

PDF - PROBLEMS OF ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX IN NIGERIA A
CASE STUDY OF BOARD OF INTERNAL REVENUE DELTA STATE - researchcub.infoABSTRACT

Collection and assessment of personal income tax has been bedeviled with problems. These problems made the researcher to investigate if there were problems existing and if so, what are the consequences to the state. As a result, some related literature was reviewed; some vital data were also collected from primary and secondary sources. The major findings of the study was that the personal income payer who measured their profit do not follow acceptable format from profit and loss account measurement e.g. cash and stock withdrawn from business are not properly recorded. Absence of proper assessment have noticeable impact on tax payers in the management of their business, most of the tax payers do not keep proper books of account of their business. More incentive such as promotions and rebates should be given to tax officials on the tax collected.

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CHAPTER ONE

1.0 INTRODUCTION

1.1 BACKGROUND OF STUDY

Government of a State needs money to secure its tertiary and to provide social services such as maintenance of law and order, security, lives and property of its citizens. This is becomes compulsory that every subject of a State must give financial support to the Government as nearly as possible in proportion to their income. That is, in proportion to the revenue which they respectively enjoy under the protection of the state (Smith, 1904:310).

Therefore, tax is a compulsory levy imposed by Government against the income, profit, or wealth, of the individual partnership and corporate organizations

Tabanis Ochigu (1994:1) stated that "in Nigeria tax is levied on the authority of the Federal Government, income tax Government Act 1961 (FAMA) and subsequently amendments including the finance (Miscellaneous Taxation Provisions) Decree 1992 and the (Finance Miscellaneous provision) Decree 1993.

These laws are not static as they are changed almost each year during the budget speech. The direction is determined by what the Government wants to achieve.

However, the yield from personal income Tax (PIT) has been less than the expected or budget. This poor yield has found to be as a result of personal income tax. This has adversely affected the yearly income of Government, since taxation is one of the major source of Government revenue

Personal income tax was introduced in 1799, as a means of paying for the war against the French forces under Napoleon. The cost of persecuting the war had drained Britain's resources and run up a considerable national debt. The army was starving, and poor conditions in the Navy in 1797 had led to mutiny so tax was introduced as an "aid and contribution for the prosecution of the war". Taxation had to continue amidst protests from people. Even Lady Goliva Roda naked through the streets of currently in the century to persuade her husband to reduce it.

In the year 1979 where a tax clearance certificate issued to late Dr. Nnamdi Azikiwe was contested as and when due. The court ruled that in accordance with the former region finance law 1958, Azikiwe objected to the tax and made part payment of up to 50% of amount due accordingly and waited for his objection to be resolved thereafter and therefore was deemed to have paid his tax as when due.

In the Northern Region, such part payment would not have sufficed, because in the personal income tax 1962 of the North full payment of tax must be made irrespective of pending objections tax legislation throughout the country.

In Delta State, this is the case study in one of the thirty-six (36) States in Nigeria which is located in South-South region. The state capital is Asaba in Aniocha Oshimiri Federal Constituency. It is made up of twenty-seven (27) local Government Areas. Its state Board of Internal Revenue is located at NO. 42 Ezenei Street Asaba the board comprises of :

Executive Head of State services as chairman, appointed by the state Governor.

Three other persons nominated by the commissioner for finance in the state on their personal merits.

The Directors and Head of Department within the state service.

The Secretary is appointed by the board from within the state service. The legal adviser is a member of the state board and represents the board in his professional capacity in any proceeding in which the state board is a party. The Quorum is five members of which one must be the chairman of a director.

On the basis of the problem surrounding the and collection of personal income tax, that this project is based in order to quest for a finding solution to them.

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