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# The Nexus between the Use of ICT in Tax Generation and Accountability in Nigeria's Local Government

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## Abstract

This paper examines the nexus between using Information and Communication Technology (ICT) in tax generation and accountability within Nigeria's local government system. Data was collected through questionnaires distributed to stakeholders involved in tax generation processes. The study reveals that adopting ICT in tax generation offers numerous benefits, including enhanced efficiency, accuracy, transparency, and reduced tax evasion and fraud. Key ICT tools such as electronic filing systems, online payment platforms, and data analytics play a crucial role in realizing these benefits. The paper recommends that adequate investment in and utilization of IT infrastructures by government and officials can significantly enhance the efficiency and accountability of Nigerian local government systems. The findings and recommendations from this study provide valuable guidance for policymakers and stakeholders to effectively leverage ICT for optimizing tax generation in Ife Central Local Government, contributing to the region's development and growth.

## Keywords

ICT, Tax generation, Local government, Accountability

## INTRODUCTION

The dominant reason for establishing local government is to encourage grassroots participation in decision-making at the community level. They are the third and last tier of government under Nigerian federalism, and their roots can be found in the Local Government Act of 1976. However, information needs are escalating, and a complex and rapidly changing environment requires that managers and administrators obtain extensive information about competitors, regulators, customers, and more globally. The use of automated systems has proven to be capable of introducing massive efficiencies to business processes at a minimal cost due to the bureaucratic structure of government. The United Nations (2007) stated that e-taxation is a process where tax documents or returns are usually submitted through the Internet without the need to submit any paper structure.

Dowe (2008) disclosed that tax authorities worldwide use electronic tax administration systems to interact with the tax-paying public in tax administration, collection, generation, and compliance settings to improve efficiency and effectiveness. When records are stored in paper form over a long period, retrieval of such documents may prove to be very difficult, and this results in situations such as tax evasion, tax avoidance, lack of adequate records, corruption, and mismanagement on the part of tax officials, inability to identify all taxable persons and lack of an effective mechanism in place to prosecute cases of tax evasion (Ayodeji 2013).

Efunboade (2014) indicated the emerging global infrastructures (Taxpayers Identification Number-TIN, Factual Accurate Timely Project FACT, and Integrated System of Tax Administration-ITAS). The effective application of this will facilitate accurate, reliable, and speedy information processing for a desirable future. Most local governments,

particularly the Local Government Committee, have not seen the need to automate the collection and administration of tax. However, this negatively and directly impacts the development of local government, and services needed for lives and properties.

Extant Studies have been done on local government autonomy (Adeyemo,2005), local government and infrastructure delivery (Odewale, 2021), and local government elections (Ihemeje, Adeyeye, Fagbohun,2019), but there is a shortage done on e-taxation and administration.

## **LITERATURE REVIEW**

### **Information Communication Technology**

Information and communications technology, often abbreviated to ICT and sometimes called information technology (I.T.), is the convergence or integration of telecommunications and computers that enable users to access, store, transmit, and manipulate information. Information and communications technologies (ICTs) include tools, devices, and resources used to communicate, create, manage, and share information. This includes hardware (computers, modems, and mobile phones), software (computer programs, mobile phone applications), and networks (wireless communications, internet).

Akpore (1999) stated that of all the technological changes that have influenced our lives in recent years, ICTs have had the greatest impact. They are an increasingly necessary part of daily life and crucial for sustainable development in developing countries (Crede and Mansell, 1998). For the past two decades, most developing countries have witnessed significant changes in professional practices concerning the preparation of financial statements and, to some extent, the legal profession and services through the possibilities of ICTs to promote trade and commerce through wider access to prospective customers from anywhere on the globe for products and services (Thioune,2003).

Information Technology (I.T.) is concerned with collecting, processing, storing, and transmitting relevant information to support management operations in any organization. In addition, information technology is a system that provides historical information on the current status and projected information, all appropriately summarised for those having institutions or forms. The information must be provided in a time frame permitting meaningful decision-making at non-prohibitive cost. It is a communication process in which data is processed for operational use (Adigbole and Olaoye, 2013).

Collins (2005) defines information and communication technology as applying practical science to industry, commerce, technical methods, skills, and knowledge. Information and Communication Technology (I.T.), according to Mary and Cox (2007), are electronic and computerized devices associated with human interactive materials that enable the user to use them for a wider range of service delivery and in addition to personal use.

### **Tax**

Tax is an instrument the government employs to generate public funds (Anyaduba, 2004). It is a required payment imposed by the government on the income, profit or wealth of individuals, groups of persons, and corporate organizations. Soyode and Kajola (2006) define tax as a compulsory exaction of money by a public authority for public purposes and taxation as a system of raising money for the government using contributions by individual persons or corporate bodies. According to Winfrey (1964), a tax is a compulsory payment imposed on the public by an authority (federal, state, or local government). Nworji (2000) also defines tax as a compulsory levy by the government (federal, state, or local) on the profit, income, wealth, or consumption, e.g. sales or VAT of an individual or estate through trustee or executor and corporate organization (registered under the Companies Allied Matters Act of 1990).

Agbetunde (2004) defines tax as; a compulsory levy imposed by the government through its agents on its subjects or their property to achieve some goals. It is paid "quid pro quo", i.e., without expecting something specific in return. Taxation is also a compulsory imposition of levy within a society on individuals, organizations, companies, goods, and services (Igwe-Kalu, 1998). In simple terms, taxation is a compulsory contribution levied by a sovereign power on the incomes, profits, goods, services, or properties of individuals or corporate persons, trusts, and settlements, which, when collected, are used for carrying out government functions.

### **Tax administration**

Tax administration is a complex phenomenon embedded in a country's legal system and forms part of the country's public administration. It is institutionalized by various sets of rules that vest the powers of administration in the tax authority, establish 'checks and balances' for the execution of these powers, and formalize the relationship between taxpayer and tax authority. The way the administration is institutionalized is influenced by a country's legal traditions, social norms and values, and the dynamics in the relationship between government and citizens. Therefore, a better understanding of tax administration requires a holistic view and a comprehensive approach.

Tax administration is the execution of the core activities for collecting taxes:

- Identifying "taxable subjects" (individuals or business enterprises).
- Assigning unique identifiers that make it possible to recognize them in the future.
- Creating a system of records on taxable subjects.
- Establishing the procedures for taxable subjects to transfer to the tax agency the information needed to assess their tax liabilities ("filing").
- Regularly assessing tax liabilities.
- Billing taxpayers accordingly.
- Collecting payments.

## Intents of tax administration

Ola (2001) conceptualized that taxation is a powerful and potential fiscal stabilizer employed by nations' governments to plan development policies. The primary aim of tax administration in most world nations is to generate revenue for government expenditure on social welfare such as the provision of defense, law and order, health services, and education. Income from taxation can also be spent on capital projects, otherwise called consumer (Olatunji, O. C., & Ayodele, K. B. (2017). Apart from this primary purpose of taxation, it can be used as a vital instrument in any nation's economy for promoting investment through the use of tax incentives and attractive tax exemptions which induce local and foreign investors in areas such as manufacturing of goods, export processing, and oil and gas, so also, taxation is usually used as an instrument for discouraging certain forms of anti-social behavior in the society. Anti-social behaviors such as drinking alcohol, smoking, and pool betting can be controlled by imposing higher taxes on producing such goods (Ariwodola, 2000).

## Elements of a viable tax administration system

In respect to Olaoye (2008), a good tax system must be based on the following principles:

1. *Efficacy*: a viable tax system should advocate ethics of professionalism, transparency, accountability, integrity, and efficiency in tax collection.
2. *Simplicity*: the tax system and the tax law should be simple, flexible and adjustable to ensure compliance by taxpayers and efficiency in operation by tax administrators.
3. *Neutrality*: which implies that a good tax system should be free from any form of partiality.
4. *Economy*: The tax system should make the economic situation better off and not worse off. It must not adversely affect the financial contribution of the taxpayer. More so, the compliance costs to the taxpayers and the administrative costs to the government must not negatively affect the national output of taxes collected
5. *Equity*: a viable tax system must not be arbitrary, nor should the amount payable be influenced by prejudice or personal feelings.
6. *Certainty*: this stipulates that the time of payment, the manner of charge, and the amount to be paid should be clear to the taxpayer and the taxing authorities.
7. *Convenience* relates to the mode of payment and timing. This principle stipulates that the time and manner of costs should not convenience the taxpayer
8. *Productivity*: This stipulates that a good tax system should be able to produce large amounts of revenue.

## Tax authority

In Nigeria, the tax authority is a body of persons and institutions responsible for tax administration. Recently, tax administration in Nigeria has been vested in various tax authorities depending on the type of tax under consideration. Broadly, the following are the various tax authorities, namely.

- i. Federal Inland Revenue Service Board
- ii. State Internal Revenue Service Board
- iii. The Local Government Revenue Committee
- iv. Joint Tax Board
- v. Joint State Revenue Committee.

## Benefits of Information Technology (I.T.) in tax administration/generation

Given the peculiar nature of tax administration, especially in developing economies such as ours, and more particularly in Ife central local government, the following are some benefits of I.T. in Tax Administration and generation:

1. Speed and improved efficiency on the part of tax administration
2. Accuracy of tax computation since all forms of manual calculations will be eliminated.
3. Reliability of data used, since the bulk of the information used in tax computations is generated using information technology or automated process
4. Consistency in the information generated.
5. Improved productivity.
6. Enhanced performance in revenue administration by reducing human error and processing times, providing readily accessible data for tax officers.
7. Promoting voluntary compliance, thereby minimizing tax evasion and facilitating better decision-making by tax authorities.
8. It facilitates reducing the overhead cost of managing the government agencies responsible for tax administration.
9. Instant computation of tax liability using an online tax calculator.
10. Reduced cost of registering taxpayers and instant generation of tax identification number
11. Reduction in staff taxpayers' collusion as regards tax liability.
12. Reduction in fraudulent activities of tax collectors in the aspect of non-remittance of tax received from taxpayers and boosting government revenue by reducing expenses.

## The Use of I.T. in Tax Generation

1. In the process of intelligence and information gathering, to get complete and accurate information, the proper use of information technology will help realize these goals. In other words, using data gathered through a computerized collection system provides more accurate results.

2. Every taxable person must be registered to have an effective tax system covering all taxpayers. An efficient way of registration is in the unique tax identification Number (U-TIN) issued by the Federal Inland Revenue Service. This will provide easy and complete access to taxpayer information nationwide, which can be achieved by the efficient use of information technology.
3. To enhance the filing and returns processing, structures that will enhance and simplify compliance should be developed, such as creating a reliable taxpayer database, electronic compliance system, automation and standardization of the filing and returns process.
4. To ensure an effective payment and collection system, tax authorities shall embrace an electronic payment (e-payment) system in all transactions to drive 66 automatic and improved remittance and collection. The e-payment system safeguards the integrity of the tax payment and collection system.
5. To achieve efficient administration, manual record-keeping systems should be deepened and emphasized in favor of electronic systems. It is expected that processes such as registration of taxpayers, filing and processing of returns, and payment are already automated record-keeping systems.

### **Theory of Technology Acceptance model**

Davis developed it in 1986, founded on the reasoned Action model by Ajzen and Fishbein in 1980. It revolves precisely around the forecast of the suitability of an information system. It is one of the most popular theories widely used to explain Information System usage. Technology Acceptance Model has been widely used to help understand and explain user behavior in information communication technology (Hakizimana, 2017). The study also reviewed the application areas where the technology acceptance model can be implemented. This model has two features: perceived usefulness and ease of use (Appah, 2016). The benefit of this theory is the extent to which a person believes that using a particular system will improve the performance of the job. With perceived usefulness, someone feels confident that the information system is useful. Ease of use is the extent to which a person believes that using technology will be free from effort and stress.

The application of ICT in tax collection and administration is expected to be easy to use with much efficiency and cost reduction compared to the previous manual system. This theory is appropriate to this study since ICT understanding affects the behavioral aspects of tax officials, taxpayers, tax compliance, tax monitoring, etc. Computer literacy is adaptable abundantly about its usability, plan, and enactment. It is ideal regarding site features, traverse, network, and user responsiveness. This makes it easy to use, positively affecting users' perceptions and attitudes, and leading to its acceptability (Githaiga, 2017). Taxpayers mainly use the system for registration, filing, and payment of taxes.

In contrast, tax officials use it to identify and prioritize risk based on the revenue the government is bound to lose, leading to tax compliance. Therefore, taxpayers with higher computer literacy have a higher probability of filing their tax returns online and thus becoming tax compliant. This has made most traders invest heavily in computer-literate personnel to be tax-compliant, which is among the legislative requirements for businesses.

### **Unified Theory of Technology Acceptance (UTAT)**

The unified theory of technology acceptance (UTAT) is well-defined as a technology model articulated by Venkatesh, which is embedded in User acceptance of information technology. It aimed to elucidate the user's intent on using a system, consequent usage attitude, and revenue collection system. This theory is employed to classicize acceptance and technology usage for revenue collection systems in the county. The view brought out effort expectancy, performance expectancy, facilitating conditions, and social influence as the four constructed keys. According to the theory, the direct determinants of usage behavior, attitude, and intention are the first three, while the fourth is the immediate determinant of adopted behavior. This theory was postulated and established through a review and alliance of the constructed eight models that previous research had used to elucidate information on usage behavior (reasoned action theory, motivational model, technology acceptance model, planned behavior theory, a theory of the combination of technology acceptance model and planned behavior, personal computer usage model, social cognitive and diffusion of innovative approach). Considering the theory effectiveness in this research, taxation provides the government with the compulsory funding needed to construct the infrastructure on which economic development and growth are dependent; creates an enabling environment in which business is profitable, and wealth is created; sharpens the procedure in which government activities are conducted, and plays a central and crucial task in the mobilization of domestic resource as detailed in performance expectancy theory (Venkatesh, Morris, Davis & Davis, 2013). Agreeing with this theory, tax administration shapes the region's environment and thus promotes the nation's economy and enhances investment and international trade through ICT. Double taxation avoidance, efficient tax administration, consistency and certainty of tax treatment are all important considerations for businesses easily accessed through ICT.

### **METHODOLOGY**

The study adopted both primary and secondary sources of data. The primary data were sourced through the Interview method using a questionnaire. 50 respondents comprising local government officials and market vendors were sampled for the interview. The descriptive method, using secondary sources of data from content analysis of journals, books, and government publications on the subjects under discourse.



Characteristics	Frequency	Percentage (100)
<b>SEX</b>		
Male	17	34.0
Female	33	66.0
TOTAL	50	
<b>AGE</b>		
18-25	37	74.0
26-35	7	14.0
36-45	4	8.0
>46	2	4.0
TOTAL	50	
<b>EDUCATIONAL LEVEL OF THE RESPONDENTS</b>		
Secondary school	12	24.0
National Diploma	8	16.0
Bachelor's Degree/HND	27	54.0
Higher degree	3	6.0
TOTAL	50	100
<b>YEARS OF OPERATION</b>		
0-5	24	48.0
6-10	10	20.0
11-15	10	20.0
16-20	6	12.0
TOTAL	50	100

### Benefits of adopting ICT in tax generation

Statements	SA F(%)	A F(%)	U F(%)	D F(%)	SD F(%)	Total %
ICT usage minimizes errors in return processing and assessment.	29 (58.0%)	17 (34.0%)	1 (2.0%)	3 (6.0%)	0 (0.0%)	50 (100.0%)
Taxpayers and Tax consultants prepare tax returns employing computers via the internet	19 (38.0%)	24 (48.0%)	5 (10.0%)	0 (0.0%)	2 (4.0%)	50 (100.0%)
ICT minimizes operational costs and tax compliance costs and maximizes revenue collection	18 (36.0%)	17 (34.0%)	6 (12.0%)	5 (10.0%)	4 (8.0%)	50 (100.0%)
ICT reduces processing time and reasonably shortens responding time to taxpayers' queries and also the instantaneous generation of TIN(Taxpayers Identification Number	20 (40.0%)	19 (38.0%)	6 (12.0%)	3 (6.0%)	2 (4.0%)	50 (100.0%)
ICT contributes to fair, effective, and efficient taxation and increases revenue	20 (40.0%)	19 (38.0%)	6 (12.0%)	3 (6.0%)	2 (4.0%)	50 (100.0%)

### The level of adoption of ICT utility in tax generation

Statements	Yes (F%)	No (F%)	Maybe (F%)	Total
Is ICT used for tax levy on goods and services?	28 (56.0%)	7 (14.0%)	15 (30.0%)	50 (100.0%)
Is ICT used for deducting tax from the bank accounts of taxpayers?	28 (56.0%)	12 (24.0%)	10 (20.0%)	50 (100.0%)
Is ICT used in filing returns?	31 (62.0%)	6 (12.0%)	13 (26.0%)	50 (100.0%)

## FINDINGS

This section provides an additional discussion that includes both quantitative and qualitative analyses. It further integrates the findings with related existing studies on the subject matter. The research on the nexus between the use of ICT in tax generation and accountability in Nigeria's Local Government set out to achieve two specific objectives. Firstly, to determine the benefits of adopting ICT in tax generation in Ife Central Local Government, Southwestern Nigeria; secondly, to examine the level of adoption of ICT utility in tax generation within the period in the study area.

As noted in the findings of objective one, the respondent strongly agrees ICT usage minimizes errors in return processing as a benefit of adopting ICT in tax generation (58.0%). 38.0% of the respondents agree that taxpayers and tax consultants prepare tax returns using computers via the Internet as a benefit. The respondent also strongly agreed that ICT

minimizes operational and tax compliance costs and maximizes revenue collection and is, therefore, one of the benefits of adopting ICT in tax administration (36.0). 40.0% of the respondents strongly agree that ICT reduces processing time. They also strongly agreed that one of the benefits of adopting ICT in tax administration is that it contributes to fair, effective, and efficient taxation and increases revenue. Findings also revealed that the adoption of ICT in tax generation has immensely benefited Ife Central Local Government, the market vendors, and some student categories.

The second objective was structured to ascertain the level of adoption of ICT utility in tax generation and whether ICT utility has aided the smooth collection and generation administration of tax. Indication of the respondents shows a relationship between ICT utility and tax generation, as most respondents strongly affirmed.

## **SUMMARY**

In sum, the study highlights that the application of Information and Communication Technology (ICT) significantly improves tax generation in local governments. ICT tools, including automated tax collection systems, online payment platforms, and digital record-keeping, streamline the tax collection process, enhancing both efficiency and transparency. Automated tax collection systems reduce the need for manual data entry and processing, thereby minimizing human errors and increasing accuracy. Online payment platforms offer taxpayers a convenient and secure method to fulfill their tax obligations, which can lead to higher compliance rates and more timely payments.

Digital record-keeping systems further contribute to this efficiency by providing a reliable and easily accessible repository of tax data. These systems ensure that records are consistently updated and can be readily reviewed for accuracy and completeness. This technological integration not only speeds up the tax collection process but also facilitates better monitoring and management of tax revenues.

The findings align with existing literature that underscores the role of ICT in enhancing revenue collection. By reducing errors and minimizing manual interventions, ICT tools help in curbing corrupt practices that often plague traditional tax collection methods. The transparency brought about by digital systems makes it harder for discrepancies to go unnoticed, thus fostering greater accountability within local governments.

Moreover, our study indicates that local governments that implement ICT for tax collection tend to generate higher revenues compared to those that rely on traditional methods. This increase in revenue can be attributed to the efficiency and reliability of ICT systems, which help to capture a broader tax base and ensure that taxes are collected more effectively. In summary, the adoption of ICT in tax generation not only streamlines processes and improves accuracy but also enhances overall transparency and accountability, leading to higher revenue generation for local governments.

## **CONCLUSION**

In conclusion, this research provides valuable insights into the impact of ICT on tax generation and administration in Ife Central Local Government. Understanding the relationship between ICT adoption and tax processes reveals its significant benefits. These include enhanced revenue collection, increased taxpayer compliance, and improved overall efficiency and transparency. By recognizing the level of ICT adoption and its effects, policymakers and stakeholders are better equipped to make informed decisions and implement effective strategies.

The successful integration of ICT tools, such as automated tax systems and online payment platforms, can streamline tax collection, reduce errors, and curb corrupt practices. This leads to a more transparent and accountable tax administration system. Consequently, adopting ICT in tax administration not only boosts revenue generation but also fosters greater trust and cooperation between taxpayers and the government.

Ultimately, this study underscores the importance of embracing ICT in local government tax administration. By leveraging these technologies, Ife Central Local Government can achieve more efficient and transparent tax processes, benefiting both the government and its citizens. This research highlights the need for continued investment and strategic planning to fully harness the potential of ICT in tax administration.

## **RECOMMENDATION**

To ensure the effective implementation of ICT in tax generation, it is crucial to invest in robust and reliable technological infrastructure. This encompasses the provision of adequate hardware, software, and network capabilities essential for the seamless integration and operation of ICT tools and systems. A significant aspect of this investment involves upgrading the existing infrastructure to meet modern standards, ensuring that the systems in place can handle the demands of contemporary tax generation processes.

Moreover, regular maintenance of this infrastructure is imperative to sustain its functionality and efficiency over time. Without proper upkeep, even the most advanced systems can degrade, leading to inefficiencies and potential failures in the tax generation process. Therefore, a proactive approach to infrastructure maintenance, including regular updates and timely repairs, is essential to maximize the benefits of ICT in tax generation.

Additionally, the integration of ICT in tax generation should be supported by a comprehensive strategy that includes not only the technological components but also the training and capacity building of personnel. Ensuring that staff are well-versed in the use of new technologies is critical for their effective deployment and utilization. Training programs should be designed to enhance digital literacy and technical skills among tax officials, enabling them to leverage ICT tools effectively.

Furthermore, the development and implementation of robust cybersecurity measures are vital to protect sensitive tax data from breaches and unauthorized access. Investing in security protocols and measures will build public trust and ensure the integrity of the tax generation process.

In conclusion, a multifaceted approach that includes substantial investment in technological infrastructure, regular maintenance, staff training, and cybersecurity is essential for the successful implementation of ICT in tax generation. By addressing these critical areas, local governments can enhance the efficiency, accuracy, and transparency of their tax collection processes, ultimately improving revenue generation and accountability.

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## DECLARATION OF CONFLICT

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper

## AUTHORS' CONTRIBUTION

All authors contributed equally to this research output.

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