

ABSTRACT

It is well known fact that there are numerous problems inherent in the Nigeria Personal Income Tax System. With the present economy, a lot of problem emanated from the assessment, collection and management of personal income tax. Personal income tax is a source of revenue to the government and, therefore, must be saved from the setbacks.

Since we are not in an ideal world, the problems associated with personal income tax may not be completely eradicated but can be reduced to a manageable extent. It is intension of this work, therefore, to find some of the hindrances militating against the tax system and to find possible remedies.

Prior to this research work, the writer held the view that people avoid to pay taxes and the beards responsible for tax collection administration are just ignorant of the importance of their task the effects. An in-depth research carried out into the system revealed, among others, people do not show commitment in this respect due to lack of adequate trained personnel in Nigerian laws and other laid down principles are not strictly followed.

TABLE OF CONTENTS

Title page

Approval page

Dedication

Acknowledgement

Abstract

Table of contents

CHAPTER ONE

Introduction

1.1 background of the study

1.2 statement of problem

1.3 objective of the study

1.4 significance of study

1.5 delimitations, scope and limitation

1.6 definition of terms

1.7 references

CHAPTER TWO

Review of the related literature

1.8 meaning of taxation and it's origin in Nigeria

1.9 importance of taxation in Nigeria

1.10 attributes of good taxation

1.11 effects of taxation

1.12 the organizational structure of board of internal revenue

1.13 administration framework

1.14 offences and penalties

1.15 problem of personal income tax collection

References

CHAPTER THREE

3.1 summary

3.2 conclusion

3.3 recommendation

3.4 bibliography

CHAPTER ONE INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Having witness in the past and recent time, the problems associated with personal income tax collection and management has become issue of great concern. In the past, only little attention was given to this problem, but as implication becomes more and more glaring

nowadays, exportand researchers have seen the need for a lasting solution to the problem. However, the problem of personal income taxgeneration and management manifest in one form or another. In virtually every modern society, especially in the part of the world, it is very important to point out that the government finds it very hard, if not impossible to revolutionize the tax system. As stated by Emman Etal (1998), "the Federal government of Nigeria lack the will and determination to revolutionizing the tax system in general, and property tax in particular". It is this failure on the part of the Federal government that is responsible for the poor financial position of the three tiers of government.

According to Paul Ernith(1987) " withinadequate planning and absolute laws governing taxation, evaluation and collection is characterized by chaos. The chaotic nature of the system can be appreciated by political interferences in the process of taxation during the civilian administration in the country(Nigeria) which resulted in a situation where untrained and inexperienced personnel's are entrusted with job of collection and management of personal income tax."

The tax administration is faced with the problems of inexperienced and insufficient staff. He then faces a public comprising mostly of illiterates, who lack knowledge of taxation and recordkeeping requirements which a developing country must inevitably demand of its citizens. As a matter of fact, tax payers have deep – rooted suspicion arising from lack of confidence in the government whereas it is said that "taxes are the prices necessarily paid for civilized societies, as put down or stated by Russel(1960)

1.2 STATEMENT OF THE PROBLEM

The problem of tax management collection, assessment and administration is universal but seems to be more prominent in the third worlds, including Nigeria for example.

This work is aimed at identifying the problems associated with personal income tax management in Nigeria. Among the problem identified is as stated below:

- I. Inadequate training of available personnel.
- II. Difficulty in identifying taxable adults.
- III. Corrupt alliance with tax payer by tax collectors
- IV. Inadequate supply of equipment
- V. Lack of trained personnel for the assessment, collection and administration of personal income tax.
- VI. Ignorance on the part of tax payer and non disclosure of material facts to the tax authority.
- VII. Problems of non – enforcement of penalties of defaulters.

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