

TAX ENFORCEMENT UNDER THE FEDERAL INLAND REVENUE SERVICES: A LEGAL ASSESSMENT.***MIRIAM WAZI HAMANI AND **DOROTHYAKPOVYE BAGE-JOHN**

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ABSTRACT

This study examined the machineries and mechanisms of tax enforcement under the Federal Inland Revenue Services tax statutes. Analytically, the study inspires clear doubts with respect to the workability and quality of the Federal Inland Revenue Services tax law and other machineries, officers and agents set out for achieving maximum tax compliance in attaining thriving goals in Nigeria. The consideration ranged from the constitutionality of the enforcement mechanism, to its economic advantage and its criticisms. Glaring implications, considering the quantum of effect its operation provides for various ordinary Nigerians. Tax enforcement mechanism is an environment where the quantity of money paid by tax payer is drastically improved in circulation, where taxes are recovered voluntarily without necessarily being pressured by one person or another. This system is largely based on special systems and officials, who are capable of capturing information about tax defaulters, find tax fraud and non-tax

compliance about persons, one corporate organizations or the other. The paper focuses on identifying the workability of the various enforcement mechanisms and identifying the challenges facing its implementation and the difficulties in sustaining these methods of tax enforcement. This paper adopted the doctrinal methodology approach and critically found that the process of an assessment of tax enforcement mechanism under the Nigerian tax statutes within the context of socio economic realities, the shift towards necessary compliance, with high level of concerns over security, effective control and management of fines and penalties. With a view of determining the work abilities as intended by the constitution and other Acts, the paper also contained some considered recommendations for reforms aimed at providing more customer tax compliance options to organizations and businesses, reducing the negative challenges associated with high usage of physical force, litigation processes. Such as the Economic Financial Crimes Commission, the Police, the Independent corrupt practices commission and made recommendation such as and a renewed and improved recording and updating of equipments/ man power.

Keywords; Control, Machineries, Tax Enforcement, Non Compliance, Tax Payer.

INTRODUCTION

⁶²The workability and impact of the Federal inland revenue services in Nigeria, ought to be more rewarding and result oriented, methods of tax enforcement mechanisms applied in recent times are greatly underscored. ⁶³There are clear doubts and limitations to the will be achieving the maximum tax compliance in

⁶² Damian C. Nwosu and Harrison O Okafor, 'Government Revenue and Expenditure in Nigeria: A Disaggregated analysis'. Asian Economic and Financial Review, 2014, 4(7): 817-892.

⁶³ RahilaKachollom Barnabas, An Evaluation of the Performance of Federal Inland Revenue Services (FIRS) or Revenue Generation in the North West Geo-Political Zone of Nigeria (Being an LLM Dissertation, 2008). Page 72-80
Kubanni.abu.edu.ng>Jspui>bitstream61619

attaining thriving goals in Nigeria,⁶⁴ ignoring these facts will mean that the system will continue to experience a quantum of glaring implications, which are obviously directed at well-meaning and hopeful Nigerians and ⁶⁵its economy which is reflection of Nigeria in the twenty first century. An effective Tax enforcement mechanism under the FIRS is a ⁶⁶process whereby, money's paid by tax payers, which improves the circulation of quantity of money paid by a tax payer, voluntarily, without necessarily being pressured. Under the FIRS, ⁶⁷there are special processes, officials and systems set up to ensure that ⁶⁸all relevant/necessary information of Tax defaulters or better said, non-tax compliance, are captured. ⁶⁹Persons who are caught up as tax defaulters are usually human beings and or cooperate organizations.

This paper aims and attempt to ⁷⁰critically appraise the available processes of tax assessment mechanism under the Nigerian Federal Inland Revenue Service, here in after referred to as the FIRS under the enabling and available law or laws and more, in view of ⁷¹the ongoing upraising socio-economic realities and pressures, ⁷²the need to tilt towards maximum compliance, a close concern and

⁶⁴ U.Dulleck, J. Fookan, C Newton, 'Tax compliance and psychical costs behavioral experimental evidence using a physiological market' journal of public economics, p 134, 9 – 18 2016.

⁶⁵ Ariyo A, 'Productivity of the Nigerian Tax System 1970- 1900 in African Economic Research Consortium Nigeria', Kenya journal (1997).

⁶⁶James Emejo, "FIRS Enforcement Moves Threaters Investors' Confidence. www.thisdaylive.com. Retrieved 6/6/19.

⁶⁷ ibid

⁶⁸Nigeria Tax Laws; raising the standards and protecting rights and responsibilities. Vanguard.ngr.com retrieved 6/6/19

⁶⁹ Compendium of Tax Laws, 2013

⁷⁰ Adeyemi Adepetun, 'FIRS Seeks Enforcement of Tax Compliance'. Proshare ecosystem. Taxes and Tariffs', <https://www.prosharengnewsletter.com>, Retrieved 6/6/19

⁷¹ I Wallchtzly, 'Reforming the Australian Income Tax System to Prevent Tax Avoidance and Evasion'. European Journal.

⁷² Kibuta Ongwamuhana, "Tax compliance in Tanzania" (edn) FIRS Nigeria Safari Books <http://www.blackslawdic.net> retrieved 15/08/18

observations on ⁷³available fines and penalties, effective control, extent of security conducts, with a view of renewing the work qualities and impacts by relevant legal authorities. The paper also contains the would be reforms, and recommendations for reforms, which are ⁷⁴directed towards well considered tax compliance, options that may stimulate maximum tax compliance, ⁷⁵this fading out large picture of threats and force to business and organizations, which are common with Agents representatives of the FIRS in ⁷⁶tax enforcements; such as Economic Financial Crime Commission, here in after referred to as EFCC, Independent Corrupt Practices Commission, Police, Judiciary and the likes.

A cursory look on the various enforcement mechanisms under the FIRS shall be the major focus of this paper, to wit⁷⁷; identifying its workability in the face of difficulties in creating a lasting impact and sustainable compliance amongst tax payers in Nigeria.

MEANING OF TAX

In every country, tax is the main source of development, as it is the main source of generating revenue. The Nigeria ⁷⁸statute has been equally framed to capture the essence of taxation. ⁷⁹Taxes are the estimates which are usually levied by the Government on both its citizens and non-citizens residing in the country, employees, and business men all operating within Nigeria. ⁸⁰For government to

⁷³Jeffery A. Dubin, "Criminal Investigation Enforcement Activities and Tax Payer Non-Compliance, Osage Journals, 2007 – <https://journals.sagepub.com>. Retrieved 6/6/19

⁷⁴Tunde Fowler, "FIRS goes tough amidst Tax Reforms". www.punchng.com. 2019, retrieved 6/6/19

⁷⁵ Akintayo Eribake, '*TAX Enforcement investigation and litigation under Nigeria tax laws; raising the standards and protecting rights and responsibilities*' Vanguard.ngr.Com retrieved 6/6/19.

⁷⁶ Compendium of Tax Laws in Nigeria 2013.

⁷⁷ I Wallchtzly

⁷⁸ Constitution of the Federal Republic 1999

⁷⁹ Valerie Deloitte, '*increasing Tax Revenue is a new journal/ humanities social science Approach Required*', 2017 www.mondaq.com

⁸⁰ Ordu, Promise A. and Anele, Clement A.A. '*Performance Analysis of Nigerian Tax Objectives Actualization; Evidence of 2000- 2012*'. International journal of management science and business administration, vol 1 issue 6

carryout thriving functions/policies, they place great relevance on taxes. ⁸¹Taxes are necessary tools in the hands of the government for the development of good administration, security, basic amenities and structure in the various sectors. The position of the FIRS as regards Tax enforcements was further reiterated in the case of ⁸²VODACOM BUSINESS NIGERIA LIITED V. FEDERAL INLAND REVENUE SERVICES (FIRS), where it was held that;

“Section 10 of the VAT Act imposes no duty on Vodacom to pay tax, stating that is simply an administrative provision dealing with VAT registration for foreign companies that carry on businesses in Nigeria with nonresident companies must be mindful of the structure of their transaction. Where necessary, the Nigerian entity must ensure tha deduction and payment the issue of registration for of VAT in compliance with section 10 of the Vat Act is brought to the fore during negotiations with the nonresident company. This will save the Nigerian company from any unforeseen assessment, additional assessment or re assessment with the attendant punitive interest and penalty...”

A lot of people are discouraged about the need to pay taxes, ⁸³there are myths that taxes are used to enrich the rich government officials, this has hindered and slowed down the effect of tax enforcement especially under the FIRS, it should be observed that although tax enforcement under the FIRS mechanism has attempted to sensitize the people by enforcing maximum tax compliance, thus realizing maximum rates at the formal and informal sector, Nwosu M. Eze, The Challenges of Tax Systems Reform in Nigeria, www.ccsenet.org>org>article> question arise whether such taxable persons are equally protected, or whether those rates realized are merely adequate but not sufficient, compared to the large industry that is operational in Nigeria in terms of persons and businesses.

Questions have arisen whether there are better options of ⁸⁴enforcement mechanisms under the FIRS which may be sufficient for adequate compliance or

⁸¹ Taxation Nature and purpose, <https:// Britannic .com> retrieved on 6/6/19.

⁸² Vodacom Business Nigeria Limited v. Federal Inland Revenue Services (FIRS)/TAT/LZ/VAT/016/2015, see also Shell Petroleum Development V. FIRS (2013) FIR TAT/040/2013, see also Seven-p Bottling Company V. Lagos State. Internal Revenue Board (2000). 3NWLR P565 P. 591.and Vodacom business Nig Ltd V. Inland Revenue Services (FIRS). TAT/LZ/016/2015

⁸³ Akintayo Eribake, opcit.

⁸⁴ Akintayo Eribake, opcit

maximum compliance by tax payers, in order ⁸⁵to promote socio-economic, and infrastructural growth, creation of good jobs, security, good relationship between the government and the people. ⁸⁶Over the years, enforcement mechanisms under the FIRS has varied from one jurisdiction or the other, considering the fact that it is a federal parastatal, different or similar approaches have yielded delayed outcomes.

A TAX PAYER

A tax payer is a person⁸⁷ who generates revenue for the Government; ⁸⁸thus may be reflected on their businesses, properties, consumptions and or their earnings. ⁸⁹Tax payers may vary from one country to another. However, the major similarity is that ⁹⁰tax is a fundamental imposed levy without preferences, on goods, earnings, properties etc, ⁹¹which is directed to the Government in form of percentages, Labour unions, special assessments etc; ⁹²where there is a failure or non-compliance, ⁹³it is an offence and thus punishable by law and outside the jurisdictions of the states and country at large.

TAX EVASION

⁸⁵ Ariyo A, opcit

⁸⁶ Salami A. Taxation, 'Revenue Allocation and Fiscal Federalism in Nigeria, Issues, Challenges and Policy options, economic Annals' vol vi, No198 of 2011

⁸⁷ Webster word college dictionary, [ww.websterdictionary.com](http://www.websterdictionary.com), retrieved on 6/6/19.

⁸⁸ I Wallchtzly, opcit

⁸⁹ Cambridge English Dictionary, <https://dictionary.cambridge.org>. Cambridge.Org. retrieved on 6/6/19.

⁹⁰ ...Tax differs from other sources of revenue in that they are compulsory levies and are unrequited ie they are generally not paid in exchange for some specific things such as a particular public service. Taxation is imposition of compulsory levies on individuals or entities by governments, taxare levied in almost every country of the world, primarily to raise revenue for the governments expenditure...

⁹¹ Valerie Deloitte, opcit

⁹² Nigeria Tax Laws; raising the standards and protecting rights and responsibilities. Vanguard.ngr.com opcit

⁹³ U.Dulleck, J. Fookan, C Newton, opcit

According to ⁹⁴Professor D. Asada, tax evasion poses serious threats and difficulties to tax system in a country, thus, it is usually sponsored by illiteracy, non-tax friendly, unemployment, poverty, etc. A thorough legal framework which seeks the paramount interests of addressing the burden of tax payers. ⁹⁵Questions have arisen whether the FIRS as a government Agency can be faced with pending/unresolved challenges of tax enforcement mechanisms. ⁹⁶Envisaging its efforts/strategies as far as tax enforcement is concerned are commendable, and can inspire socio-economic growth. This paper takes a cursory look at gaps in the provision of FIRS as Agents of tax enforcement, ⁹⁷their Approach/mechanisms and as well as put at per, with contemporary concerns and prefers lasting solutions, that may aid and foster economic growth in the society.

TAX COMPLIANCE

The FIRS operates as ⁹⁸an agent or via mechanisms to ⁹⁹levy taxes on persons and businesses. The federal government partners with the FIRS, wherein¹⁰⁰ the state provides for the establishment of tax authorities and ¹⁰¹law enforcement agencies, who aid the various investigations procedures for tax compliance, such as the FIRS, aside other agencies such as the (EFCC) Economic and Financial Crimes Commission, the Independent Corrupt Practices (ICPC) and other related

⁹⁴ Asada ,D “the Administration of Personal Income Tax Act; some Problem areas”<http://dspace.unijos.ng/bitstream/10485/263/1/CJ/106-119> retrieve on 6/6/19.

⁹⁵ Akintayo Eribake,

⁹⁶Valerie Braithwaite, ‘Dancing with Tax Authorities Motivational Postures and on Complaint actions’. Journal of tax democracy 2003, P15-39. Ashe Publisher.

⁹⁷ Damian Nwosu, tax structure/economic Growth in Nigeria (Being an LLM Dissertation (2010) <http://google.com> retrieved 5/6/19

⁹⁸ James Alm, Michael Mckee, ‘Tax Compliance as a Coordination game’, Journal of Economic Behaviour Organization 54 (3), 297-312, 2004. <https://scholar.google.com>. Retrieved 6/6/19

⁹⁹ Compendium of tax laws, opcit.

¹⁰⁰ James Alm, Michael Mckee, ‘Tax Compliance as a Coordination game’, Journal of Economic Behaviour Organization 54 (3), 297-312, 2004. <https://scholar.google.com>. Retrieved 6/6/19.

¹⁰¹ J M A Ojomo, Tax enforcement investigation and litigation under tax laws. The nation, retrieved on 6/6/19.

offences commission, the office of the Attorney General, the Judiciary, are ¹⁰²other similar agencies backup with similar responsibilities and corporation with the federal government

TAX ENFORCEMENT

The government in recovering taxes, ¹⁰³engage in various means, which are designed ¹⁰⁴to compel the people, businesses, cooperate organizations, workers and the likes to mandatory compliance or payments of such taxes. These methods are usually achieved statutorily.¹⁰⁵ The statutes are created to permit the government to enter, to collect, to demand and to enforce taxes. ¹⁰⁶Furthermore, individuals and businesses are also secured from the state and ¹⁰⁷the government to the extent that where the law does not prescribe for such tax enforcements are to this extent said to be illegal. ¹⁰⁸Categorically, it is expedient that only FIRS taxes enforceable under the Nigeria state are legal, thus enforceable.

Under the ¹⁰⁹exclusive legislative list, the powers of the federal government are listed, enforcement of taxes at the federal and state level. ¹¹⁰It further created the

¹⁰² The FIRS enforces where necessary hard and suprising measures to enforce tax collection such as voluntary settlement of outstanding tax liabilities throuhg 45 days tax amnesty programme by waving penalties and intrest in 2013 to 2015, otherwise may seal up business of defaulting tax payers in continuation of compliance enforcement drive.

¹⁰³ Mohammed Abdulkadir Musa, An Assessment of Income Tax Enforcement Procedures Under the Nigerian Tax System (Being an LMM Dissertation, 2009). kubanni.abu.edu.ng>jspui>bitstream

¹⁰⁴Nigeria Tax Laws; raising the standards and protecting rights and responsibilities. Vanguard.ngr.com retrieved 6/6/19.

¹⁰⁵ Liam Stanley, Todd K. Hartman, 'Tax Preferences, Fiscal Transparency and the meaning of Welfare: An Experimental Study, Sage Journals 2017, <https://journals.sagepub.com> retrieved 6/6/19.

¹⁰⁶Damian Nwosu, tax structure/economic Growth in Nigeria (Being an LLM Dissertation (2010) <http://google.com> retrieved 5/6/19

¹⁰⁷ 6,5,9,3,2 Nigeria Tax Laws; raising the standards and protecting rights and responsibilities. Vanguard.ngr.com retrieved 6/6/19.

¹⁰⁸ Salami A. Taxation opcit

¹⁰⁹ Constitution Of Federal Republic Of Nigeria 1999

¹¹⁰ ibid

powers for the government to tax at the three tiers of Government of the Residual list.

Secondly, the FIRS Act is provided for under the constitution, the Exclusive legislative list the federal government with power on taxation of Federal Inland Revenue Service Act.

PROCEDURE FOR TAX ENFORCEMENT

This tax ¹¹¹Compliance is achieved by the federal government, through these agencies, who derive their authorities from ¹¹²statutes and networking to freeze, confiscate taxes, identify tax evaders, fraudulent taxes, (i.e. half or minimum compliance), thus ensuring that ¹¹³people and businesses do not get away with illegal and ¹¹⁴unpaid taxes which is beneficial to the government and its operations on polices, such rates, levies which are levied within the prescription of law.

THE ROLE OF FIRS IN TAX ENFORCEMENT

The ¹¹⁵FIRS is one of the Agencies of the federal government, which has been granted autonomy to administer taxes, through a medium of effective tax systems, to unit, documenting a detailed background information on persons and companies in order to realize tax and ¹¹⁶ may result to forceful approaches, where there is little or no reasonable compliance tax return. The ¹¹⁷FIRS deriving its authority from the Government interferes with the businesses of a man. This keeps a close look on his day to day businesses and earnings.

¹¹⁸The powers of the FIRS are derived from the federating units of the federal government from the exclusive legislative list of the constitution. Their areas of operation is limited to relevant tax laws regarding company taxes, impact and

¹¹¹ Kibuta Ongwamuhana,opcit

¹¹² Compendium of tax laws, opcit

¹¹³ Akintayo Eribake,opcit

¹¹⁴ Valerie Braithwaite, opcit

¹¹⁵ Adepetun, FIRS seeks enforcement of tax compliance, the Guardian news papper. Guardian.ng retrieved on 6/6/19.

¹¹⁶Nigeria Tax Laws; raising the standards and protecting rights and responsibilities. Vanguard.ngr.com retrieved 6/6/19.

¹¹⁷ Adepetun,opcit

¹¹⁸ Constitution Of The Federal Republic 1999 Opcit

export duties, mining rents, royalty accounts, petroleum profit taxes, education taxes, personal income tax for members of armed forces, police, and residents of federal capital territory, Abuja. S.I. of the ¹¹⁹Act establishes the FIRS with its operational arm known as the (FBIR) federal board of inland revenue. While ¹²⁰section 8 provides for its full functions. The sole responsibility of the FBIR is to specified under the first schedule of the laws or shall be made from time to time by the National Assembly, Government of the Federation and to account for the taxes collected for all taxes.

¹²¹S. 7 - FIRS, prescribes the function of the FIRS which are:

- a) Provide the general policy guidelines to the functions of the service.
- b) Manage and superintend the policies of the service on matters relating to the administration of the revenue assessment, collection and accounting system under this Act or may enact of law;
- c) Review and approve the strategic plans of the service;
- d) Employ and determine the terms and conditions of service including disciplinary measures of the employees of the service;
- e) Stipulate remuneration, allowances, benefits and pensions of staff and employees in consulting with the national salaries income and wages commission and
- f) Undertake exchange of personnel of other experts with complementary agencies for purposes of comparative experience and capacity building.

Taxes are filed 31st December and are regarded as limit or end of year accounting date to file returns on or before the end of June every year, as a requirement of the law.

TAX ENFORCEMENT UNDER THE FIRS

Under ¹²²the Plateau SFIRS annual award systems was introduced ¹²³to stimulate, more response amongst tax payers, this has been greatly celebrated; ¹²⁴this also is speedy and impact on realization of levies without force.

¹¹⁹ Compendium Of Tax Laws, Opcit

¹²⁰ ibid

¹²¹ ibid

¹²²Plateau state board of internal revenue services, <http://www.atbu.edu.ng> Retrieved on 6/6/19.

¹²³ Valerie Braithwaite, opcit

¹²⁴ Akintayo Eribake, opcit

The ¹²⁵FIRS is responsible for collection of federal taxes/carries out tax enforcement through its officers. ¹²⁶These officials carry out such tax assessments by the use of tax clearance certificates (TCC), Tax payer identification number (TIN). When a tax payer fulfills all the stipulated obligations the TCC shall only a period of 2 weeks while the TIN is issued free of charge.

FIRS may ¹²⁷through its officers file a charge, via a later to the Registrar, together with proof of evidence a list of prosecution witnesses to appropriate courts such as the ¹²⁸Federal High Court.

Secondly the FIRS carry out its enforcement of taxes a federal ministry charged with ¹²⁹the sole function of accessing, collecting and accounting for other taxes of the Federal Government.

Thirdly, ¹³⁰the Chairman of the board of FIRS enhances adequate tax enforcement, as he ensures proper enforcement guidelines are issued from his office, director to the officers of FIRS.

¹³¹Sometimes they adopt two approach; thus examining the accounting and financial records of company.

The ¹³²integrated tax offices (ITO's), where in the FIRS collaborated the PRS division, the ICT, the VAT and the Area Tax offices in order to maximize the quality of structure and delivery in tax enforcement. Another form of tax enforcement adopted by the FIRS is the ICT unit, Bank collection services, reform processing limit and procurement and due process unit.

¹²⁵ Adepetun, opcit

¹²⁶ Julie Burke, Clare McGuinness, 'Revenue Disputes: Audits Investigations and Enforcement'. Journal of Law, Tax and Accounting, page 1-7. www.bloomsburyprofessional.com. Retrieved 6/6/19.

¹²⁷ A O Kello: Managing Income tax compliance through self assessment 2014, books. Google.com

¹²⁸ Federal High Court Act and practice 2013

¹²⁹ D. Duff, Relationships, Boundaries and corporate taxation; Compliance and Avoidance in an Era of Globalization Weapon journal 2008 paperssrno.com

¹³⁰ Adepetun, opcit

¹³¹ Valerie Deloitte, opcit

¹³² Joint tax board, <https://www.premiumtimesng.com> retrieved on 6/6/19.

The ¹³³FIRS through its (TPRD) tax research and development departments; conduct fiscal tax analysis, formulation and evaluation, to enable better coordination of Departments of the FIRS, thus increasing the level of tax compliance especially in the area of oil revenue, to serve as a reflection on small and medium enterprises as well as at the local government levels.

The ¹³⁴creation of modernization department, to handle processes and the entire investigation and intelligence division created in 2005 and merged with the Audit Department in 2006, was a method of tax enforcement as these units facilitated investigation of civil and criminal cases and violations of tax laws, ¹³⁵installation of effective database, efficient intelligent network, and prosecutes violators.

The ¹³⁶FIRS establishes ¹³⁷value and doctrine on Whistle blower nit in 2005 in the office of Executive chairman of FIRS, to encourage tax payers/stakeholders to report on corrupt practices as far as FIRS and its members are concerned. The ¹³⁸joint tax board

The ¹³⁹FIRS has also created a system of coordinating its needs/directors to comprise of units and sub-units in 2007 called the Quality Assurance and Change Process Coordination divisions.

Lastly, ¹⁴⁰the FIRS operates services group (SSG) Tax Operation Group (TOG), Compliance Enforcement Group (CEG) and the Chairman's Office Group (COG); as a measure and means envision for speedy realization of taxes.

¹³³ Adepetun, opcit

¹³⁴ FIRS Notice to Freeze Tax Payers Accounts; Administrative Ingenuity of A mere Testing of the waters, Anderson Tax News Letter, 9/5/2018, <https://andersontax.ng>. retrieved 6/6/19

¹³⁵ ZS Norden Mohamma, factors that influence tax auditors conalistory style in resolving disputes: pre test and pilot study. <http://scholar.google.com>

¹³⁶ Adepetun, opcit

¹³⁷ Giovanni Immordino, Fiancesca Flaviano Russo, *Fighting Evasion by discourging the use of cash Journal of fiscal studies*, p 39 (2), 343- 364, 2017. <http://scholar.google.com>

¹³⁸ Programs and trainings by join tax board, www.jtb.gov.ng retrieved on

¹³⁹ Adepetun, opcit

¹⁴⁰ Adeyemi Adepetun, 'FIRS Seeks Enforcement of Tax Compliace'. Proshare ecosystem. Taxes and Tariffs', <https://www.proshareng.com>. Retrieved 6/6/19.

CONCLUSION

We found that there is a yawning vacuum between extant law regulating the Federal Inland Revenue Services on Assessment of tax enforcement mechanism under the Nigerian Tax Statute. First and fore most, there is need to revisit the regulatory framework of the tax enforcement mechanism in Nigeria. This will serve as bedrock for the success of viable tax enforcement procedures and machinery's in the nearest future.

Secondly, the provision of other machineries of enforcement mechanisms as an emerging field that touches on systems, industries sectors in Nigeria, yet quite a number of people and officials involved are yet to understand or to be educated about tax enforcement modes of operations, a proactive approach must be embarked upon to increase the awareness of tax enforcement mechanisms and machineries adopted by agencies/organizations involved.

Thirdly, we found that, human capital development for efficient operation of tax enforcement mechanisms, such as training, infrastructure, marketing services, security and maintain of ICT facilities, are required to be put in place. A specific research is needed for the design and introduction of innovative technology into the tax enforcement system that will promote effective service delivery and curtail to the minimum tax fraud and evasions.

Tax evasion is inevitable and thus, recourse to civil/criminal litigation procedures are required the courts cannot do without the collaboration of machineries like the Police, ICPC, EFCC, special purpose officers, etc in tax enforcement thus must work closely/together for better results.

RECOMENDATIONS

Federal Inland Revenue Services should ensure to observe that tax payers can enjoy speedy ¹⁴¹tax audits; as well as delayed tax audits. Where there are additions and tax liabilities exists, tax enforcement may remain unresolved in the portfolios of the Federal Inland Revenue Services .

The tax ICT unit, ¹⁴²Bank collections services, reform payment unit and the tax refund processing units as well as ¹⁴³the procurement and due process units have suffered fraud syndicate/absence of secure electronic systems, electronic codes

¹⁴¹ Compendium of tax laws, opct

¹⁴² D. Duff opcit

¹⁴³Giovanni Immordino, Fiencessa Flaviano Russo, *opcit*

there ought to be a time to time over hulling of systems/gadgets and rotation of man power, ¹⁴⁴experts in e-banking services as a security random checks measure and updating of systems, equipments and rotation of staff/ manpower and is highly prescribed.

Also the ¹⁴⁵Audit and investigation department as core operational in modern systems of tax enforcement and assessment machineries as adopted by the FIRS, should be saddled with the responsibility of reviewing their reports from time to time, rather than merely heaping up findings, a provision in the law should be created not only regarding functions and investigations alone, but for reviews and appraisals, thus aimed at promoting better tax payers and tax receivers.

Creation of modernization departments in 2005 and ¹⁴⁶Audit departments in 2006; conducting investigations of criminal and civil defaulters has over the years promoted a good working relationship with government agencies; FIRS may need to reconsider setting up the same machineries that may promote friendliness and foster cooperation with persons and business as there are the sources through which taxes are generated; ¹⁴⁷thus will reduce tax evasion to the minimum and promote better compliance, the likes and more of 'Whistle Blower' established in 2015 should be greatly encouraged.

¹⁴⁴ FIRS Freeze Accounts, [https://www thenations.online.net](https://www.thenations.online.net) retrieved on 6/6/19.

¹⁴⁵ Ibid.

¹⁴⁶ Julie Burke, Clare McGuinness, opcit

¹⁴⁷ Ordu, Promise A. and Anele, Clement A.A.opcit