This research work is titled “Problems and prospects of income tax Administration in Nigeria” the aim of this work is summarization as determining the proportion of taxation adults who pay tax, the root cause of non-payment of tax, rate of tax compliance of self employed persons, taxes collected whether they are correctly remitted to the government. In the light of these the research problem is to identify the hoop holes in the administrative machinery of income tax in Nigeria. In the course of this work, the methodology context will be explored in the note of data collection and analysis. The data are well collected from both primary and secondary sources which include questionnaire, discussions with officials of the board, taxjournal and website of the board. In this research work, the researcher identified his findings to improving income tax administration in Nigeria lead to better prospect. The researcher, for the course of this study recommended the following, that the tax should be regularly reviewed, that there should be tremendous monitoring of the various tax officials and that the federal inland Revenue service (FIRS) should be equipped with modern facilities as all this help to foster a better tax system in Nigeria.

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CHAPTER ONE

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Nigeria is organized by a federal system, hence its fiscal operation adhere to the same principle. This has serious implications on how the tax system is administered in the country. In Nigeria the government's fiscal power is based on a three-tiered tax structure divided between the federal state and local government, each having a different tax jurisdiction, as at 2003 about forty (40) different taxes and levies are shared among the three levels of government which are their sources of revenue.

The Nigeria tax system is lopsided and dominated by oil revenue. The most veritable tax are handled by the federal government and the lower tiers are responsible for the less buoyant ones. The federal tax corporate bodies while state government and local government tax individual except the residence of federal capital territory, personnel income of police, armed forces department of foreign affairs which are strictly for
federal government. The federal government on average account for 90% of the overall revenue annually. In 2005 the breakdown of total tax and levy collection of the three tiers of government was 96.4 percent for the federal state and 0.6 percent for the local government (Philips) (1997). A major element contributing to this development was the prolonged military rule that has ignored constitutional provisions. Indeed because of the various quest of the government in redistribution of income, poverty eradication emphasizing the rise in per capital income solving unemployment problems and reduce inequality which is a breath on the nostril of a modern government.

Taxation therefore, is a compulsory levy imposed by the subjects or upon his properties as to up it’s over sight function. The main purpose of taxation is to raise fund to meet government’s expenditure and redistribute incomes or wealth and management of the economy. Tax collected comes back to the people informed of social amenities. As these amenities increase taxation assure as greater importance since it’s the major source of government revenue. Taxation encourages savings and regulates expenditure. The granting of tax relief provides incentives for the private sector; the direct tax especially the pay-as-you-earn (PAYE) is progressively high so as to redistribute income of individuals equitably. Some individual regard taxation as important fiscal measures not only for the benefits it yields to the government but also because it directly affects this income level and therefore, their standard of living.

1.1 BACKGROUND OF THE STUDY

Then Nigerian Inland Revenue which eventually passed through series of transformation was created in 1943 when it was cut out from the erstwhile Inland Revenue Department that covered what was then the Anglo-phone West Africa (Including Ghana, Gambia and Sierra Leone) during the colonial era. In 1958, the Board of Inland Revenue was established under the Income Tax Ordinance of 1958. The name was later changed in 1961 when the Federal Board of Inland Revenue (FBIR) was established under section 4 of the company Income Tax Act (CITA).

A further transformation of the FBIR took place when the finance (Miscellaneous Taxation Provisions) Act No. 3 of 1993 established the Federal Inland Revenue Service as the operational arm of FBIR.

The federal Inland Revenue Service is a statutory body which has the administrative responsibility for the following taxes:
- Petroleum Profit tax
- Companies Income tax
- Withholding tax on Companies, residents of the federal capital territory and Non-residents
- Value added tax
- Education tax
- Capital gains tax on persons, corporate, residents of the federal capital territory and Non-residents
- Stamp duties on bodies, corporate and resident of federal capital territory
- Personal Income tax of all eligible persons.

1.2 STATEMENT OF THE PROBLEM

These are legion of problems militating against the Income tax administration in Nigeria. So of them are highlighted thus:
- Tax evasion by taxpayers were by an individual makes a deliberate attempt to establish tax
- Full identification of persons to be taxed are not know because adequate tax roll is not available
Lack of requisite and qualification of the officials
Problems of assessment whereby notice can be servered to an individual because of address and place of residence cannot be easily traced
Difficulties of the collection: these occurs when some individual refuse to pay tax
Embezzlement and pilferage of tax proceeds: these happens when tax so collected are manipulated
Poor infrastructure and other facilities for the officials

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