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CHAPTER ONE  
INTRODUCTION

An important sacrifice one makes towards the upliftment of one's country is the payment of tax. Revenue accrued from taxes are used by government to discharge its enormous responsibilities.

Therefore, we can say that taxation is the process or machinery by which communities or groups of persons are made to contribute part of their income in some agreed quantum and methods for the purpose of administration and development of the society.

It is a levy imposed by the government against the income, profit or wealth of individual, partnership and corporate organization. This is why it is often referred to as a civil obligation.

In Nigeria, there are other forms of taxation. Dating back to the days of our great grand fathers where by communities taxed themselves through communal labour to execute community projects or to help the community. This is still practiced in various parts of the country today. In that concept the basis and objectives of taxation are so laudable and acceptable. It is surprising that people still want to evade it or avoid it completely perhaps; it is the entire system that gives room for evasion, avoidance and other problem of taxation or may be the societal ills and failure that makes people want to evade it. Let us therefore now look at the structure and system of taxation in Imo state and appraise the effectiveness or otherwise and its problem.

**AN APPRAISAL OF TAX COLLECTION SYSTEM IN NIGERIA (A CASE STUDY OF FEDERAL BOARD OF INLAND REVENUE SERVICE IN IMO STATE)**

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