

ABSTRACT

A research into the implications of Nigerian value Added Tax [VAT] on the payers [a case study of Enugu State] cannot be over –emphasized .

In pursuance of this investigation , the research used both primary source of data collection , like oral interview as well as secondary sources such as textbooks , Journals , Magazines and professional bodies . The data collection were then analysis using simple percentage , pie chart and the chi- square .

It will be noted that any VAT depends on the value Added and there is no way VAT could be attempted in isolation of this value Added. Since VAT also depends on income and profitability of individuals and companies, the quest for VAT should be planned and coordinated

Effect was made in this research work to investigate on the constraints encountered in the imposition of VAT and also in the recommendation were given the way of overcoming them .

This study is obvious if we should realize that this work will enable us to know this contribution from VAT has helped in the Nigerian general economy so far and know if it worth it or not.

The project is divided into five chapters in which the first chapter deals with the introductory part , statement of the problem, purpose of the study , significance of the study, research hypotheses , scope and limitations and definition of terms.

Chapter two deals with review of related literature as related to VAT and as it affects the tax payers, definition of VAT. The evolution of Value Added Tax , why modified value added tax in Nigeria , sales tax and value added tax , value added tax in Nigeria and the implication of VAT on the tax payers .

Chapter three deals with research design and methodology used , primary , secondary, sources of data analysis , population and sampling procedures.

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