INSECURITY AND TAX REVENUE GENERATION: AN ASSESSMENT OF ZAMFARA STATE TAX ADMINISTRATION

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Abstract
Infrastructural Development depends upon tax revenue; which volume being linked to tax administration strategies. Equally, on the policy stance, tax revenue is directly a function of tax administration; which includes, identification of taxpayers, tax accounting and calculations and tax collection procedures. As tax compliance largely depend upon stable economic activities; which signify valuable tax bases. Thus, economic growth and development to larger extent determine the tax-takes in any economy. To these effects, this study determines the effects of insecurity on revenue generation in Zamfara State within the reviewed period. Time-series data of 2014 to 2021 on monthly tax revenue collection was used and ARIMA Model employed for appropriate forecast. It was found that, the use of Consultant in tax administration has significant impact in tax revenue generation. Equally, indicates that, tax revenue collections significantly respond to economic activities. Therefore, the study concludes that, healthy economic activities which results from the secured society and use of experts (outside personnel) are greatly valuable for tax revenue generation. The study recommends among others that, tax revenue should be returned to the taxpayers through infrastructural development. Public expenditure should be guided by effective income forecast.
Keywords: Insecurity, Tax Administration, Revenue Generation, Economic Growth.

Introduction

Tax revenue generation is an ultimate function of tax administration; which equally exists upon effective tax policy and legislations. Azubike (2007) pointed that, "effective tax system offers the most effective means for mobilizing internal resources and creates an environment conducive for the promotion of economic activity". The absolute tax system should raise essential revenue without excessive borrowing and discouraging economic activity (Rena & Kefela, 2011). Thus, tax proceeds are to large extent relevant for countries socio-economic development. Ogbonna and Ebimobowei (2012) stated that, the political, economic and social development of any country depends on the amount of revenue generated for the provision of infrastructure in that given economy. Therefore, the means of generating the amount of revenue for providing the needed infrastructure is through a well-structured tax system. As such, the need for high tax revenue demands timely and well-articulated tax administration with suitable and effective tax policy and laws. The political and economic structures of taxes are greatly important for tax revenue generation in an economy. All needs to be appropriately adequately designed to support generation of tax revenue, because in practice, economic activities in any country determine the country's tax base. The tax generation, that is, fiscal capacity of government is directly proportional to the economic development and quality of services for the population (Javed & Saeed, 2018). To this effect, tax structure; from which tax administration emanates can be used to save public expenditure by establishing policies that can reduce spending of the generated tax revenue. However, it is imperative to note that, tax bases are not simply given to governments;

they can be grown-or destroyed- through the manner in which a given tax burden is collected. Yet in the long-run the manner in which (and from whom) taxes are collected may affect not only growth and distribution but also level and mix of revenues itself (Bird, 2008). Hence, effective tax administration; that involves strategic procedures is ultimate for high tax revenue.

Tax Administration in Nigeria particularly by state governments is to some extent delicate, partly because the tax system's components are disjointed in the tiers of government (Federal, State and Local Government). The tax administration and jurisdiction in Nigeria is structured in line with government fiscal power. There are taxes exclusively for the federal government, some are shared between the federal and state; some taxes are within the jurisdictions of the state while others for the local government (Eugene & Chineze, 2015). Essentially, the assignment of tax powers to the existing tiers of government in Nigeria is administrative competence based on efficient administration and capability for the government in sufficient tax revenue generation. However, Odusola (2006) as cited in Eugene and Chineze (2015) highlighted that, "the Nigeria tax system is lopsided and dominated by oil revenue which poses challenges to establishment of effective and efficient tax system". Hence, the best option for state governments is to adopt well-articulated tax administration on the low-yielding taxes assigned to them. Irrespective of the need for high tax revenue, tax administration ought to appropriately undertaken by prevailing circumstances. To perfectly and effectively do that, the private costs of tax compliance as well as the public costs of tax administration must be taken into account (Bird, 2008).

Fundamentally, taxes are imposed on profit received, income earned and property owned (Abubakar, 2020). Thus, they neither expected to create distortions nor intended to cause economic imbalance but meant for good. Providing necessity of existence indicate that government must be continuously financially sufficient. Meeting the needs of society demands for huge funds and individual or society cannot contribute alone and one medium through which funds are derived is through taxation (Murkur, 2001). Such tax proceeds are greatly relevant for provision of public goods and services, thereby ensuring socio-economic strength of private sector. But, the major greatest havoc to contribution of public and private sectors on economic development is insecurity. Precisely, Yusuf and Saidatulakmal (2022) stated that, "the effect of insecurity on economic growth may vary according to time horizon, the short-run relationship between the two variables may differ from the long-run relationship. It has significant negative impact on the economy, affecting prices, output, employment, trade balance, poverty, inequality, defense, expenditure, government budget, and several others (Isola et al, 2019).

Generally, this research intends to explore the effects of insecurity on revenue generation with particular interest in Zamfara State's taxes. Specifically, the study will:

1. Determine the impact of insecurity on tax revenue generation in Zamfara State
2. Examine the effects of insecurity on tax administration in Zamfara State
3. Determine the impact of tax administration on tax revenue generation in Zamfara State.

Therefore, the main purpose of this study is to light tax administrative issues particularly in a society bedeviled with insecurity. The findings will proffer valuable strategies in tax administration that could enhance tax revenue generation. As such government activities would be guided by on estimates/budget developed by local revenue generation capability, thereby leading to a 'balanced budget' that would stimulate economic growth.

Conceptual Review

Essentially, a tax system offers itself as one of the most effective means of mobilizing a nation's internal resources and it lends itself to creating an environment conducive to the promotion of economic growth (Ogbonna & Ebimobowei, 2012). Tax resources are usually free resources without the burden of any obligation (Chidambaram, 2015). Similarly, in the House of Commons-International Development Committee reports, it was asserted that the only way developing countries can escape from foreign aid dependency and poverty is to harness their revenue activities through effective collection system. The ability to collect taxes is central to a country's capacity to finance social services such as health and education, critical infrastructure such as electricity and roads and other public goods (Akintoye, 2018). Also World Bank report(2022), opined that "collection of taxes and fees is a key development priority… it is essential to finance investments in human capital, infrastructure and the provision of services for citizens and businesses, as well as to set the price incentives for sustainable private sector investment". They further added that, the level of taxation is an important tipping point to make a state viable and put it on a path to growth.

In practice, tax compliance is a function of effective tax administration; hence taxes ought to adhere to appropriate principles-that, expects to reduce compliance costs as well as distortion-effect. Marcello and Kochbhar (2022) stated that, "it has become increasingly clear that the solution to raising more and better revenues cannot solely depend on expanding the taxable base or making easier to pay taxes, it also requires taking the relation between the taxpayer and tax authorities more seriously". Building taxpayers' trust may be difficult particularly in countries where corruption prevails. However, it is worthy to note that, tax revenues largely depend upon how they are returned for socio-economic growth activities. Therefore, development of the economy needs immediate funding so as to ensure a more prosperous future. Better public services delivery would enhance people's trust in government, thus lowering tax evasion and increase tax revenues further, which would sustain the level of government services, feeding a vicious circle of trust and government services (Marcello, 2019). Similarly, information has been so critical for tax revenue generation and remained to be a vital component of revenue administration process. It is a process that blends inputs to produce effective outputs; which may result to infrastructural development and economic development. Marcello and Kochbhar (2022) assert that 'the principal inputs are people, materials and information'. Importantly, is harnessing the critical information needed to ascertain the existing and potential tax base that could boost expected revenue as well as to decide on the best tax administration strategies to adopt.

Historically, taxation emerged from an organized society, that is, the institution of taxation was built on a simple reciprocal exchange between individuals and governments. The individuals agree to pay taxes, and states agree to provide public goods and services (Cristina & LeBas, 2013). By social contract, the 'Benefit' Received Theory' suits taxation, because it assumes that, there is basically an exchange relationship between taxpayers and the state. The state provides certain goods and services to the member of the society and they contribute to the cost of these supplies in proportion to the benefits received (Bhartia, 2009). In a similar view, Anyanfo (1996) stated that, "taxes should be allocated on the basis of benefits received from government expenditure".As a prescribed responsibility of social contract, taxation ought to be well articulated (principled) to enable absolute and effective fulfillment. Such brings both the governments and the taxpayers to an appropriate limit for fulfillment of contractual obligations. According to Anyanfo (1996), "in order to achieve the broader objectives of social justice, the tax system of a country should be based on sound principles". Thus, the principles of taxation are equality, convenience, economy, simplicity, productivity, flexibility and diversity (Jhingan, 2004; Bhartia, 2009; Osiegbu et al, 2010 in Ogbonna and Ebimobowei, 2012). Appropriate tax policies that are considerate and suitable would enhance high tax revenue. Unfortunately as opined by Eneojo and Tyokoso (2014) that most taxes in Nigeria do not conform to theories and principles of taxation, but rather to revenue needs, and conditions of international financial institutions as a pre-requisite for foreign investment. Importantly, taxation should exhibit certain qualities and according to Nwite (2015) outlined qualities of a good taxation as:

Stability: a good tax system should be stable, not to be subjected to unnecessary changes due to political changes.

Flexibility: a good tax system must be able to accommodate differences in the excise of political choices in addition to reducing a possible conflict between economic efficiency and income distribution.

Incentive Effect: a good tax system should provide incentive to work, to save, to invest in capital development, to take risks and to innovate.

Effective Effect: a good tax system should be capable of encouraging people to use resources efficiently and allocate them to uses which best serve the needs of society.

Income Effect: a good tax system should be capable of inducing a taxpayer to work harder in order to restore parts of the income taken as tax.

Redistribution Effect: a good tax system must be structured in such a way to encourage a vertical redistribution of income between poor and the rich. At sometimes, it should maintain a horizontal equality that is, treating like with like.

Simplicity: a good tax system should enable taxpayer to comprehend the nature of is liability through an understanding of what is and what it was not.

Minimum Sacrifice: a good tax system should always aim at minimum sacrifice on the part of taxpayer since taxes are levied on income and wealth of persons.

Conceptually, taxation is considered a source of government finance; which is use in governance. Taxation refers to wealth from households or businesses to the government whose effects could increase or reduce economic growth and economic welfare (Oyedokun, 2022). Dennis and Emmanuel (2014) pointed that, "taxation is seen as a burden which citizens must bear for the sustenance of their governments, because the governments have certain functions to perform for the benefits of those governed". On the basis of social contract, taxation is the process or machinery by which communities or groups of persons are made to contribution in some agreed quantum and method for the purpose of administration and development of the society (Ogundale, 1999 in Ayuba, 2014). Taxation is also referred to as compulsory payments by individuals and organizations to the relevant inland or internal revenue authorities at the federal, state and local government levels (Anyanfo, 1996). To these effects, it is clear that citizens are responsible in providing to themselves the required services, security and the likes by paying taxes through the governments at various levels.

Empirical Review

Essentially, effective tax administration entails the effective means of mobilizing a nation's economic resources for creating an environment conducive to the promotion of economic growth. In practice, it is straight forward that government revenues sharply vary according to its economic developmental level (Goden M. & Hindricks, 2015). Consistently, Eugene and Abigail (2015) pointed that, taxation is a fiscal measure used to reduce inequalities of wealth in the society… a mechanism for the provision of needed revenue for socio-economic development. In addition, they opined that, at macroeconomic level taxes are use to distribute income and therefore contribute to economic growth of the country. Therefore, tax administration strategies are greatly significant in order to ensure high amount of tax collected.

Adegbite and Adegbayibi (2022) employed ANOVA and MANOVA to analyze the data in order to examine the effect of different component of tax strategies on revenue generation of Kwara

State. The results show that, tax penalty, public enlightenment, road block, law enforcement agencies, staff recruitment, tax cut and ICT have positive significant effects on revenue generation in Kwara State. Emmanuel (2018) examined the impact of Tax Administration on Revenue Generation in Gombe State. The research hypotheses were tested by Spearman's Rank Correlation, Pearson Correlation and Linear Regression. The findings indicated that, revenue generated in the state is not efficient and effective. The research revealed further that revenue generated in the state is low to meet its objectives due to low level of enlightenment of taxpayers and incidence of tax evasion and tax avoidance.

Ogbonna and Ebimobowei (2016) used regression analysis on the primary data to examine the effect of tax administration and revenue on economic growth of Nigeria. The results reveal that, there is significant relationship between Personal Income Tax Revenue (PITR) and Per Capital Income. Oladimeji and Monisola (2013) examined how the application of strategic control and the balanced scorecard in revenue staff can transform the attitude of workers with a view to enhancing overall organizational goal. The study found that there is need for re-engineering the whole system through strategic controls and using balanced scorecard as an appraisal system for staff performance which when properly linked with organizational objective will enhance increased revenue generation. It is important that, environment is greatly critical and to considerably extent determines the efficiency and effectiveness of tax administrative strategies. For example, financial development, particularly, the use of banking channels for payment, make transactions easier to observe and hence broaden the potentials scope of taxation and make tax administration easier (Gordon and Li, 2009).

Nathaniel and Nkwatoh (2018) investigated the effect of insecurity on economic growth in Nigeria. They employed the Vector Autoregressive model using quarterly data from 2009 Q1 to 2016 Q4. The results show that economic growth and investment activities tend to increase during periods of insecurity. Ajibola (2016) used time series data from 1981-2014 on Real Gross Domestic Product, Total Expenditure on Security, Gross Fixed Capital Formation Total Labour Force, Corruption perception index, and poverty index growth in Nigeria to determine the relationship empirically using multiple regression (OLS) method. Found that, 90% systematic variation in real GDP is caused by variation in total labour force, total expenditure on security, corruption perception index, poverty index, unemployment rate, inflation rate and gross fixed capital formation. The study show that security and other related variables do not only contribute positively to economic growth in Nigeria, but its impact on economic growth is strong and statistically significance.

Insecurity and tax administration

The ability of tax system to generate significant revenue depends on the tax administration efficiency and effectiveness (Pantemee & Muzainah, 2016). But, tax revenue in developing countries always remains far from what they should be. This has been existed norm far before the emergence of insecurity. There is a broad agreement in published studies that security is critical for national stability, peace and long term economic growth (Nathaniel & Nkwatoh, 2028; Isola, Ayopo & Joseph 2029; Bright 2018 and Ajibola, 2016). Proper security will automatically widen tax bases hence effective tax administration would to large extent generate high tax revenue. According to Faminu, (2022), insecurity distort not only productive viable economic activities, but also psychological comfort of individuals. It also reduces the capital stock of a country by destroying human and physical capital. To combat insecurity, increased government spending on security may crowd out more growth enhancing public and private investment in social sectors such as health and education, affecting a country's long-term growth

(Micheal et al, 2019). In Nigeria projects worth N12 trillion were abandoned due to insecurity and other challenges (Faminu, 2022). Thus, insecurity erodes tax bases and distorts administrative procedures, thereby reducing tax revenue, which consequently results to low growth within an economy.
The liberal school of thought believes that, the government should focus on improving individual economic prosperity over crime prevention because economic uncertainty is the root cause of insecurity (Yusuf & Saidatfulakmal, 2022) Additionally, International Peace Academy (IPA) (2004) stated that, "source of instability range from the global and to the local… from a development perspective, risk of social unrest and instability if often associated with diverse factors including human rights violations, violent crime, unemployment, population dislocations, and ethnic rivalries".
Tax revenue is a function of economic growth and development, things being appropriate high tax-take indicate developed economy and reverse is the case. However, irrespective of factors that could militate against high tax revenue, it is necessary that, tax are structured to suit economic circumstances in order to ensure high tax collections, governments have to be able to draw a balance between raising revenue and the implications for this on economic growth (Christine, 2014). It is also worthy to note that, significant socio-economic inequalities could generate conflict especially when the economic growth prospects are negative (Yusuf & Saidatulakmal, 2022). Hence, tax revenue reflects economic strength and quality of tax administration strategies.

Methodology

The research was based on the Zamfara State Internal Revenue Service for the period of eight years on monthly basis from 2014 to 2021. The study used secondary data extracted from the Board data base of tax revenues collected within these periods. The data was employed for the analysis to assess the impact of insecurity on tax administration and tax revenue generation in order to determine tax revenue trend in the future. The Time Series Modeler procedure was adopted in analysing the data using ARIMA forecasting equation model. Appropriate modeler that automatically determines the best for each time series was utilized. The data (secondary) were entered in Microsoft Excel and SPSS 23.0 for the analysis and the MINITAB for trend analysis. Also, using Box-Jenkins method, the data was analyzed and used to identify and select the best Auto Regressive Integrated Moving Average (ARIMA) model. Thus, the ARIMA (p,d,q) forecasting equation is:

p – is the number of autoregressive terms
q – is the number of no seasonal differences needed for stationary; and
r – is the number of lagged forecast errors in the prediction equation.

Model diagnostic checking: Q-Statistics for residual of ARIMA model is calculated. If the Q-Statistic is significant then the model is not adequate, and if the Q-statistics is not significant then the fitted ARIMA is appropriate.

Results and Discussion

Model Description

Table 1: Model Description

			Model Type
Model ID	Revenue	Model_1	ARIMA(1,2,1)

The result in table 1 shows that after all the data checking the best model to forecast the tax revenue collection by Zamfara State Internal Revenue Service for effective tax administration is ARIMA (1,2,1), a model with AR(1), MA(1) and Second differencing to achieve data stationary.

Model Statistics

Model	Model Fit statistics	Ljung-BoxQ(18)		
	Stationary R-squared	Statistics	DF	Sig.
Revenue-Model_1	.743	75.693	16	.000

The stationary R-square of 0.743 an Ljung-Box Q(18) justified a better model was used for research analysis.

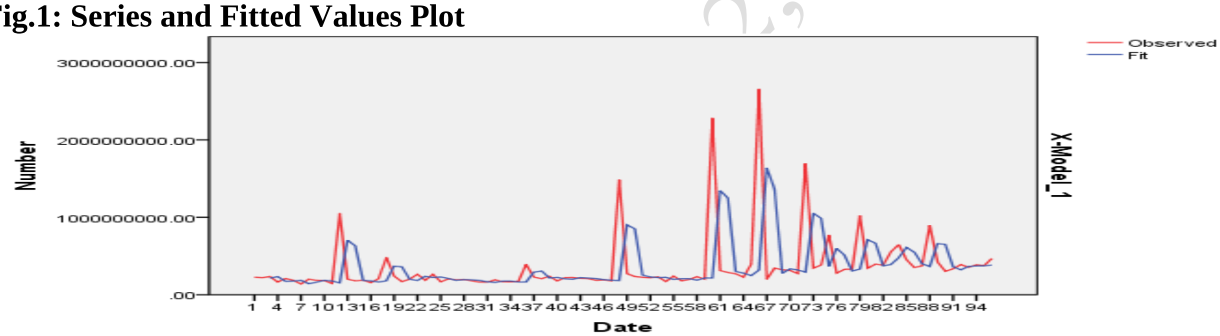
The two above tables 1 and 2 are purposely to build the best ARIMA model to determine the future tax revenue collection.

Table 3: Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Revenue	96	137928547	2657542312	363417140	398878375
Valid N (listwise)	96				

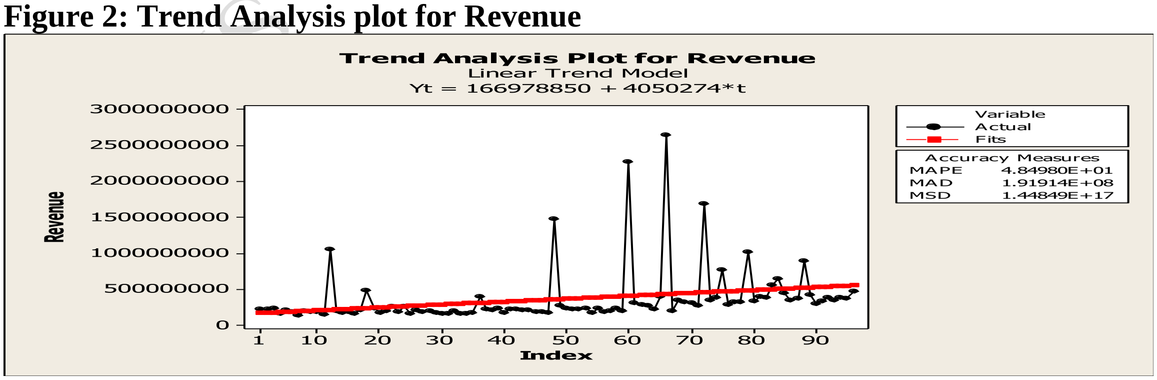
By descriptive statistics, the average Tax Revenue Collection for the period under study is found to be N363,417,140.4430. Hence, it serves as a guide for decisions relating to expenditure and other fiscal issues within the State. Therefore, any government policy should not exceed the average collection.

Fig.1: Series and Fitted Values Plot



The plot in fig.1 shows the pattern of tax revenue collection in Zamfara State, when observed the tax revenue collection trends appear same year by year. This indicate that, economic activities significantly affect tax amount.

Figure 2: Trend Analysis plot for Revenue



Trend analysis in fig. 2 of the MINITAB plot give a fitting line equation as yt= ₦ 166,978,850+₦4,050,274t. Indicating an increase in the tax revenue collection of ₦4,050,274 on the average tax revenue collection of N166,978,850 for an improvement of tax collection efforts over time. Thus, indicate that, tax administration has significant impact in tax revenue generation.

Conclusion and Recommendation

In line with the research findings, we conclude that insecurity inhibit infrastructural development due to its negative impact on tax revenue. Tax administration is significant to tax revenue, thus using appropriate strategy of tax administration would add to the volume of tax revenue.

Therefore, the study recommends that government should ensure that security prevail at any cost in order to enable existence of valuable economic activities that stimulate tax drive. Being rational, government should be flexible in applying strategies for tax administration and the generated tax revenue should be appropriately utilized, i.e return the greater proportion to the taxpayer through infrastructural development. Similarly, we suggest further research on tax structure and tax collection procedure in an environment of insecurity.

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