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CHAPTER ONE

1.0 INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Government of a state needs money to secure its territories and to provide social service such as maintenance of law and order, security of lives and properties of its citizens. Thus, it becomes compulsory that every subject to a state must give financial support to the government as merely as possible in proportion to their income. That, it in proportion to the revenue which they respectively enjoy under the

protection of the results of economic activity of individuals of a State to support its government in the discharge of its constitutional responsibility of providing enabling environment for economic activity and security of lives and properties.

Taxation is of two types and they are direct and indirect taxes.

Indirect taxes are levied on goods and services and they include import duties, export duties, exercise duties etc. among all forms of direct tax, personal income tax remains the most important significant component of direct taxes. It is imposed mainly on self-employed individual, tax is mainly pay-as-you-earn scheme, which involves deduction from income of the said employees or government and remittance to the appropriate tax authority.

Direct taxes are levied on income and properties of individual and companies examples include personal income tax, companies income tax, capital gain tax, petroleum profit tax, education tax etc. The issue of personal income tax is the inability of a taxable adult to report a source of taxable income been a cancer worm that has eaten deep into the state's major sources of revenue. These problems have started long ago, as evidence in history, tax payment has been a catalyst that sparked off many violence in the country, for example the Owerri Women Riot of 1929 was as a result of women fear of tax imposition on them. The rate at which tax evasion on government revenue has been growing is very alarming. In an attempt to minimize tax evasion in Nigeria, many states have introduced or adopted several measures such as operation show your tax clearance policy before one could be awarded contract or register business firm.

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