



INADEQUATE AWARENESS OF NATIONAL TAX POLICY AND ITS EFFECT ON NON-REGULATED SECTOR OF NIGERIA ECONOMY

(A STUDY OF SMALL & MEDIUM ENTERPRISES AND TRADERS
IN ADO-ODO/OTA LOCAL GOVERNMENT AREA)

AKOMOLAFE, JOHNSON ADEWALE ^{1*}, ODUTOLA, OLUYEMI AKANJI ²,
ADEKUNLE, DADASURAJUDEEN ³, OLUSESI, HAKEEM OLALEKAN ⁴,
SADIQ, MOSHOOD OBASANJO ⁵

^{1,2,3,4} Department of Accounting, School of Business & Management Studies, Ogun State Institute of Technology, Igbesa, Ogun State. ⁵ Department of Taxation, School of Business & Management Studies, Ogun State Institute of Technology, Igbesa, Ogun State.

Abstract

The study examined the effects of inadequate awareness of the newly approved National Tax Policy on the performance and profitability of Small and Medium Enterprises in Nigeria. The objectives of this study are to review the level of awareness of existing and newly introduced National Tax Policy (NTP) in the specified area of Nigeria economy especially, non-regulated sector of the economy. The research method adopted for the purpose of this research is explanatory and ex-post-facto which has to do with review of existence literature in relation to National Tax Policy Awareness and its effect on Nigeria economy. The research revealed an Inadequate Awareness of National Tax Policy and its Effect on Non-Regulated Sector of Nigeria Economy and the researcher was able to establish that level of awareness of national tax policy has significant effect on the contribution of non-regulated sector into the economy of Nigeria. The researcher recommended that adequate and uninterrupted advert of National Tax Policy is needed, for the effectiveness national tax policy in non-regulated sector of the economy in order to boost the income generated from this sector of the economy.

Key Words: Non-Regulated Sector, Inadequate Awareness, National Tax Policy, Small & Medium Enterprise, Nigeria Economy

I. INTRODUCTION

The federal republic of Nigeria lately was committed to diversifying the sources of government revenues by significantly increasing tax to Gross Domestic Product (GDP) ratio, among other things. The attainment of this laudable objective will require an overhaul of our tax policy which is a key function of the Ministry of Finance. On this note, the government is concerned determined to ensure that right and reliable information and message are disseminated to both local and international investors with national tax policy as the bedrock and viable element to increase taxation. Despite the existence of National Tax Policy (NTP) since 2012, it would appear that most of the key stakeholders are not sufficiently aware of its provisions resulting in non-implementation especially in Nigeria tertiary institutions which should have served as the platform of awareness and inculcating taxation habit into the citizens. To address this inherent and identified problem, The Federal Ministry of Finance inaugurated a Committee on the 10th of August, 2016 to review the existed National Tax Policy (NTP) and recommend workable implementation strategies. The outcome of the report of the committee led to the revision of the National Tax Policy with clear implementation and monitoring strategies for stakeholders in the Nigeria tax system.



II. BACKGROUND

The National Tax Policy (NTP) was first published in 2012, as part of the efforts to entrench a robust and efficient tax system in Nigeria. Four years after, the rapidly changing commercial environment and persistent low tax to Gross Domestic Product (GDP) ratio among other developments, demand new strategies to continue to meet government objectives of creating an enabling environment, simplifying the tax system and ensuring ease of compliance. It has become imperative to review and update the NTP

III. STATEMENT OF PROBLEMS

The researchers identified some gaps which were the basis and what gave rise to this research work. The researchers were of the opinion that the level of awareness of National Tax Policy (NTP) is very low especially in non-regulated sector of the economy. They also observed that the level of awareness of tax related pronouncement have limited awareness in the regulated and non-regulated sector of the economy. Public awareness of the newly introduced National Tax Policy (NTP) was very inadequate especially among tax payers and non-tax payers.

Objectives of the Study

The objectives of this study are to review the level of awareness of existing and newly introduced National Tax Policy (NTP) in Nigeria especially to non-regulated sector of the economy. To also improve the intellectualism of the of the future and prospective tax payer which can increase government income in the long- run or nearest future, this will be applicable to unregulated sector of the revenue income of the government.

Research Questions

What is the statistical relationship between National Tax Policy (NTP) and its level of awareness in non-regulated sector of the economy? Does level of awareness of National Tax Policy (NTP) in Nigerian tertiary institutions improves government revenue? What is the effect of inadequacy public awareness of the existing and newly introduced National Tax Policy (NTP) on the government revenue?

Research Hypotheses

H0: There is no statistical relationship between National Tax Policy (NTP) and its level of awareness in non-regulated sector of the economy.

H0: The level of awareness of National Tax Policy (NTP) in Nigerian tertiary institutions does not improve government revenue.

H0: Inadequacy public awareness of the existing and newly introduced National Tax Policy (NTP) does not have any effect on the government revenue.

Operational Definition of Terms

National Tax Policy (NTP): This is a tax policy that provides a framework for a sustainable system that would ensure reliable source of revenue to government and support the economic development of the nation.

Public awareness: This is can be part of overall approach for understanding about the importance and implication of the subject matters. Find resources and information on sharing a message and educating the public, making an economic case for prevention and creating community support government on the awareness of National Tax Policy (NTP).

Nigerian Tertiary Institution: This also referred to as third stage, third level and post-secondary education, is the educational level that follows the completion school providing secondary education. In Nigeria, tertiary institution includes University, Polytechnics,



Colleges of Educations or their equivalents.

Government Income: This is money received by a government. It is an importance tool of fiscal policy of the government and is the opposite factor of government spending.

IV. LITERATURE REVIEW

Tax is any compulsory payment to government imposed by law without direct benefit or return of value or a service whether it is called a tax or not. Constitutional Provisions Chapter 2 of the Constitution of the Federal Republic of Nigeria 1999 contains Fundamental Objectives and Directive Principles of State Policy which are relevant to the NTP. In this regard, appropriate tax laws, administrative processes and procedure should be made to advance the Constitutional provisions. Therefore, tax policies, laws and administration shall promote the attainment of the following:

- a) The ability of all taxable persons to declare their income honestly to appropriate and lawful agencies and pay their tax promptly.
- b) Residence rights of Nigerians, free mobility of people, goods and services throughout the federation.
- c) Promoting fiscal responsibility and accountability that reflects the principle of fiscal federalism.
- d) Ensuring that the rights of all taxable persons are recognized and protected.
- e) Eradicating corrupt practices and abuse of authority in the tax system.
- f) Ensuring that the resources of the nation promote national prosperity and self-reliant economy.
- g) Securing maximum welfare, justice and equity.
- h) Ensuring that the resources of the nation are harnessed and distributed to serve the common good.
- i) Promoting and protecting Nigeria's national interest.
- j) Promoting African integration, international co-operation and eliminating discrimination.
- k) Respecting international law and treaty obligations of Nigeria Tax System

Despite the potentials of taxation as a dynamic tool for sustainable national development, Nigeria tax system has been unable to achieve its objectives due to the following challenges:

- I. The need to grow internally generated revenue which has led to the arbitrary exercise of taxing powers;
- II. Lack of clarity on taxation powers of each level of government and encroachment on the powers of one level of government by another;
- III. Insufficient information available to taxpayers on tax compliance requirements thus creating uncertainty and non-compliance;
- IV. Poor accountability for tax revenue;
- V. Insufficient capacity which has led to the delegation of powers of revenue officials to third parties, thereby creating complications in the tax system;
- VI. Use of aggressive and unorthodox methods for tax collection;
- VII. Failure by tax authorities to honour refund obligations to taxpayers;
- VIII. The non-regular review of tax legislation, which has led to obsolete laws, that do not reflect current economic realities;
- IX. Lack of strict adherence to tax policy, direction and procedural guidelines for the operation of the various tax authorities.

Objectives of the National Tax Policy

The National Tax Policy provides the fundamental guidelines for the orderly development of the Nigeria tax system. The Policy is expected to achieve the following specific objectives;



1. Guide the operation and review of the tax system;
 2. Provide the basis for future tax legislation and administration;
 3. Serve as a point of reference for all stakeholders on taxation;
 4. Provide benchmark on which stakeholders shall be held accountable; and
 5. Provide clarity on the roles and responsibilities of Stakeholders in the tax System.
- Policy Guidelines

Guiding Principles of Nigeria Tax System

All existing and future taxes are expected to align with the following fundamental features:

Equity and Fairness: Nigeria tax system should be fair and equitable devoid of discrimination; taxpayers should be required to pay according to their ability.

Simplicity, Certainty and Clarity: Tax laws and administrative processes should be simple, clear and easy to understand.

Low Compliance Cost: The financial and economic cost of compliance to the taxpayer should be kept to the barest minimum.

Low Cost of Administration: Tax Administration in Nigeria should be efficient and cost-effective in line with international best practices.

Flexibility: Taxation should be flexible and dynamic to respond to changing circumstances in the economy in a manner that does not retard economic activities.

Sustainability: The tax system should promote sustainable revenue, economic growth and development. There should be a synergy between tax policies and other economic policies of government.

Taxation as a Tool for Economic Management and Development

The tax system should support sustainable growth and development at all times. In this regard, the tax system should be geared towards meeting the following goals:

1. Wealth Creation and Employment

The tax system should be designed to promote economic development. This includes employment generation, export promotion and local production. This can be achieved through the following parameters;

- i. Tax policies and laws shall not be retroactive.
- ii. Tax policies and laws should ensure equal investment opportunities and support for businesses whether local or foreign.
- iii. Tax policies and laws on investments should be long term focused and tenured to enable investors plan with reasonable certainty.
- iv. Any incentive to be granted should be broad, sector based, tenured and transparent. Also, implementation should be properly monitored, evaluated, periodically reported and kept under review.
- v. Revenue forgone from tax incentives or concessions should be quantified against expected benefits and reported annually. Where the benefits cannot be quantified, qualitative factors must be considered.
- vi. Tax policies on investments should not promote monopoly such as entry barriers or otherwise prevent competition.

2. Taxation and Diversification

There should be concerted efforts to attract investments in all sectors of the economy in order to boost the revenue base for optimum revenue generation.



3. Focus on Indirect Taxation

The tax system should focus more on indirect taxes which are easier to collect and administer and more difficult to evade. Tax rates should be progressive and should be designed to promote equality. The tax system should gradually seek a convergence of personal income tax and capital gain tax rates with corporate income tax rates to reduce opportunities for tax avoidance.

4. Special Arrangements and Other Incentives

Special arrangements should be sector based and not directed at entities or persons. Also, special arrangements such as free trade zones and other tax incentives or waivers should not be arbitrarily terminated except as provided in the enabling legal framework or treaties at the time of creation. Government may provide tax incentives to specific sectors or for such specific activities in order to stimulate or retain investment in the sector. The process of granting and renewing incentives, waivers and concessions should be transparent and comply strictly with legislative provisions and international treaties.

5. Creating a Competitive Edge

a. Reduction in the Number of Taxes

Taxes should be few in number, broad-based and high revenue-yielding. The administration of the taxes should also be simplified for ease of enforcement and compliance.

b. Avoidance of Multiple Taxation

Taxes similar to those being collected by a level of Government should not be introduced by the same or another level of Government. The Federal, State and Local Governments shall ensure collaboration in harmonizing and eliminating multiple taxation.

6. International and Regional Treaties

A wide network of International and Regional treaties would be beneficial to the economy. In this regard, Nigeria shall continue to expand its treaty network in the best interest of the Nigerian State. Generally, treaties should prevent double taxation without creating opportunities for non-taxation. Existing treaties should be reviewed regularly and where necessary re-negotiated in line with international best practices. New treaties should consider benefits to Nigeria both in the short, medium but more importantly long term. Nigeria's model double tax treaty should be regularly reviewed to adequately cater for the best interests of the country. Appropriate measures should be taken to ensure that all treaties duly signed and ratified are implemented.

Responsibilities of Stakeholders in National Tax Policy

For an orderly and sustainable development of the Nigeria tax system, the Federal and State Ministries of Finance shall have the primary responsibility for tax policy matters, including initiating proposals for amendments to tax Laws. Ministries of Finance shall collaborate with relevant Stakeholders in carrying out their tax policy responsibilities. The key stakeholders in the Nigeria tax system can be broadly categorized as follows:

1. The Government

All levels and arms of Government, Ministries, Extra-Ministerial Departments and Agencies where applicable shall:

- i. Implement and regularly review tax policies and laws.
- ii. Provide information on all revenue collected on a quarterly basis.
- iii. Ensure adequate funding, administrative and operational autonomy of tax authorities.



iv. Ensure a reasonable gestation period of between three and six months before implementation of a new tax.

2. The Taxpayer

A taxpayer is a person, group of persons or an entity that pays or is liable to tax. The taxpayer is the most critical stakeholder and primary focus of the tax system. The taxpayer shall consider tax

responsibilities as a civic obligation and constant duty that must be discharged as and when due. The taxpayers shall be entitled to:

- i. Relevant information for the discharge of tax obligations.
- ii. Receive prompt, courteous and professional assistance in dealing with tax authorities.
- iii. Raise objections to decisions and assessments and receive response within a reasonable time.
- iv. A fair and impartial appeal.
- v. Self-representation or by any person of choice.

3. Revenue Agencies

Any agencies responsible for the collection and administration of revenue shall:

- i. Treat the taxpayer as a customer
- ii. Ensure efficient implementation of tax policies, laws and international treaties.
- iii. Facilitate inter-agency co-operation and exchange of information.
- iv. Undertake timely audits and investigations.
- v. Undertake tax awareness and taxpayers' education.

4. Professional Bodies, Tax Practitioners, Consultants and Agents

They shall:

- i. Act in accordance with professional code of conduct and ethics.
- ii. Not aid and abet tax evasion.
- iii. Actively promote effective tax compliance.

5. Media and Advocacy Groups

They shall:

- i. Promote tax education and awareness.
- ii. Articulate, protect and advance taxpayers right.
- iii. Advance accountability and transparency in the utilization of tax revenue.
- iv. Ensure accurate, objective and balanced reporting in accordance with their professional code of conduct and ethics.
- v. Ensure that aspiring political office holders clearly understand the Tax Policy and are able to articulate their plans for the tax system to which they will be held accountable.

Tax Administration

Tax administration in Nigeria cuts across the three-tiers of Government. This tax policy document establishes clear guidelines on crucial tax administration issues. In the context of the Nigerian Tax Policy, tax authorities at all levels shall administer their mandates in accordance with the following:

1. Registration of Taxable Persons

All taxable persons shall be registered and issued with Taxpayer Identification Number (TIN) applicable nationwide. Tax authorities should leverage on the database of Bank Verification Number (BVN), National Identity Management Commission (NIMC), Nigeria Communication Commission (NCC), Corporate Affairs Commission (CAC), Federal Road Safety Commission (FRSC), Nigeria Immigration Service (NIS) and other relevant sources.



The current uncoordinated registration by different agencies should be harmonized.

2. Tax Compliance

The tax authorities shall apply all available resources and tools at their disposal to ensure that taxpayers voluntarily comply with their tax obligations. In order to improve voluntary compliance, tax authorities should ensure:

- i. That the option for self-assessment is in place, and the process and procedures are simple.
- ii. Development of frameworks for tax amnesty in order to expand the tax net.
- iii. Focus on taxpayers' services.
- iv. Constant tax education and enlightenment.
- v. The overall performance of the tax system is measured and reported periodically.
- vi. The establishment of a system to recognize and honour compliant taxpayers.

3. Efficiency of Administration

➤ Payment Processing and Collection

Collection system shall leverage on modern technology towards advancing ease of payment and prevention of revenue losses.

➤ Record Keeping

Tax authorities shall partner with the relevant agencies to setup automated systems and adequately train tax officials in the use and maintenance of such systems. Electronic systems of record keeping in line with global best practices should be entrenched to enhance the tax administration process.

➤ Enforcement of Tax Laws

Tax authorities shall ensure the enforcement of civil and criminal sanctions as provided under the various tax laws.

➤ Funding of Tax Authorities

Government shall provide adequate funding for tax authorities. Accordingly, Government should ensure that an adequate percentage of revenue collected should be provided to the authority for its operations.

➤ Funding for Tax Refunds

Government shall provide adequate funding to meet refund obligations. Tax authorities shall ensure timely and efficient payment of refunds where necessary.

➤ Ease of Paying Taxes

Tax authorities shall ensure that payment procedures and documentation are convenient and cost effective. Tax authorities shall work towards ensuring accelerated improvement on the global index of ease of paying taxes.

➤ Revenue Autonomy

Governments shall ensure a reasonable level of financial and administrative autonomy for their respective tax authorities to facilitate effective discharge of their duties.

4. Technology and Tax

Intelligence Tax authorities

shall ensure:

- i. Deployment of technology to aid all aspects of tax administration.
- ii. The integrity and regular update of the database.
- iii. A workable and secure structure for intelligence and information gathering

5. Dispute Resolution

In the event of any dispute, the tax authority and relevant stakeholders shall leverage on all amicable means of dispute resolution including arbitration and only resort to judicial determination as a last resort.

Implementation of National Tax Policy (NAT) The effective implementation of the National Tax Policy is crucial for Nigeria to attain the set out economic goals and derive maximum



benefits from the implementation of the policy. While the Federal Ministry of Finance has ownership and pivotal role in implementing the Tax Policy, other key Stakeholders with responsibility for implementation of the policies are also identified.

Implementation Measures

- a) The Minister of Finance shall set in motion machinery for tax reform. Taxation is a dynamic tool. Having reviewed the policy, the tax law and administration cannot remain stagnant. It is imperative to streamline existing and future tax laws for an orderly development.
- b) The President and Governors shall ensure that Budget Speeches and presentations for the fiscal year consistently contain the overriding fiscal policies and summary statements of the expected tax revenue. This will give key stakeholders a sense of what government plans to do and enable them to plan accordingly.
- c) The President and Governors should work towards ensuring that there is only one revenue agency per level of government. This would streamline revenue administration and improve efficiency of revenue collection. Ministries, Extra-Ministerial Departments and Agencies other than tax authorities should not become tax collecting bodies.
- d) The Minister of Finance shall establish a Tax Policy Implementation Committee to monitor compliance, regularly review the Policy and make appropriate recommendations.
- e) The Minister of Finance/Commissioners of Finance shall ensure automation of collection and remittance processes of taxes by all Ministries, Extra-Ministerial Departments and Agencies.
- f) The Ministry of Finance shall work with the Legislature to ensure that the requisite changes to tax laws are enacted together with the appropriation act of the same year. This would require the executive to timely present tax laws as executive bill for the timely consideration of the National and State House of assemblies.
- g) Ministry of Finance shall establish an Office of Tax Simplification which shall be responsible for ensuring continuous improvement to tax legislation and administration.
- h) Ministry of Finance shall create a dedicated tax policy website. Apart from sensitizing the general public to the provisions of the Tax Policy. Such a platform would facilitate feedback from stakeholders on the existing and future policy proposals.
- i) Head of MDAs shall give periodic report(s) to the Ministry of Finance on the level of implementation of the National Tax Policy. Apart from sensitizing the MDAs to the provisions of the Tax Policy, such reports would afford the Ministry of Finance the opportunity to determine the level of compliance and devise appropriate responses as may be necessary to improve implementation.
- j) The Minister of Finance shall give periodic reports to the National Economic Council (NEC) on tax policy implementation agenda. Apart from updating NEC, such obligation will ensure that the Ministry of finance is up to speed in its implementation agenda.
- k) Ministry of Finance shall ensure that tax authorities develop Key Performance Indices for Nigeria to attain a top 50 position on the global index of ease of paying taxes by 2020 and consistently improve on the ranking.
- l) The consideration and passage of tax bills have not fared well within the existing Finance Committee of the National and State Houses of Assembly. The National and State Houses



of Assembly are encouraged to establish a Taxation Committee to focus on tax matters and collaborate with the Tax Policy Implementation Committee.

- m) To promote tax awareness and a tax culture in Nigeria, the Federal and State tax authorities through the Joint Tax Board shall set aside a uniform day in the year as a National Tax Day. Also, Government should make concerted efforts to ensure that taxation is taught at all levels of education.
- n) Tax authorities shall establish administrative framework for amnesty and whistle blowing as part of the strategies for curbing evasion and widening the tax net.
- o) Federal and State Tax authorities should respond promptly to the changing business environment as it affects tax administration and develop a workable framework to meet the taxpayer demands in this respect.
- p) There shall be an Establishment Act for the Joint Tax Board towards strengthening and repositioning it to contribute meaningfully to the development of the Nigeria tax system through broader mandate beyond its current advisory role.
- q) The Independent National Electoral Commission shall by necessary Regulation and Rules mandates political parties to articulate, prepare, provide and make public their tax agenda before and during election campaigns. This will make political parties reflect more deeply in an organized fashion on the financial implications of their promises and the options of financing them. This would also help the taxpayer know the preferences of each party on tax matters and take informed decision. The qualification for the lower income tax rate applicable to small businesses should be reviewed in line with current economic realities. The income tax rate for small businesses should be further reduced as an incentive to encourage compliance and promote Micro, Small and Medium Enterprises (MSMEs).
- r) There should be a minimum threshold for VAT registration and compliance in order to protect micro- businesses.
- s) Ministry of Finance in conjunction with the Ministry of Justice shall sponsor a bill for the establishment of a tax court as an independent body to adjudicate in tax matters.



V. EMPIRICAL REVIEW

Prior Research Analysis

Name	Year	Topic	Outcome
Marco Battaglini & Stephen Coate	2014	A Political Economy Theory of Fiscal Policy and Unemployment	With political decision making, the economy always has unemployment. Unemployment is higher when the private sector experiences negative shocks. When these shocks occur, the government employs debt-financed fiscal stimulus plans which involve both tax cuts and public production increases.
Margaret N Okoli, Charles Odinakachi Njoku & Gift Nkiru Kaka	2014	Taxation and Economic Growth in Nigeria A Granger Causality Approach	In this research, taxation was disaggregated into: Value Added Tax, Personal Income Tax, Company Income Tax and Petroleum Profit Tax, while the Gross Domestic Product was used as a parameter for measuring economic growth in Nigeria. The researchers recommend that government should increase the awareness of National Tax Policy, as this would increase government revenue from tax.
Onakoya Adegbelemi, Afintinni Oluwatobi & Ogundejo Grace	2017	Taxation Revenue and Economic growth in Africa	This research finding indicated that tax revenue is positively related to GDP and promotes Economic Growth in Africa. The study concluded that tax revenue has a significant positive relationship with Gross Domestic Product. Therefore, high and weak levels of taxation are favorable to economic growth as upheld by the economic effect of Ibn Khaldun's theory on taxation, which approves the positive impact that lower tax rate have on work, output and economic performance.

VI. METHODOLOGY

RESEARCH POPULATION & SAMPLING

The research method adopted for the purpose of this research is explanatory and ex post facto which has to do with review of existence literature in relation to National Tax Policy Awareness and its effect on Nigeria economy. This is however restricted to the Small and Medium Enterprise (SME) Owners and traders randomly interviewed in Ado/Odo-Ota Local Government Area of Ogun State. Small and Medium Enterprise (SME) and traders randomly selected for the interviewed.



OPERATIONALIZATION OF VARIABLES

The Operational variables of this investigation consisted of:

Independent Variable: Awareness of National Tax Policy (NTP) measured by the parameters of Public Education, Advertisement, and Curriculum modification or upgrading.

Dependent Variable: Government Income measured Level of Social Amenities, Improvement in Gross Domestic Product, Citizen Standard of Level

VII. DISCUSSION, FINDINGS AND RECOMMENDATIONS

After a holistic exploratory literature in relation to the topic under review; “Inadequate Awareness of National Tax Policy and its Effect on Non-Regulated Sector of Nigeria Economy”, and adequate review of the respondents’ interview, the researcher was able to establish that level of awareness of national tax policy has significant effect on the economy of non-regulated sector in Nigeria. The researcher was able to deduce that economy of Nigeria has positive effect on the revenue and income from the non-regulated economy, this also depend on the following; Lack of awareness of National Tax Policy, Adequate and uninterrupted advert of National Tax Policy, Adequate public education and enlightenment of National Tax Policy, Tertiary institutions curriculum modification for National Tax Policy, Level of social amenities in relation to National Tax Policy, Level of Gross Domestic Product and so on.

The empirical review also confirms that some of the authors are in agreement with the position of this research work. This also attests to that to objective of the National Tax Policy as entrenched in the national tax policy document.

VIII. Recommendation

It’s recommended that level of awareness of the National Tax Policy has significant relationship on the following parameters:

- ❖ Lack of awareness of National Tax Policy has direct effect on the government income and revenue on non- regulated sector of the economy,
- ❖ Adequate and uninterrupted advert of National Tax Policy is needed to be able to take the national tax policy to the non-regulated sector of the economy in order boost the income generated from this sector of the economy,
- ❖ Public education and enlightenment of National Tax Policy is necessary in the non-regulated and regulated of the economy, this will increase the level of income and revenue for the government especially from non- regulated sector of the economy,
- ❖ The curriculum tertiary institutions in Nigeria should be subject modification to accommodate the National Tax Policy especially the latest version promulgated in 2017. This will have positive and significant effect on the income generation to the cover of the government.
- ❖ It’s obvious that level of social amenities in every nation or economy is as a result of the effect of the tax policy of the nation. However, the level of the awareness of such tax policy has direct significant relationship with the level of income generated from taxation.
- ❖ One of the basic determinants of the economy of every nation is the Level of Gross Domestic Product (GDP). The level of awareness of national tax policy will have effect on the impact of the tax policy on the citizen of the nation.

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