

## **CULTURE AND SUSTAINABLE TAX COMPLIANCE IN NIGERIA**

**<sup>1</sup>Felix Osayabor Emovon, <sup>2</sup>Innocent Sunny Agbo (Ph.D) and <sup>3</sup>Anslem Obigho Onogholo**

<sup>1,3</sup>Postgraduate student, Department of Accounting, Igbinedion University, Okada, Edo State, Nigeria.

<sup>2</sup>Department of Accounting, Igbinedion University, Okada, Edo State, Nigeria.

*Email:* [onogholo.anslem@iuoka.edu.ng](mailto:onogholo.anslem@iuoka.edu.ng), *Email:* [blessedsamsun@gmail.com](mailto:blessedsamsun@gmail.com)

*Email:* [felix.emovon@iuoka.edu.ng](mailto:felix.emovon@iuoka.edu.ng).

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**Abstract:** This study examined culture and sustainable tax compliance in Nigeria. Governments must earn sufficient revenue to fulfill their fiduciary commitments to citizens. This public money can be produced through a variety of means, the most stable and sustainable of which is taxation. However, residents are not naturally obligated to pay taxes honestly, lowering the volume of potential revenue. The broad objective of this conceptual paper is to examine culture and sustainable tax compliance in Nigeria. The methodology adopted for this study is library approach which focuses on content review of extant literature on culture and sustainable tax compliance in Nigeria. We concluded that culture exerts significant influence on tax compliance of individual taxpayers and that each of the Hofstede's cultural dimensions is found to show strong influence on tax compliance. Furthermore, government transparency and accountability in taxation are critical to taxpayer confidence since a lack of trust in the tax system and government can lead to tax evasion and dishonesty. In order to attain the best results, the study advised that the Nigerian government and other important players ensure that culture is generally recognized in tax policy creation, law enactment, and tax administration procedures. In addition, tax authorities should be sufficiently supported, and loopholes in relevant tax legislation should be closed.

**Keywords:** Culture, Tax Compliance, Tax Evasion, Tax Administration and Government.

### **1. Introduction**

Taxes are a social contract that exist between a country's residents and government; both are required to uphold their end of the bargain. residents are expected to pay their taxes, and the government is supposed to use the proceeds for the citizens' welfare and benefits (Alm, 2012). The idea of a trust relationship between the government and the citizenry demonstrates that it is expected that taxes be used for societal purposes and benefits, but over time, there has been a breach in this agreement due to both parties' failure to live up to expectations, which has led to low levels of tax compliance, tax evasion, and tax avoidance (Guyer, 1992). In recent years, incidences of low compliance, tax evasion, and tax avoidance have harmed the government's ability to produce appropriate revenue to finance its economic activities, forcing it to rely on external and domestic borrowings for funds. When there are ample avenues that may be properly harnessed to remedy economic financial concerns, the government has continued to lament on the limitations in supporting the economy (Odusola, 2006). Tax is one key source of revenue that the government has failed to harness. Over the

years, the issue of tax evasion, tax avoidance, and a low level of tax compliance has hampered the government's ability to achieve the desired goal. Non-tax compliance has been connected to governments' incapacity to raise enough tax income in developing nations (Kangave et al, 2018). The government has turned to borrowing. Resolving tax compliance concerns and generating sufficient income from taxes can be achieved by understanding what drives taxpayers' motivations (tax morale).

According to Appah and Oyandonghan (2011), a tax is an obligatory charge placed by the government on a subject or their property in order to maintain social amenities, provide security, and establish the framework for the community's economic prosperity. Ngerebo and Masa (2012) define tax as a required payment that individuals and corporations make to the government on a variety of bases and rates. Taxes are not non-negotiable; rather, they are mandatory. Tax is a powerful weapon that has been utilized by successive governments all over the world to support and augment the cost of governance (Adekoya et al, 2019). It is a type of payment by citizens to support and augment the cost of governance. Nigeria has not had an efficient and effective tax system over the years, as evidenced by Nzotta (2007), who stated that despite tax audits and investigations, Nigeria is still grappling with the issue of tax revenue losses. Governments must earn sufficient money to meet their fiduciary obligations to citizens. This public money can be produced through a variety of means, the most stable and sustainable of which is taxation. However, citizens naturally do not voluntarily oblige to honestly pay taxes, thereby reducing the volume of potential revenue. Despite several measures by governments to meet this challenge, researchers still find tax non-compliance to be prevalent especially in developing economic (Akintoye and Tashies, 2013; Beale and Wyatt, 2017; Chude and Chude 2015; Devos, 2014; Kira 2017). According to Daniel, Akowe and Awaje (2016), Noncompliance has been increasing over the years, affecting the efficiency and effectiveness of governance.

The issue of tax compliance in Nigeria can be traced back to a broken social contract that has perpetuated a culture of tax evasion and avoidance among citizens; in other words, tax morale is low, and this has resulted in tax evasion, involuntary tax compliance, tax fraud, apathy toward tax matters, and other issues impeding government efforts to increase tax revenue. Paying taxes is difficult wherever in the globe, but it is especially difficult for anyone who has invested time, energy, and other resources to produce money yet receives insufficient rewards in return. The complexity of the tax compliance problem in Nigeria can be partially addressed by gaining insight into the factors that influence tax morale (Alm and Torgler, 2006). A number of reasons have been mentioned in several studies as being in the way of Nigeria's ability to collect taxes in a sustainable manner. Franzoni (1999) credited the use of Allingham and Sandmo's (1972) current economic methods, but dated his research on tax compliance back to Beccaria's (1764) work. Previous research on tax compliance was found to be more in line with the classical economic theory, which focused on finding deterrent factors that could stop people from evading taxes. The classical theory identified audit probability, tax rates, penalties, and other factors; however, these also demonstrated the theory's inadequacy in explaining taxpayer compliance, as the actual level of tax compliance significantly exceeded the theory's predictions. As a result, tax compliance continues to be a mystery. (Devos, 2014). Alm, and Torgler (2011), Palil, MdAkir and Wari Ahmad (2013) claim that understanding the concept of tax morale could unravel this puzzle of tax compliance. It is crucial to ascertain the driving force behind taxpayers' voluntary, non-coerced tax payments. The front model for ensuring adequate compliance in society has been the use of policies, enforcement tactics, and deterrent measures. This model was first proposed by Allingham and Sandmo in 1972, and it is still supported by our modern tax authority. The majority of authors and scholars still support this concept as a means of ensuring tax compliance in society, and new concepts related to tax compliance are gradually paving the way.

According to Aluko (2003), culture is the culmination of a people's attitudes, values, customs, fashion, consumption patterns, and overall worldview. It is a people's perception, expression, and means of self-identification that set them apart from other people. It is a common occurrence that has evolved throughout time

and differs among societies. Ogbonna (2010) asserts that culture is a broad term that encompasses nearly all elements that influence a person's behavior. It is a crucial phrase in the explanation of the type and presence of social order. In Ogbonna (2010), Stern (1983) provided a broad division of culture into material and non-material components. Material culture is overt and explicit and includes everything of man's tangible and visible possessions, including clothing, architecture, and handicrafts. They can be seen clearly as the cultural byproducts of any given community. The non-material components of culture, on the other hand, are the shared and transmitted values, customs, knowledge, philosophies, languages, or morals within a society, as well as all behavioral characteristics displayed by that group. According to Basu (2006), a cultural group is a collectivity within a wider society that has recollections of a shared historical past or actual or presumed common lineage. Within a nation, ethnicity or cultural groupings are associated with a sense of kingship, shared culture, and self-identification. Smith and Hutchinson (1996). Several studies have looked at how tax behavior varies throughout nations and cultural groupings. According to Richardson (2008), cultural values across countries and ethnic groups influence taxpayers' views toward tax compliance and evasion. Surveys done on college students in the future will further support the significance of culture in tax compliance. In a previous study, Richardson discovered that cultural differences and the legal and political systems of Australia and Hong Kong induced variances in tax compliance between the two student populations (Richardson, 2005). The focus of this study is to evaluate cultures and sustainable tax compliance in Nigeria.

### **1.1 Objective of the Study**

The objective of this conceptual paper is to investigate culture and sustainable tax compliance in Nigeria.

## **2. Literature Review**

### **2.1 Conceptual Review**

#### **2.1.1 Tax Compliance**

Taxation consists of direct or indirect taxes that can be paid in money or its equivalent; the first recorded history of taxation dates back to roughly 3000 B.C. in ancient Egypt (Artoni, 2015). The Nigerian government has faced numerous challenges in trying to get adequate compliance from taxpayers. Over the years, several reforms, measures, and policies have been introduced in an attempt to address these issues, but to no avail. Some examples of these include the introduction of income tax in Nigeria, the granting of autonomy to Nigeria's Inland Revenue, the amendment of tax policy and administration, the introduction of tax policy documents, the self-assessment scheme, and the tax exemption scheme (Oriakhi and Rolled, 2014). Taxes were currently taken into consideration when the Finance Act of 2020 was signed. Even though the Nigerian tax system has undergone a number of reforms, there are still many issues with it. One of the main problems facing the government is getting people to cooperate with tax payments. The willingness of taxpayers to abide by national tax regulations is one factor that determines how much tax income the government will get for spending (Eshag, 1983). The issue of tax compliance has not been easy for the relevant tax authority; therefore, improvements to related policies are required. The employment of deterrence, force compliance tactics, and other efforts by the government to ensure appropriate tax compliance in society has not delivered any positive effects in terms of tax revenue drive (Daude and Melguizo, 2010). According to Ngerebo and Masa (2012), tax is a mandatory payment made to the government on various bases and rates by citizens (corporate or individual), and it is not negotiable but mandatory.

Tax compliance comprises honest reporting of the tax base, right computation of the liability, prompt completion of the return, and timely payment of the amounts owing to the authorities (Franzoni, 1999; Organization of Economic Cooperation and Development (OECD)(2010). Non-compliance is defined as the failure of tax payers to follow the provisions of the tax (Eiyya et al. (2016). Failure to file a tax return, failure to record income or permitted deductions, or failure to pay tax (Serkan et al. 2016). It could be attributable to both unintentional error and purposeful fraud. Taxpayers may theoretically meet their duties, but compliance may be

called into doubt due to differences in interpreting the law, which may result in tax overpayment. Non-compliance, according to James and Alley (2004) in Palil (2010), encompasses both tax evasion and some kinds of tax avoidance. Tax evasion is the illegal attempt to lower one's tax liability (James and Alley, 2004). Tax avoidance, on the other hand, entails minimizing tax burden using legal means and procedures (James and Alley, 2004), and it is up to the taxpayer's inventiveness to arrange his tax affairs in a proper manner based on legislation (Kasipilla et al. 2003). Overall, these activities result in less tax revenue for the government.

Taxation, according to Stein (1991), is a method for the government to raise income to cover its expenses. According to Modugu et al. (2012), tax payers' impression of government accountability and openness increases trust in government, which is one of the variables that contributes to voluntary tax compliance. Several studies have identified a number of variables as impediments to long-term tax revenue collection in Nigeria. Franzoni (1999) attributed efforts to researching tax compliance to Beccaria (1764), but the latter attributed the use of current economic instruments to Alligham and Sandmo (1972). Previous research on tax compliance was found to be more in line with the classical economic theory, which focused on finding deterrent factors that could stop people from evading taxes. The classical theory identified audit probability, tax rate, penalty, and other factors; these also established the theory's inadequacy in explaining taxpayer compliance, as the actual level of tax compliance significantly exceeded the theory's predictions. As a result, tax compliance continues to be a mystery (Devos, 2014).

According to Adekoya and Akintoye (2019), there is a positive correlation between taxpayers' voluntary tax behavior and their degree of tax compliance and their faith in the government. One of the main factors influencing a taxpayer's degree of tax compliance is their level of trust in the government (Siahaa, 2012). A thorough research by Torgler (2006) revealed a high casual link between many factors capturing tax morale and religiosity; Konrad and Qari (2009) for European countries and Torgler (2005) for Latin America corroborate this finding. Individuals with a more devout demeanor would naturally strive to lead moral lives, and as such, they would view tax evasion as immoral and contrary to their religious beliefs. Walerud (1982) and Wahlund (1992) argue that there is a negative relationship between taxpayer compliance and age, implying that older persons are less obedient. Conversely, Dubin et al. (1987) contended that there was a favorable correlation between taxpayer compliance and age. Richardson (2006) discovered a favorable correlation between tax compliance levels and schooling. Taxpayers with higher levels of education are also more aware of potential government waste and overspending, as well as the prospects for tax evasion and avoidance (Torgler and Schaltegger, 2005).

### **2.1.2 Culture**

According to Savignon and Sysoyev (2002), culture is the system of symbols, conventions, ideas, and meanings that are passed down from one generation to the next. Broad social norms that endure for many years and throughout generations are referred to as culture. While there are clear similarities between contemporaneous peer impacts and culture, one of the main differences between the two is their persistence. The perception of taxation as an integral part of one's culture is prevalent in many developed nations, such as the United Kingdom, where residents' tax compliance levels are often influenced by this cultural perspective. Because culture is viewed as a people's custom or way of life, it promotes or enhances the degree of tax compliance since it shapes people's behavior (Torgler and Schneider, 2007).

In the words of Hofstede, culture is "the collective programming of the mind" that has the power to set one person or set of people apart from another. He uses the term "mind" to describe a person's unique capacity for thought, emotion, and behavior (Hofstede 2001). Hofstede separates four basic cultural dimensions—collectivism vs individuality, power distance, uncertainty avoidance, and femininity versus masculinity—based on this background perspective. These four dimensions capture particular elements of the mental map people use to make decisions. They are linked to extremely particular values and viewpoints that people who were

raised in a certain nation share (Hofstede, 1981; 2001). Individualism against collectivism reflects the degree to which people are self-sufficient or enmeshed in communities (Hofstede, 2001). Individuals behave as individuals rather than as members of a group in individualistic society. The main focus of uncertainty avoidance is how a society views a novel circumstance, including all of its unknowns and ambiguities. Cultures with low uncertainty avoidance respond favorably to changes and the adoption of new ideas, and vice versa. In a culture of power distance, individuals at the top of the hierarchy are granted authority, and there is a clear social class divide and a reliance on leaders by the populace. Conversely, societies that are feminine (the antithesis of masculinity) are defined by goal behavior that is passive, a strong emphasis on social significance, and a deep concern for the welfare of others.

Using an online survey, Hamid (2013) investigated the impact of culture on ethical decision-making by adding Hofstede's (1980) cultural dimensions with a sample of 119 tax professionals. The study discovered that the intention to comply with taxes is highly influenced by attitudes about tax compliance, subjective norms, perceived behavioral control, masculinity, and uncertainty avoidance. According to Agbetunde (2004) and Somann (2015), colonialists in Nigeria discovered that there were cultural differences among the country's principal tribes. The Hausa culture was found to be heavily affected by the widely followed Islamic faith, resulting in a well-developed tax system. As early as 1902, colonialists were able to simply consolidate and codify the existing taxes in the northern religion. The south followed in 1918, sixteen years later (Agbetunde, 2004; Somorin, 2015). Despite the Tax Ordinance being delayed in the East for 26 years, tremendous opposition was met, resulting in the popular "Aba Women Riot" in 1929. Agbetunde et al. (2015) used 500 individual taxpayers as respondents to conduct an empirical investigation of ethical reasons for tax cheating across Nigeria's major cultures. The study discovered that ethical motives differ greatly among cultures.

### **3. Methodology**

The methodology adopted for this study is library approach which focuses on the content review of extant literature on culture and sustainable tax compliance in Nigeria.

### **4. Conclusion**

The study looks at culture and long-term tax compliance in Nigeria. The current research has shown that culture has a considerable influence on individual taxpayers' tax compliance in Nigeria, and that each of Hofstede's cultural dimensions has a major influence on tax compliance. Furthermore, government transparency and accountability in taxation are critical to taxpayer confidence, because a lack of trust in the tax system and government can lead to tax evasion and dishonesty.

### **5. Recommendations**

The following policy recommendations were offered in line with the theoretical findings of this study.

- In order to maximize results, the Nigerian government and other pertinent players should make sure that culture is universally acknowledged in the creation of tax policies, the implementation of laws, and the modernization of tax administration procedures.
- The government should ensure transparency and accountability in utilization of taxpayers money, so that the tax payers can have faith in the tax system and government.
- Tax authorities should be adequately funded and the loop holes in the relevant tax laws should be amended.

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