

researchcub.info **ABSTRACT**

The level of revenue generated in the Effect Of Tax Administration On Revenue Generation In Enugu state has been in a declining form due to poor administration and collection of taxes and lack of proper return of accounts. These are the negative effects that affect government revenue generation which are targeted to meet her basic functions like provision of basic amenities for her citizenry in the state. The aim of this research study is to evaluate the effect of tax administration on revenue generation to the Enugu state government. The research design adopted in this study was survey research method. Primary and secondary sources of data were used in collecting information which was analyzed using simple percentages and hypothesis tested using chi –square statistical method at 0.05 level of significant for validity and to make decisions. Findings show that there was rampant incidence of tax evasion and avoidance in the state, and the tax administration in Enugu state is inadequate, not effective and not efficiently managed thus: inadequate staff and facilities also hinder tax administration and collection. The researcher, in the final analysis drew a lasting conclusion, some of which are:- the apathy of Enugu state people towards payment of tax could be reduced by involving them in the decision making of tax administration, collection and utilization of the tax revenue. The environment should be made better by both the government and its agencies. The staff of the SBIR Enugu should be well remunerated and ensure adequate administration of tax laws in accordance with the laid down rules and regulations.

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CHAPTER ONE INTRODUCTION

1.1 BACKGROUND OF STUDY

In all generation, the problems of personal income tax generation and administration continues to surface in one form or another in virtually every society, especially in this part of the world. It is important to point out that the federal government has taken adequate steps in effective tax administration.

This failure on the part of the federal government is responsible for poor financial positions of both the state and local government. Besides, this inadequate planning and absolute laws governing taxation, evaluation and collection is characterized by chaos.

This chaotic nature of the system can be appreciated by political influence or interferences in the process of taxation during the civilian administration in the country which gave rise to untrained and inexperienced personal being entrusted with the work of collection and administration of personal income tax.

The important of these issues to tax administration in the developing countries like Nigeria, can be seen from the following extract from tax administration in under developed countries. The tax administration finds himself working with a staff which is inefficient in experienced, and poorly paid.

BOARD OF INTERNAL REVENUE ENUGU

The board of internal revenue Enugu was established to administer income tax in Enugu state just as there are likely to states of the federation.

Income tax was first introduced in Nigeria in 1904 by late Lord Lugard. The introduction of Native Revenue ordinance of 1927 was most difficult in the Eastern areas of the country, due mainly to absence of recognized central Authority Resistance to this form of direct taxation in such that it result to riots notably in Calabar, Owerri and the famous, Aba women Riot of 1929 which was so severe that it attracted a probe. Beside, the Native Revenue ordinance were also Native direct taxation ordinance for the colony and the Native income tax ordinance. These ordinance were later modified and incorporated into the Direct taxation ordinance No 29 of 1940, cap 54 and the income tax ordinance No 29 of 1943 respectively.

The direct taxation ordinance 1940 empowered native authorities to tax Africans in their areas of jurisdiction while the income tax ordinance 1943

was for the taxation of non-Africans in companies. The two ordinances were the foundation of our modern taxation which necessitated establishment of board of internal revenue in each of the states of the federation which Enugu Board of internal Revenue is one of them.

THE EFFECT OF TAX ADMINISTRATION ON REVENUE GENERATION IN ENUGU STATE.

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