

## PDF - THE ETHICS OF TAX EVASION; PERCEPTUAL EVIDENCE FROM NIGERIA (A CASE STUDY OF SOME SELECTED LOCAL GOVERNMENT AREA IN AKWA IBOM STATE) - researchcub.info

**ABSTRACT**  
The purpose of this study was to investigate the perception of tax evasion to the payment of tax on ethical reasons. A case study of some selected Local Government Area in Akwa Ibom State. Extensive review of the existing literature was made and relevant information was extracted. The Design of the study is descriptive field survey and observation method and the study was conducted at the selected Local Government Area in Akwa Ibom State. The instrument for data collection is structured questionnaire and the source of data used was primary and secondary sources. The data collected were analyzed using Chi-square test ( $\chi^2$ ). Based on the analysis of this research, the researcher discovered the following as her data findings, that there is widespread ethical support for tax evasion, the study showed varying degree of justification for tax evasion, that tax evasion is ethical sometime and also found that the perceived government corruption can make respondent to evade tax. Therefore, until those underlying cause are addressed, tax evasion may continue to be widespread.

### CHAPTER ONE

#### HISTORICAL BACKGROUND OF THE STUDY

##### 1.1 INTRODUCTION

The word tax first appeared in the English language only in the 14th century, it is derived from the Latin word taxare, which means to

“Assess” before that, English used the related word task derived from old French, for a while task and tax were both in common use, the first requiring labour, and the second money.

In the Stone Age, tax was collected in Nigeria long before the coming of Europeans; it was collected by the local Chief for the purpose of administration and defense. Every one was expected to give part of his or her proceeds from cultivation of land to the state, those who were not cultivating were required to give their human (labour) sources for public work such as clearing the bush, digging the pit latrine, wells etc. for the benefit of the community, as a whole. Failure to render such services usually resulted in loss of property which might be reclaimed after payment. With the coming of the Europeans, taxes were collected from individuals through local chief in 1964; a legislative council was set for the whole country which obliged the regional council with a large...

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