet fraud in most Countries in the world, but with effective tax systems growth in revenue generation from tax has been recorded all over the countries of the world.

In Nigeria, e-tax place has not been well reorganized and articulated as it were in other developed countries of the world. While most countries both within and outside Africa categorize their revenues as tax-revenues and non-tax revenues, Nigeria federally collected revenues are categorized under oil revenue and non-oil revenue. It is sad that our leaders has rhetorically inscribed it in the mind of our youths that aside revenue from oil, Nigeria may find it difficult to finance her obligations successfully. It is also discouraging to know that record of tax revenues has not shown a significant contribution toward the economic growth of Nigeria when compared with tax-to-GDP ratio of other African countries.

The Nigerian tax system is surrounded by numerous problems therefore, the aim of E-tax system which is to provide the tax authority a database with details of taxpayers and their transactions need to be articulated and effect shown objectively. An example of E-Tax System in Nigeria is Integrated Tax Administration System (ITAS) introduced in 2013 by the Federal Inland Revenue Service to improve tax administration in Nigeria, tax compliance process and improved revenue generation potentials from the manual system which is monotonous and bureaucratic but more often than not there has not been a remarkable result.

The system is further worsened by poor policies, corruption, inconsistency in legal application and low impact on the economy. Example, OECD (2014) [5] revealed that in Ghana 73 per cent of its total revenue was generated from tax; in Tunisia, tax revenue accounted for 31.3 per cent of her Gross Domestic Product, while in Morocco, tax-to-GDP ratio was 28.5 per cent. However, in Nigeria, tax-to-GDP ratio was 5.2 percent in 2014 (Federal Inland Revenue Service, 2015 [6], and CBN, 2016 [7]). As a result of this, implementation of Treasury Single Account were ordered by government to articulate the amount collected from all sources of revenue to government tax revenue inclusive Also available records showed that this figure has remained below 13 per cent since 2001, and tax revenues has not accounted for up to 50 per cent of federally collected revenue since last decades. With the implementation of Electronic Taxation, it is expected that there will be a significant improvement in tax revenues, which will in turn affect total federally collected revenues and the economic growth at large as witnessed in other countries. Thus, since there has not been sufficient empirical evidence to show the extent to which the new technology has improved and achieved its purpose, this study become essential.

Theoretical Framework

Taxation refers to compulsory or coercive money collection by a levying authority, usually a government. The term "taxation" applies to all types of involuntary levies, from income to capital gains to estate taxes. According to McLure (2015), taxation is a mandatory financial charge or some other type of levy imposed upon a taxpayer who is an individual or other legal entity by a government organization to fund various public expenditures. Taxation is seen by Aguolu (2004), as a compulsory levy by the government through its agencies on the income, consumption, and capital of its subjects. These levies are made on personal income, such as salaries, business profits, interests, dividends, discounts, and royalties. It is also levied against the company's profits, petroleum profits, capital gains, and capital transfer. According to Adams (2001), taxation is the most important source of revenue for modern governments, typically accounting for ninety percent or more of their income. Tax is a common source of income generation for financing government activities. Individuals and organizations are expected to fulfil their obligations on tax payments required by law to give the government financial power, amongst other purposes of taxation. Effective taxation, therefore, becomes important as it is a source of required financial power for a government to rule its territory.

Electronic Tax System

E-Tax System is an innovation newly introduced in an already existing system. E-taxation is the process of assessing, collecting, and administering the taxation process through electronic media. In the words of E-taxation is one of the ways through which governments around the world utilize information and communication technologies to improve the delivery of public services and the dissemination of public administration information to the public. It describes an electronic tax system as an online platform whereby the taxpayer can access through the internet all the services offered by a financial authority such as the registration for a personal identification number, filing of returns, and application for a compliance certificate, a perfect example of such system is the Electronic taxation system that was rolled out by FIRS in Nigeria. Nigeria joined the trend in 2015 when the Federal Inland Revenue Service (FIRS) in collaboration with Interbank settlement System (NIBSS) implemented the technology in the Nigerian tax system. The electronic tax system was introduced by Nigeria Tax Authority to increase financial collection, administration, render services to the taxpayers all the time from anywhere, reduce costs of compliance, and improve tax compliance. It is rapidly replacing paper-based tax reporting systems. Promising many advantages over the traditional method of hard copy tax filing, these systems promise faster processes, lower costs and increased efficiency.

FIRS has a centralized Information Communication Technology (ICT) department that provides support services in terms of electronic systems to the entire organization all these to try and achieve its goals for achieving **increased revenue collection** and facilitating voluntary compliance by taxpayers. In the authority of Abdulrazaq (2015) [15] Elements of FIRS Electronic Tax Filing and Online Payment of Taxes are:

Procedures of Online Returns Filling

Taxpayers can file all their tax returns through the online platform. Taxes like Companies Income Tax (CIT), Value Added Tax (VAT), Capital gains tax (CGT), and Petroleum Profits Tax (PPT) are fillable and the revenue therein accrued to the purse of Federal government. Tax payment on the platform can be done through online bank accounts effective from March, 2015. This application which was developed in collaboration with the Nigeria Inter-Bank Settlement System (NIBBS) is hosted on the respective commercial bank's internet banking platform. Also, processing & issuance of Electronic Tax Clearance Certificates by every taxpayers can be done through the application for a TCC online and get electronic tax clearance certificates via the platform. Verification of Tax Identification Number (TIN) can as well be verified. Thus, the TIN of their vendors can be generated on the platform without stress encountered when filing the Withholding Tax manually. The online platform automatically computes and impose interest and penalties for late submission of tax returns or late payment of taxes easily..

Government revenue:

Government revenue is money received by a government. It is the amount of money that a company receives during a specific period. Revenues earned by the government are received from sources such as taxes levied on the incomes and wealth accumulation of individuals and corporations and the goods and services produced, exports and imports, non-taxable sources such as government-owned corporations' incomes, central bank revenue, and capital receipts in the form of external loans and debts from international financial institutions. Government revenue is an important tool of the fiscal policy of the government. Governments use the revenue for the development of the country, such as the construction of roads, bridges, build homes, fix schools, etc. The money that the government collects pays for the services that are provided for the people. The sources of finance used by the central government are mainly taxes paid by the public. In Nigeria, federally collected revenue is divided into oil revenue and non-oil revenue. While oil revenue covers all revenue generated from oil and gas activities in the country, non-oil revenue looks at any revenue earned from sources other than oil and gas activities. While other countries within and outside Africa segment their revenues into tax and non-tax revenue, Nigeria preferred oil and non-oil because oil is the major revenue driver of the economy.

Treasury Single Account

It was proposed by the federal government of Nigeria in 2012 under the Jonathan Administration and was fully implemented by the Buhari Administration. to consolidate all inflows from all agencies of government into a single account at the Central Bank of Nigeria. A treasury single account (TSA) is an essential tool for consolidating and managing governments' cash resources, thus minimizing borrowing costs. In countries with fragmented government banking arrangements, the establishment of a TSA should receive priority in the public financial management reform agenda. A treasury single account (TSA) is an essential tool for consolidating and managing governments' cash resources, thus minimizing borrowing costs. In countries with fragmented government banking arrangements, the establishment of a TSA should receive priority in the public financial management reform agenda. he Treasury General Account is used for U.S. government disbursements, where tax payments are deposited, and where funds from the sale of Treasury debt is collected. Changes in the Treasury General Account affect the deposits at the Federal Reserve. In terms of its effect on economic development, Treasury Single Account (TSA) also has a significant effect. It actually minimizes corruption, increases transparency in government activities by allowing for an efficient control and management of funds in its ministries, departments and agencies.

Gross Domestic Product:

Gross domestic product (GDP) is a monetary measure of the market value of all final goods and services produced in a period. Nominal GDP estimates are commonly used to determine the economic performance of a whole country or region, and to make international comparisons. The OECD (2017) defines GDP as "an aggregate measure of production equal to the sum of the gross values added of all resident and institutional units engaged in production (plus any taxes, and minus any subsidies, on products not included in the value of their outputs). Coyle (2014) states that "GDP measures the monetary value of final goods and services - that is, those that are bought by the final user - produced in a country in a given period. GDP is considered the "world's most powerful statistical indicator of national development and progress. Total GDP can also be broken down into the contribution of each industry or sector of the economy. In most developed and developing countries, Tax revenue accounts for a significant portion of their revenue. According to OECD (2015) Denmark, Finland, Norway, Sweden, Timor-Leste have a tax-to-GDP ratio of above 50 percent in 2015, with Timor-Leste recording the highest ratio (61.5 percent). In Africa, Cote d'Ivoire has a tax to GDP ratio of 15.3 percent, Cameroon has 18.2 percent, and Ghana has 20.8 percent while Nigeria has 6.1 percent. In the lights of this study, the researcher wants to ascertain the extent to which e-taxation implementation in Nigeria has affected its contributions to the country's GDP.

This study is hinged on theory of innovation Diffusion **which is** on the alteration of what is established; something newly introduced to achieve effectiveness and improvement. It centred on the introduction of a new things or methods for improvement purpose. Thus it offers the synonyms newness and change for improvement purpose. Everett Rogers popularized the theory in his book Diffusion of Innovations in 1962. Rogers (2003) argues that diffusion is the process by which an innovation is communicated over time among the participants in a social system, while diffusion is the process by which an innovation is communicated through certain channels over time among the members of a social system. Given that decisions are not authoritative or collective, each member of the social system faces his/her innovation-decision that follows a 5-step process: .

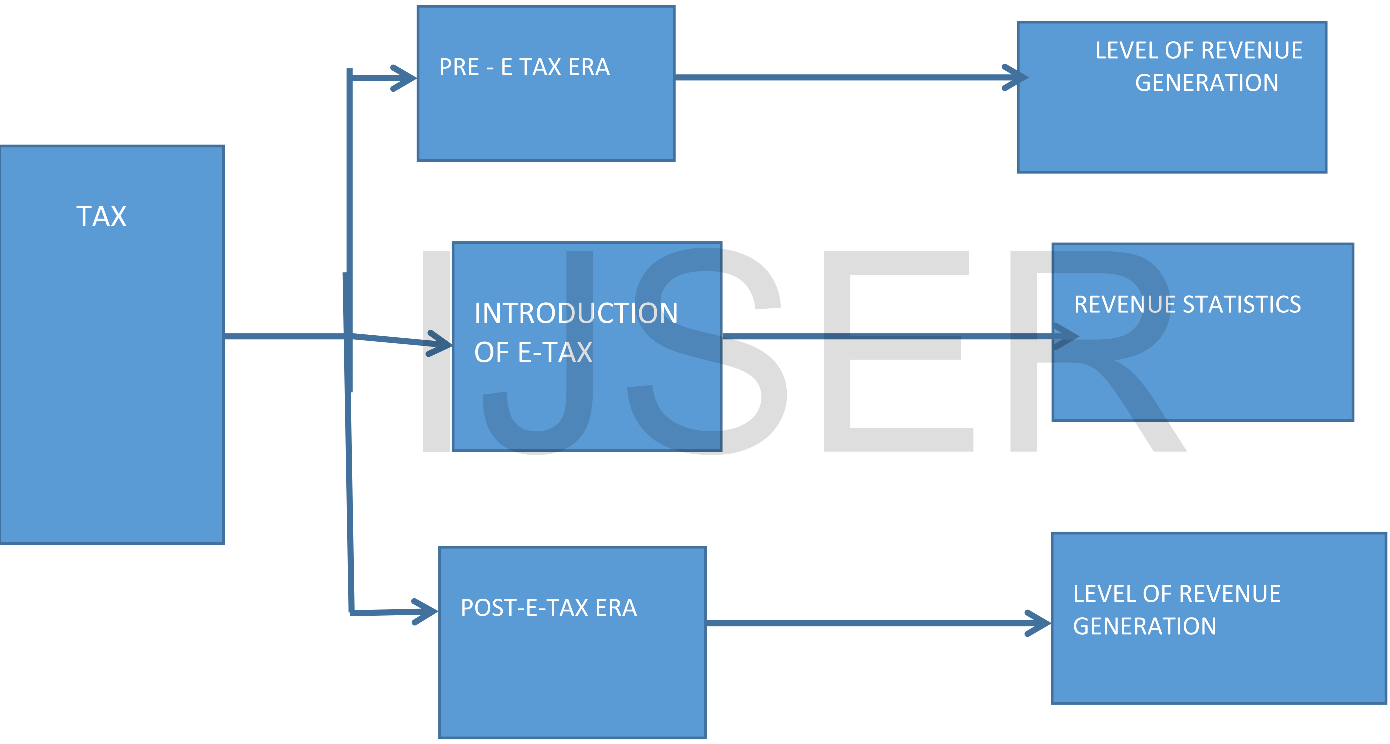
- Knowledge – the person becomes aware of an innovation and has some idea of how it functions,
- Persuasion – person forms a favourable or unfavourable attitude toward the innovation,
- Decision – person engages in activities that lead to a choice to adopt or reject the innovation,
- Implementation – a person puts an innovation into use,
- Confirmation – person evaluates the results of an innovation-decision already made.

Thus, the most striking feature of diffusion theory is that, for most members of a social system, the innovation-decision depends heavily on the innovation-decisions of the other members of the system subject to critical evaluation of the benefits the new invention or innovation add to the system. However, there is still a tendency to having failed diffusion. Failed diffusion does not mean that the technology was adopted by no one. Rather, failed diffusion often refers to diffusion that does not reach or approach 100% adoption due to its weaknesses, competition from other innovations, or simply a lack of positive result. In this regard, the study examined the application of duo policies and its workability in the process of achieving a stated objectives as regards to e-taxation, Nigeria can be categorized as laggards because, Nigeria being the giant of Africa failed to key into the innovation evaluation before other African countries and as such the influence of the spread of a new idea is been considered by the Federal Inland Revenue Services, more especially by involving Nigeria Inter-Bank Settlement System as a channel through which taxpayers can conveniently pay their taxes and proceed of the innovation reported accurately and completely. Thus, an alternative view of innovation is that of innovation translation proposed in actor-network theory (ANT). Theory of Innovation Translation is a theory of innovation in which, instead of using innovation in the form it is proposed, potential adopters translate into a form that suits their needs which is believed to applies in Nigeria case.

Actor-Network Theory (ANT) rather than recognizing in advance the essence of humans and social organizations and distinguishing their actions from the inanimate behavior of technological and natural objects adopts an anti-essentialist position in which it rejects there is some difference in essence between humans and non- humans. According to Latour (1986), ANT considers both social and technical determinism to be flawed and proposes instead a socio-technical account in which neither social nor technical positions are privileged. In this socio-technical order, nothing is purely social and nothing is purely technical. ANT deals with the social-technical divide by denying that purely technical or purely social relations are possible. What seems, on the surface, to be social is partly technical, and what may appear to be only technical is partly social. The model of translation as proposed in actor-network theory proceeds from a quite different set of assumptions to those used in innovation diffusion.

Series of study revealed that taxation has a significant contribution to revenue generation, taxation has a significant contribution to Gross Domestic Product (GDP) and tax evasion and tax avoidance have a significant effect on revenue generation in Nigeria. Whereas other African countries such as Ghana, Tunisia, Morocco, and so on, have their tax revenues constituting significant portion of their total revenue and Gross domestic Product, Nigeria has a significant low tax-to-GDP ratio. OECD (2014) revealed that in Ghana 73 per cent of its total revenue was generated from tax; in Tunisia, tax revenue accounted for 31.3 per cent of her Gross Domestic Product, while in Morocco, tax-to-GDP ratio was 28.5 per cent. However, in Nigeria, tax-to-GDP ratio was 5.2 percent in 2014 (Federal Inland Revenue Service, 20150, & CBN, 2016. Also available records shows that this figure has remained below 13 per cent since 2001, and tax revenues has not accounted up to 50 per cent of federally collected since this period. With the implementation of Electronic Taxation, it is expected that there will be a significant improvement in tax revenues and which is measurable

Conceptual Framework



Globally the tax environment is changing rapidly, and an electronic tax system is a modern way of tax authorities interacting with taxpayers. Previous scholars document a relationship between attitude towards electronic tax system, there is a significant relationship between the perception towards online tax filing in terms of ease and simple to file and also the system being secure, and this improves tax awareness and compliance levels.

An electronic tax system is an online platform that first started in the USA, where the internal revenue service began offering tax return e-filling for tax refunds only. Maisaba and Atambo (2016) argue that the e-tax system improves tax awareness and compliance, as it facilitates faster accessibility to tax services without a physical visit to the tax authority premises. Further states that a system that is easy to use, secure, dependable, provides easy payment mode, provides a variety of services and is user-friendly boost awareness and voluntary tax compliance. When a taxpayer evaluates the e-tax system as favorable, for instance as time-saving, improving performance in preparing tax returns, making work easier, and being secure the person develops a positive attitude towards an e-tax system and ends up adopting it, and this improves awareness is expected to result into improve revenue generation. The rate of this improvement is worth study in finance.

Data Analysis and Results

Data on revenue generated from 2010 to 2014 – a period classified as pre-E-tax period are collected and compared with data of federally collected revenue from 2015 to 2019 as a post e-taxation period.

Table 1: Pre E-taxation Tax Revenue Statistics 2010-2014:.

YEAR	COLLECTIONS		DIFFRENTIAL %		
	TARGET(=N=Billion)	ACTUAL(=N=Billion)	Diff.	%	%
2010	2,557.30	2,839.30	+ 282.0	11.03	88.97
2011	3,639.10	4,628.50	+ 989.4	27.2	72.8
2012	3,635.50	5,007.70	+ 1372.2	37.7	62.3
2013	4,468.90	4,805.6	+ 336.7	7.5	92.5
2014	4,086.10	4,714.6	+ 628.5	15.4	84.6

Trend analysis of Tax Revenue before the implementation of E-Taxation

Figure 1

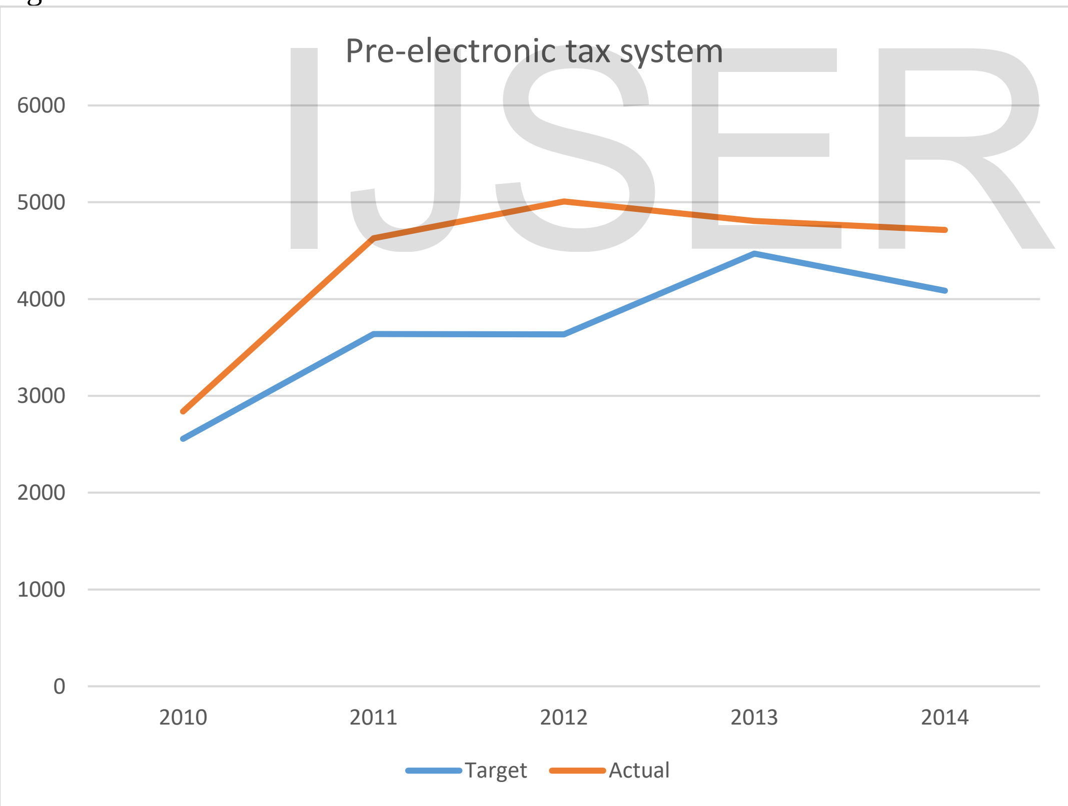


Figure 1 reveals the trend analysis of tax revenue acquired and targeted each year before the inception of e-taxation in Nigeria from 2010 to 2014. Overview of the trend shows that the targeted tax revenue for the years before e-taxation always exceeded the tax revenue budgeted which had a positive impact in the country revenue generation without full implementation of Treasury Single Account in Nigeria..

Figure 2: Post E-taxation Tax Revenue Statistics 2015-2019:

YEAR	COLLECTIONS		DIFFRENTIAL %		
	TARGET(=N=Billion)	**ACTUAL(=N=Billion)**	**Diff.**	**%**	**%**
2015	4,572.20	3,741.8	- 830.4	18.2	81.8
2016	4,200.20	3,307.5	- 892.7	21.2	78.8
2017	4,889.70	4,027.94	- 861.8	17.6	82.3
2018	6,747.00	5,320.52	- 1426.5	21.1	78.9
2019	8,802.39	5,263.1	- 3539.3	40.2	58.8

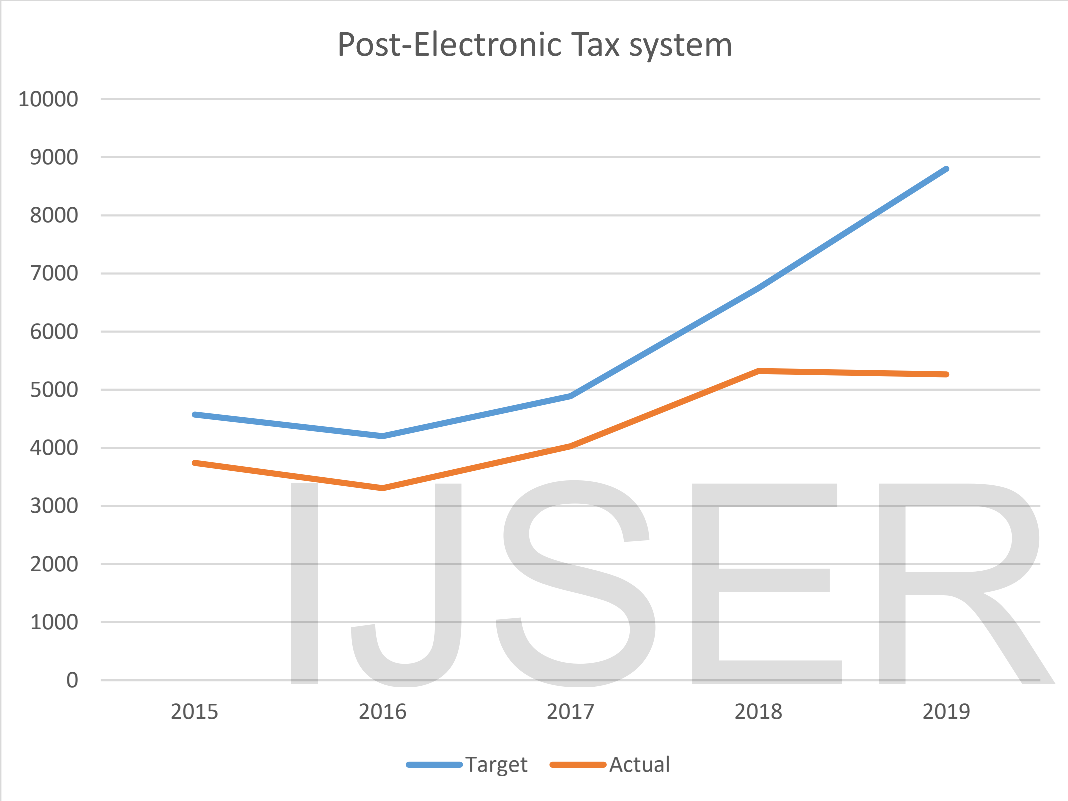


Figure 2 reveals the trend analysis of Tax revenue acquired and targeted each year after the implementation of e-taxation in Nigeria from 2015 to 2019. Overview of the trend showed that the actual tax revenue for the years after e-taxation was always below the set target. The highest tax revenue acquired (N5,320.52 BN) in 2018 with a targets tax revenue of (N6,747 BN) which was still below the expected returns of the country. The percentage variation shows that at the inception of the system, the actual result is highly significant at (81.8% in 2015, 78.8% in 2016, 82.3% in 2017, 78.9% in 2018 and 58.8% in 2019 respectively which implied that the e-taxation era was very effective at the time of inception but possibly due to corruption effect it drastically fall in 2019. Thus, the introduction of single line treasury account introduction aided the e-taxation on revenue generation as the yield was much at the inception, with none of the periods/years reaching the expected target. But with the new technology installed it is obvious that the masses and concerned authority have high expectation but which was unattainable.

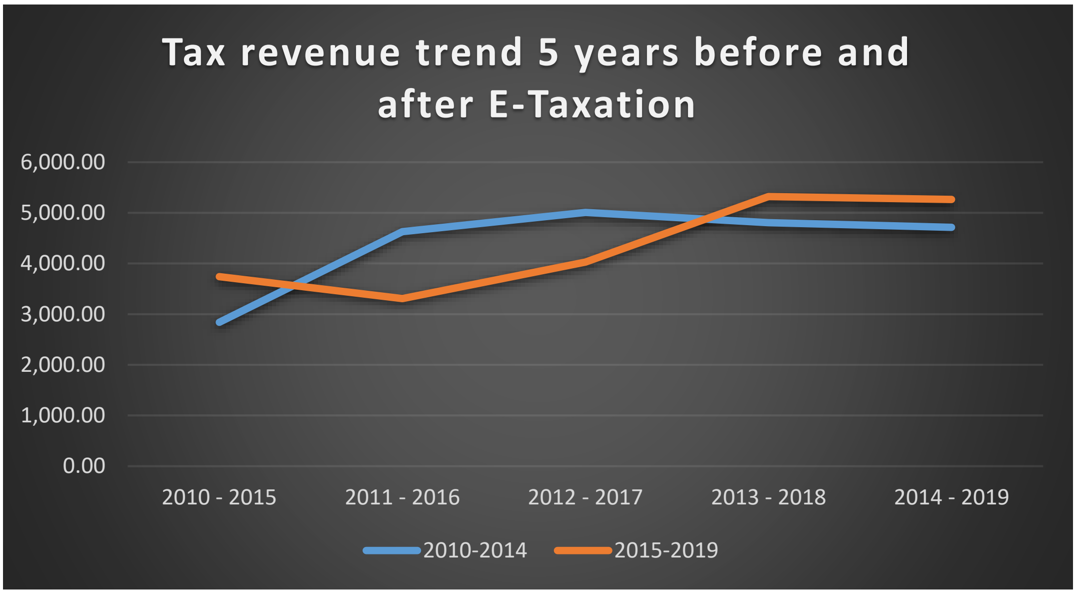


Figure 3 Shows the trend effect of 5 years before the implementation of electronic taxation compared to the 5 years after. Overview of the trend analysis shows that for the 5 years compared, the pre-era period generated more revenue than the post era for a long period of time and shows the introducing of electronic tax system which had a very disappointing result from the fact that negative result was achieved. The electronic tax system has shown no real improvement in the economic growth, even in compared to its target revenue it has failed to reach all expectations of development and growth but it also shows that more awareness must be made to tax payers and improving tax compliance and loopholes that result to corruption blocked.

Effect of the introduced Electronic tax system on Nigeria`s GDP

From the trend analysis, tax in itself has had no major improvement since the post era of the electronic tax system. Tax makes a big part of the GDP of any country but following the poor collection of Tax revenue in the post era and lower intake of revenue than the pre era period. There were wide declension in tax contribution to GDP(Tax-GDP). Also, certain loopholes as a crucial factor was identified as contributing to low tax-to-GDP ratio. These factors include unorganized informal sector, narrow tax base, tax exemption and subsidy policies as well as loopholes in tax laws which engendered corruptions. The implementation of electronically taxation has had a significant and negative effect on the economy since its start. According to the International Monetary Fund (IMF), out of the Nigerian labour force of 77 million persons, only 10 million persons are registered for tax purposes. This situation has adversely affected government's revenue generation through taxes. When tax revenue grows at a slower rate than the GDP, the tax-to-GDP ratio drops; when tax revenue grows faster than GDP, the ratio increases. In most instances, the ratio of tax-to-GDP stays relatively consistent because tax collection is closely connected with the rate of economic activity. Thus, the general expectation is that GDP should grow parallel to tax revenue. But since the inception of Electronic taxation GDP has only had a negative effect declining as Tax revenue declines.

Table 3: Statistical Results

Period	Pre electronic tax(X)	Post electronic tax(Y)
1	2,839.30	3,741.8
2	4,628.50	3,307.5
3	5,007.70	4,027.94
4	4,805.6	5,320.52
5	4,714.6	5,263.1

$$t = \frac{(\sum D)/N}{\sqrt{\frac{\sum D^2 - \left(\frac{(\sum D)^2}{N}\right)}{(N-1)(N)}}}$$

ΣD: Sum of the differences (Sum of Y-X)
ΣD2: Sum of the squared differences
(ΣD)2: Sum of the differences, squared.

Pre electronic tax(X)	Post electronic tax(Y)	Difference(Y-X)	Devation (Diff - M)	Square. Deviation
2,839.30	3,741.80	902.5	969.47	939868.2
4,628.50	3,307.50	-1321	-1254.03	1572596.26
5,007.70	4,027.94	-979.76	-912.79	833189.24
4,805.60	5,320.52	514.92	581.89	338593.64
4,714.60	5,263.10	548.5	615.47	378800.86
		M: -66.97		S: 4063048.2

Mean: -66.97
μ = 0
S2 = SS⁄df = 4063048.2/(5-1) = 1015762.05
S2M = S2/N = 1015762.05/5 = 203152.41
SM = √S2M = √203152.41 = 450.72
t = (M - μ)/SM = (-66.97 - 0)/450.72 = -0.15
The value of t is -0.148579. The value of p is .44454. The result is not significant at $p < .05$.
The value of t is -0.148579.
The output of this calculation is pretty straightforward. The values of t and p appear at the above calculation of the page. The only thing that might catch you out is the way that I've rounded the data. The data you see in front of you, apart from the t and p values, has been rounded to 2 significant figures. However, i did not round when actually calculating the values of t and p. This means that if you try to calculate these values on the basis of the summary data provided here, you're likely going to end up with a slightly different - and less accurate - result. Therefore, the study conclude that the implementation of E-taxation has no significant effect on tax revenue in Nigeria t = -1.15, p = 0.444.

Conclusion and Recommendations

This study concluded that revenue generated during the pre e-tax era is more desirable as the performance showed a positive revenue figure in the selected year while the post e-tax era figure were negatively related to the budgeted value in Nigeria which is an exceptional case compared to what obtains in other African countries.. Although series of advantages were attributed to the e-tax system such as fast processing, lower cost and increased efficiency but the free to operate at the receiving end has been a short of loopholes which enhanced tax fraud which probably is the cause of low revenue from tax.. Based on the outcome of the analysis, it was concluded that there is a negative impacts of e tax since the pre e-taxation revenue targeted are exceeded while the targeted revenue were not meet during the post e-taxation in Nigeria, the introduction of TSA compliments the operation of E-taxation when implemented newly from 2015 while it has continues to decline due to identified loopholes which caused tax fraud at any rate, based on this, the following useful recommendations were suggested that Federal government through the Federal Inland Revenue Services should conduct more enlightenment seminars in all 36 states to increase the knowledge on the use of all electronic services on their platform, all existing tax payers should be given mandate on when they are expected to complete their e-registration and e-filling, mobile version of FIRS electronic tax portal should be created and made available for different types of mobile operating system such as Android, Windows and Apple OS, sensitizing of companies on the electronic tax payment so as to further maximize the expected positive impact of E-tax in developing Nations. There should be severe punitive measures to ensure defaulters are brought to book according to the provisions of the law as this will reveal the shortcomings besetting the effectiveness of tax revenue generation in Nigeria.

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