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The Effectiveness of Value Added Tax Administration in North Eastern Nigeria

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Abstract: The purpose of this study is to review the effectiveness of the administration of Value Added Tax in the northeastern Nigeria as it relates to how it can improve Government revenue. Special emphasis was given to the possibility of increasing Value Added Tax Rate and its consequences.The challenges of insecurity in the northeast on the administration of Value Added Tax were observed. Simple percentage, table and pyramid chart were used for data analysis. The study purely used secondary data generated from the record of Federal Inland Revenue Service. It was discovered that the insecurity challenges in the region impacted negatively on both the private and public sectors of the economy as many businesses and residents have relocated away from the region which resulted into the drastic shortfall of Value Added Tax collected for the period under review. After the analysis of other problems of Value Added Tax administration in the region, it was recommended that, Government must ensure security is restored, assist in the revival of industries and ensure more training for the tax officers.
Keywords: Value Added Tax, Tax Administration, Northeastern Nigeria, VAT collection, Effectiveness and Security.

INTRODUCTION

The government's heavy reliance on revenues from oil production are raising concerns that the steep drop in prices could crimp its ability to pay for overdue infrastructure projects and fight the intensifying Islamic insurgency. In December, 2014 officials of the Federal Ministry of Finance acknowledged they would need to rein in spending by lowering the anticipated average oil price on which the country bases its budget to $65 from $75.

Nigeria faces a test of whether or not it can raise revenue and cut spending as quickly as oil prices are tumbling. The collapse in global crude rates has arrived at a particularly inopportune moment for Africa's largest economy and country by population. The government earns about 80 percent of its income from petroleum export.

The country's drop in oil income has come just as spending is rising. The country of 174 million is locked in a costly war against boko haram, an Islamic insurgency that has conquered a Belgium-size swath of its north-east, forcing the military to purchase new helicopters and tanks to respond. The cascading oil prices had pushed the naira to a record low against dollar.

It is against that backdrop that the country's finance ministry has been trying to build a budget that reflects a realistic assumption on where crude prices will stand. The Nigeria's 2015 budget initially assumed oil would trade at $78 per barrel, a projection as stated earlier the finance ministry cut to $73 in November, 2014 and then again to $65 in December of same year.

As a result of the foregoing uncertainties in revenue generation from crude export, the Federal government plans to double it value-added tax (VAT) and cancel government projects if oil prices continue to slide. Coordinating Minister for the Economy/Minister of Finance, Dr. NgoziOkonjo-Iweala, said this in an interview with The Wall Street Journal. According to her, the country is reviewing some six thousand ongoing projects to see which will be kept, delayed, or scrapped. "It will be a huge exercise," she said. If oil prices continue to sink, it will also raise its value – added tax, which at five percent to ten percent she said. Hence the need to evaluate the effectiveness of value added tax administration in Nigeria with a particular reference on the north east.

In Nigeria, although VAT is a consumption tax, a 5 percent rate is levied on suppliers (i.e. taxable individuals) who are expected to add this amount to invoices for collection from customers and for further remittance to the VAT authorities on a monthly basis. VAT is retained at 5 percent regardless of the stage of production or distribution. This assumes the absence of cascading effects. It is a non-discriminatory tax with regard to locally manufactured or imported goods. The value Added Tax Act designated the Federal Inland Revenue Service (FIRS) as the responsible instance for implementing VAT.

The north- eastern part of Nigeria comprises of six states (Borno, Bauchi, Gombe,Yobe, Adamawa and Taraba.) with this region mostly known for the production of crops and livestocks which contribute greatly to the economy of the country. The region is densely populated as compared to the southern region of the country. The major tribes are Hausa and Fulani and they are largely Muslim.

While decrying the low productivity of the Nigerian tax system, "deficiencies in the tax administration and collection system, complex legislations and apathy on the part of those outside the tax net" were identified as some of the root causes says Ariyo(1997) as cited in [1].

There is no doubt that taxation must have affected the economic development of Nigeria. Effort shall therefore be made in this research to see how much Nigeria have been able to achieve her economic goals with her value-added tax policies and administration in northeastern Nigeria.

Objectives of the study

The study aimed mainly at evaluating the influence of Vat administration on wealth creation in Northeastern Nigeria. The specific objectives of the study include:

I. To examine the dimension of revenue generated for the period under review.
II. To examine the effectiveness of Vat administration in northeastern Nigeria.

Research Questions

I. To what extent had Vat administration performed in the Northeastern Nigeria?
II. Can Vat administration in the Northeastern Nigeria accommodate the increase in tax rate as suggested by the Federal ministry of finance?

LITRATURE REVIEW

Aderetietal[2] defined VAT as a consumption tax levied at each stage of the consumption chain and borne by the final consumer of the product or service.

Value Added Tax is a multi staged Tax collection on sales at all stages of distribution. Value addition is the incremental value of a produce using labour contribution to raw materials or purchases of processed goods and services.The inputs are processed by labour to produce the final goods and services. The produce can be to manufacturer, distributor or supplier of goods and services.[3].

Linus [4] simply put Value Added Tax as a tax on value added and described the Value Added of a firm to be the difference between a firm's sales and its purchases of inputs from other firms. It is the amount of value a firm contributes to a good or service by applying it own factors of production namely: Land, Labour, Capital and entrepreneurial ability.

The definition of VAT that appears most pungent according to Linus [4] is the one contained in the U.K. Statement of Standard Accounting Practice (SSAP) No 5."VAT is a tax on the supply of goods and services which is eventually borne by the final consumer but collected at each stage of the production and distribution chain."

This definition brings out the three essentials characteristics of a Value Added Tax which is emphasized in the definition.

i. Vat is a consumer tax.
ii. Vat incidence is on the final consumer.
iii. Vat is a multi-staged tax.

Value added tax was first introduced by France in 1954. It has been embraced by well over seventy countries all over the world. These include the entire organization for Economic Co-operation and Development of countries, Japan, Canada, the state of Michigan in the USA and many African Countries. In Nigeria, the idea of VAT system started with acceptance of the recommendation of a study group on indirect taxation in November, 1991. The decision to accept the recommendation was made public in the 1992 budget speech of the Head of State. This resulted in setting up the Modified Value-Added Tax (MVAT) committee on 1st June, 1992 as recommended by the study group. The recommendation of the committee that VAT should be administered by an independent commission was rejected by the government. Tax administration was how ever given to federal Inland Revenue Services, which was already charged with the responsibility of administering most other taxes in Nigeria. [4].

AIMS AND STRUCTURES OF VAT IN NIGERIA

The Value Added Tax Decree 1993, states aims and structures of Value Added Tax in Nigeria as follow:

- To broaden the nation revenue base thereby making it less dependent on oil export.
- The tax is at the flat rate of five percent.
- The tax is collected on behalf of the Federal Government by business and organization which have registered with the Federal Inland Revenue Service for VAT purpose.
- A business or an organization which has registered for VAT, is classified as registered person such person will pay five percent on

goods and services purchased but can claim credit for this tax (called input tax) when sold.

- Five percent VAT (called output tax) is included in the price of all goods and services supplied by registered person.
- The registered person has to make regular VAT returns and either pay or receive from the FIRS (vat directorate), the difference of the input and output tax.
- To claim credit for input tax, a registered person must hold tax invoice.
- Record and account has to be kept.
- FIRS (tax directorate) provide free information and advisory services to help the registered persons on VAT.

Soyode and Kajola[5] traced the Nigerian VAT history to the two great financial institutions the international monetary fund and World Bank. The intention was towards helping Nigeria to increase its non-oil revenue. The Value Added Tax act is a Federal statues and the tax is administered by the Federal Inland Revenue Service (an arm of the Federal Board of Inland Revenue) on behalf of the Federal, state and local Government. The proceeds are shared among the three tiers of government in accordance with a formulae determined from time to time by the federal legislature. This is always subject to review.

VAT is paid on virtually all goods and services, with the exception of the following:

- Medical and pharmaceutical products.
- Basic food items such as beans, rice, cassava, maize, yam, wheat, fish and milk.
- Infant food items.
- Books and educational materials.
- Baby products such as carriages, cloths and napkins, as well as sanitary towels.
- All exported goods.
- Plant and machinery imported for use in the export processing zone.
- Plant, machinery and equipment purchased for utilization of gas in downstream petroleum operation.
- Agricultural equipments such as those for soil preparation or cultivation, harvesting or threshing, milking and diary machinery, and poultry keeping machinery.
- Fertilizers and farming transportation equipment.
- Medical services.
- Services rendered by community banks, people's bank and mortgage institutions
- Plays and performances conducted by the educational institution of learning and
- All exported services.

Where the goods or services were supplied to Government Ministry, Department or Agency (MDA) or a company engaged in oil operations, the VAT payable by the MDA or oil company is deducted or withhold at source (at the point of payment). It is then credited to FIRS on behalf of the supplier.VAT payments are made on a monthly basisnot later than 21 days of every subsequent month [6].

Nevertheless even with the seeming inescapable nature of VAT, the VAT still remain evaded (if not the most evaded).

ACCOUNTING FOR VAT

DandagoandAlabede[7] illustrated that any person who is registered and taxable under Value Added Tax Decree of 1993 is required by section 12 (1) of Decree to make a return of all vatable goods and services purchased or supplied by him to the Federal Board of Inland Revenue on or before the 14th day of the months after the month the transaction took place. In the case of a person who imports vatable goods and services into Nigeria, he will make a return on all vatable goods and services he imported into Nigeria.

A registered person is required by section 10 (1) of Value Added Tax Act to pay VAT on any vatable goods and services which he is supplied or purchased, the tax that he paid is known as input tax. A registered person who is supplying vatable goods and services to his client, consumers, distributors etc, is required by section 11 (1) of Value Added Tax Decree 1993 to collect VAT on those goods and services and the tax that he collected is known as output tax. If the tax collected (output tax) is greater than the tax he paid (input tax), he will remit the difference to the FIRS, but he will receive refund where the VAT he collected is less than the amount paid [7].

OFFENCES

Abiola[8] enumerated various offences created under the VAT Act in order to punish defaulters and minimize evasion. These are contained in chapter V. The offences ranges from furnishing of false document, evasion, failure to make attribution, failure to notify change of address, failure to issue tax invoice, resisting an authorize officer of the FRIS, issuing of tax invoice by an unauthorized person, failure to register, failure to keep proper record and accounts, failure to collect tax, failure to submit returns, aiding and abetting commission of offences. Where an offence is committed by a body corporate, every Director, Manager or Secretary and in the case of partnership, every partner is guilty and liable. Each offence attracts penaltiessuch as a fine and or imprisonment depending on the gravity. The offenceof evasion of VAT payment carries the severest of "a fine of N30, 000 or two times of the amount being evaded, whichever is greater, or to imprisonment for a term not exceeding three years." The premises of a taxable person can be sealed up where he knowingly or intentionally fails to register for

VAT after one month of being convicted for the offence of non-registration.

LEGAL FRAMEWORK

The Value Added Tax Act originally consists of 42 sections and 3 schedules. The various amendments introduced by the finance (Miscellaneous Taxation Provisions) Decrees over the years were differentiated by adding alphabets such as A, B, C etc after the amended sections. For example, in 1996, Section 8 of the Decree was amended by inserting Section 8A and 8B in addition to existing Section 8 resulting in section 8, 8A and 8B. The same applies to section 10 and 13 which later have sections 10A, 10B and 13A. The various amendment to the VAT Decree, were consolidated in Value Added Tax Act, Cap V-1, Laws of Federation of Nigeria, 2004. Sequel to the consolidation exercise, the provision of the Act were renumbered by a number to each section serially including the section which are hitherto differentiated by alphabets which resulted in 27 sections. After the consolidation exercise of 2004, the VAT Act was recently amended by the Value Added Tax (amendment) Act 2007.[8].

PROBLEMS OF VALUE ADDED TAX ADMINISTRATION IN NIGERIA

Although, it is agreeable that, there is need for VAT to replace the former sale tax according to Olaoye[9], but the government's ability to adequately and effectively retrieve the proceeds from companies and other agents of collection remains a problem. It does not appear as if there is adequate machinery to effectively monitoring the remittance withheld to the relevant tax authority. The Federal Inland Revenue Service lacks logistics support for effective administration of VAT.

The dishonest practice by some tax officers also poses a serious threat to effective tax administration in Nigeria especially when such practices are capable of having demoralizing effects on the honest tax payers. Consumer still wants to know how much of this tax these companies are collecting for VAT, more especially when such tax is not duly reflected in their invoice. It is believe that VAT is just another way of inflicting hardship on consumers to the advantages of the manufacturers and companies.[9].

Okoyeuzu[6] cited Olatunde(2010)that Tax payment in various parts of the country is easily manipulated. Tax officials double as consultants. They aid corrupt people to evade tax by helping them to compromise the books and they collect a handsome fee for this type of service rendered.

Okoyeuzu[6] also stated Uwabuike(1998) that, the success and failure of any tax system depend largely on the extent to which it is properly managed. When some people do not pay and some others do, the equity of tax is eroded.

The Nigeria economy to a large extent is dominated by a good number of informal sectors. Infact, incomes from the self-employed or informal activities is grossly unexploited. Inefficiency in tax collection mechanism poses a big problem. That is the reason that makes the quality of tax collection system weaker than is the case with more developed economies. The consequence of such is that the economy continues to lose huge amount of revenue through the unwholesome practice of tax avoidance and remittance. [6].

Naiyeju (1996) as cited by Okoye and Gbegi[10] also identified the problems Value Added Tax to be public resistance, Small enterprise exemption, Tax refund, Accountingculture, Administrative complexity, Literacy level and inflation.

Umeora[11] concluded that one would expect that an increase in VAT rate should have been effected a longtime ago, but an attempt to raise the 5% to 10% in 2007 was met by stiff opposition led by Nigerian Labour Congress. Naturally people are tax averse and are prepared to resist any increase.

On the aborted increase of VAT rate from 5% to 10% in 2007, Umeora[11] observed that the increase will empower the government by increasing the revenue but he however discovered as he cited Harmon (2007) from a social viewpoint, bearing in mind the absence of an institutional welfare system in Nigeria, it would be morally unjust to tax the unemployed indigent masses.

Tamunonimin A.N and Masa A.[12] stated that in most third world countries (Nigeria inclusive), measuring the effectiveness and efficiencies of tax especially with regards to the economic and social goals or using the socio- political and benefit received approaches has been difficult. Certain reasons account for this difficulty. One is the problem of record-keeping where there are insufficient records of the amount levied and paid as a result of corruption.

NEEDS FOR THE EFFECTIVE MANAGEMENT OF VAT

The effectiveness of VAT collection as defined by Viktor and Jana [13], is the ability of the tax administration to enforce the tax liability declared by taxpayers, as well as the tax liability arising from the tax administration's control activities (reassessment of liability after tax audit).

The performance of tax system depends critically on many structural features of an economy. Two critical components of any tax system are the capacity of tax payer to comply with the tax law and the capacity of the tax administration to assist the tax payer to comply as well as enforce compliance where it is not voluntarily forthcoming. The credit- method VAT is a self-assessed tax which puts a large burden on the tax payer in terms of appropriately issuing VAT-invoices, maintaining books and records, collecting VAT, filing returns and making payment to the authorities. The success of a VAT therefore, depends critically on the capacities of the tax payers. [14].

The focus of this study however, is on the capacities of tax administration to facilitate and enforce a VAT.

EFFECTS OF INSECURITY ON THE ECONOMY OF NORTHEAST

It could be viewed from two different perspectives, namely, the states and individuals. The economics activities of states are dead which led to migration of people from the affected areas due to restiveness. Thousands of people have died in the Boko Haram's Bloody campaign which led to closure and abandonment of people's business activities within the region. Reduction of people's patronage of the products and goods from the region because of the rumour that members of Boko Haram are planning to send poisonous products from their region to other part of Nigeria. 97% of businesses were negatively affected by the security problem. Some of them had to close down, some of them retrenched their workers while others had to cut down the number of hours of operation. Also the insurgencies of Boko Haram have reduced drastically Government derivation from the affected region due to restiveness. [15]

Research Methodology

The study purely used secondary data for the analysis. The population of the study comprises of the record of the Value added tax generated by the Federal Inland Revenue Service in Northeastern Nigeria, from which a sample of the five years record was drawn based on the purposive sampling techniques.

The analytical tool adopted by the researcher in analyzing the data collected for the study was descriptive statistics. This involves the use of percentage, table and pyramid chart.

DATA PRESENTATION AND ANALYSIS

The data presented, analyzed and interpreted as shown below comprised mainly of secondary data obtained from the records of the Federal Inland Revenue Service.

Table 1: The Value Added Tax (VAT) of Northeastern Nigeria for five years

S/NO	YEAR	AMOUNT ₦	% ON TOTAL
1	2010	8,240,766,869.25	24.75416
2	2011	8,385,892,065.68	25.19009
3	2012	8,578,748,559.65	25.76941
4	2013	7,262,729,269.54	21.81626
5	2014	822,297,775.81	2.470072
TOTAL		33,290,434,539.93	100

Source: Federal Inland Revenue Service.

Table-1 shows that ₦8,240,766,869.25 representing 24.75416% of total vat of ₦33,290,434,539.93 was generated in 2010, ₦8,385,892,065.68 representing 25.19009% of total vat was generated in 2011,₦8,578,748,559.65 representing 25.76941 of total vat in 2012, ₦7,262,729,775.81 representing 21.81626% of total vatin 2013, for2014, ₦822,297,775.81 representing 2.470072% of total vat was also generated.

Table one can also be converted to pyramid chart below (Fig-1) for more clarity.

Both the table and chart are quite revealing. The table and chart shows there were drastic shortfalls of Value Added Tax collections towards 2013 and 2014. Several factors were observed to have played major roles.

Insecurity: To say that the deadly activities of Boko Haram are killing the economy of the north is an understatement. In most states in the north, the devastating socio-economic effects of the sect's serial killing and bombings, especially inBorno, Adamawa, Yobe, Gombe, Bauchi and Taraba has destroyed economic and commercial activities with many people relocating to other places thereby reducing the coverage of Value Added Tax collection.The Maiduguri's Monday market which is said to be the biggest market in the region is reported to have been seriously affected as hundreds of shop owners, especially southerners are said to have closed their businesses and left the troubled city.

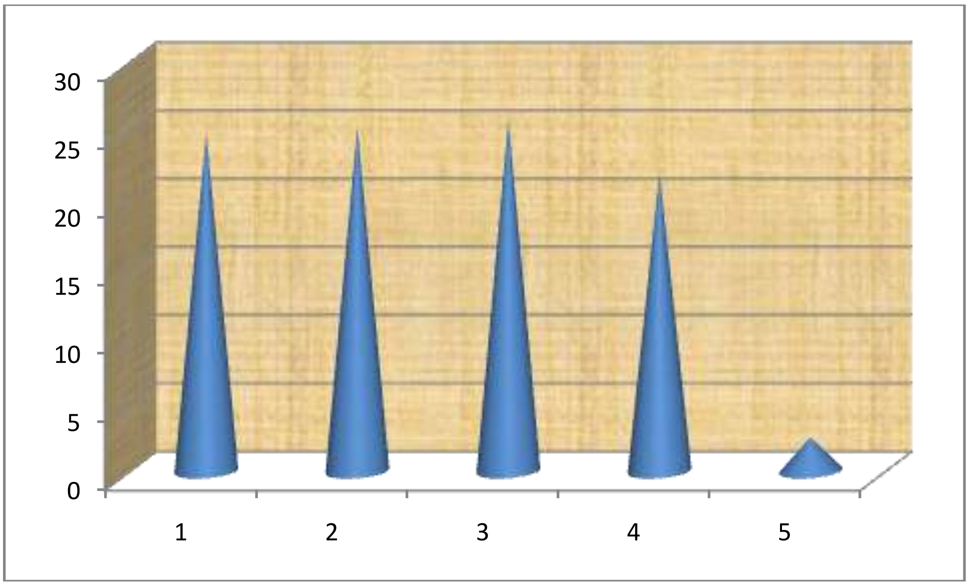

Fig-1: The Value Added Tax (VAT) of Northeastern Nigeria for five years

Banks and their customers are also said to be operating in difficult situation and have reduced their business hours to guard against being attack by the members of the sects. The security challenges have impacted negatively on both private and public sectors of the region's economy as many business men and traders have relocated their businesses from the region. The indigenous business community especially the merchants are not faring better as they count their losses as their customers who used to patronize them no longer do so for the fear of the unknown. These and other negative effects of Boko Haram onslaught in the region contribute to the drastic shortfalls of Value Added Taxfor the period under review.

Only recently the MD/CEO of Lafarge Africa region, Mr. Guillaume Roux acknowledged the company lost a sum of 2.5 billion naira to insurgency in the northeast Nigeria .This loss only covers a period of November 2014 to April 2015.(Nation newspaper, 18/6/15).This has a devastated effect on the Value Added Tax generated from the region.

The magnitude of tax evasion reflects the ineffectiveness of the tax administration. Value added tax evasion distort the economic environment of the region because some entities gains from it which in the long run encourages other entities (the good ones) to resort to similar practices even though it was not their original intention. Most times, VAT is evaded because of the existence of various deficiencies in reporting and calculating the tax liability correctly due to inability to interpret legal requirement, ignorance of law (I don't know that I am liable to tax) and in many instances the connivance of the tax officers whose aims are to defraud the government.

Most of the tax officers are misfit for the job. Their employment is like putting the square peg in a round hole. The lack of knowledge for the job and even the knowledgeable among them, there is no periodic training. Tax policies changes frequently there by rendering obsolete, the knowledge some of the officers earlier had. It seems Nigeria does not have comprehensive data of all the businesses in the region which make it easy for them to take every slightest opportunity to evade Value Added Tax.

CONCLUSION

The insecurity situation has taken its toll on the economy of northeastern Nigeria as many people have fled the region. It is natural that when you have such a situation as it is in the region, it will affect the economy fortunes vis-à-vis the collection of Vat, especially where the people go out to do business under the atmosphere of fear.

The drastic shortfalls of Vat collection towards 2013 and 2014 was as a result of intensive terror attacks by the Boko Haram group during this period which almost crumbled the economy of the region. Sadly the Governors of the region appear helpless in containing the situation as the sect continues with its bombardment.

The escalating revenue loss being experienced during this period can also be attributed to tax evasion or non remittance of VAT by organizations as the Federal Inland Revenue Service in this region is not doing enough to enforce the Value Added Tax compliance, especially during this trying time that requires aggressive and more tactical response.

Increase in the rate of VAT as advocated by the Federal Ministry of Finance to cushion the effect of dwindling revenue as a result of fall in the price of crude oil might cause more harm than solution in the region as this may force the businesses in this region to increase the prices of their products and services which many people may not afford, this can lead to closing down of more businesses with a repercussion of unemployment.

RECOMMENDATION

The Government must ensure everything possible is done to secure the region and the nation at large. It should intervene in various business sectors especially the revival of industries, granting of business loans, development of business and alleviation of poverty. Borno the 'Heart Beat' of the northeast has border links with three international communities and all these routs had been very viable business routs, if the links with these communities are renewed businesses shall boom again in the state and the nation in general with its eventual increase in Value Added Tax collections.

The Federal Inland Revenue Board should create an effective and reliable data base for every vatable persons to minimize the incidence of tax evasion. There should be stringent penalty impose on any individual or corporate body that indulge in any form of VAT malpractices irrespective of their status.

There should be constant training and retraining of VAT administrators through seminars and conferences to keep them abreast with the modern trend in tax administration.

There must be strict enforcement of discipline among the tax officers that are found wanting of corruption and other frauds.

If increase in VAT rate is to be implemented, there should be consideration for a decrease of other taxes (wage and income taxation), job loss would be reduced significantly. It can therefore be concluded that changes in VAT rate would have a limited impact on employment since many businesses may choose to absorb the increase and accept a reduction in their profit.

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