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INFLUENCE OF TAXATION IN A COLONIAL AND DEMOCRATIC ERA IN NIGERIA: 1999-2021

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Abstract

Nigeria is having over 77 million people as employed citizens residing in 36 states and Abuja the Federal capital as federating units of the country. Despite this, the federating units are heavily dependent on federal monthly grants to such an extent that only 4 states could meet up their recurrent expenditure without the federal allocation. Taxation has proved to be the most viable and sustainable source of revenue that sustained empires in the past and is presently sustaining governments across the globe. Therefore, the federal government and the federating units could look inward to putting in place an effective and efficient taxation of taxable corporate bodies, individuals and businesses in their jurisdiction to overcome their overdependence on federal allocations. However, the ideological, economic, political and technological factors within which governments are existing are factors that influence taxation. Consequently, the aim of this study is to interpretively evaluate these factors in the context of colonial era and present Nigeria with a view to elucidating their influences on the success or otherwise of having effective and efficient taxation in these two eras. To achieve this, relevant secondary data on these factors and other facts and figures from government publications are theoretically reviewed looking into how they were or are being implemented. Results revealed that colonial administrators are more ideological and have efficiently utilized their economic, political and technological circumstances on taxation. Democratic governments should be more ideological, efficiently utilize their economic and political circumstances and leverage on technology for efficient taxation.

Keywords: Ideological, Historical, Technological, Taxation, Colonial

1. Introduction

Nothing in this world can be said to be certain, except death and taxes and this is stressing that in the same way that death is inevitable so also the payment of taxes in organized societies (Pirie 2019). Therefore, taxation is the most viable and sustainable means of raising needed finances for public expenditure and income redistribution in ancient empires (Jia, Li & Gao, 2019; McLure, Neumark & Cox, 2020). Taxation is also playing significant role in

today's modern civilized societies with average tax to Gross Domestic Product (GDP) ratio of 33.50% in countries of the Organization for Economic Cooperation and Development (OECD) for 2020. Similarly, the average tax to GDP ratio of Asia and Pacific countries is 21% while that of Sub Saharan African countries is 16.60% in 2019 (OECD 2022; 2021a; 2021b). Conversely, Nigeria's tax to GDP ratio as at 2019 is only 6% which is far below the African average of 16.60%. This is coming at a time

when the federating 36 states and the capital are heavily dependent on allocations from federally collected revenue (Nigerian National Bureau of Statistics 2020).

This apparent tight fiscal situation facing the federating units of Nigeria is coming at a time when most of these states are endowed with taxable agricultural and other natural resources, large number of Micro, small and medium enterprises and large working populace which could enhance the fiscal capacities of the states. However, the ideology of government in power, economic advancement, political circumstances and technological advancement are factors considered as influencing the nature of fiscal and taxation practices of the government (Garba 1986). Nigeria of today is a former colony of Great Britain; consequently, the aim of this paper is to theoretically review the ideology, economic, political and technological circumstances within which the colonial government administered taxation. The objective is to present how colonial governments administered taxation and, in this way, present governments at federal and state may draw lessons that may help in enhancing revenue generation. This background is section one of the paper, section two is on literature review, section three dwells on discussion while section four is conclusion of the study.

2. Literature Review

This section review literature related to the study which takes the form of conceptual and empirical review.

2.1 Nigeria

Modern state of Nigeria came into being in 1914 and got independence in 1960 ushering its first civilian administration in form of parliamentary system as a British legacy. This government was overthrown in a bloody military coup in 1966 which was succeeded by other coups until 1979 when the country was returned to democratic governance which was also overthrown by the military in 1983 until 1999 when it was returned once again to democratic system of governance. The current federal structure of the country is composed of 36 states, 774 local councils and a federal capital in Abuja (Falola & Heaton 2008). Economically, the country was heavily dependent on agriculture during the entire colonial period. However, commercial discovery of oil in 1958 shifted government focus to this new sector resulting into the crowding out of

other sectors and becoming a Dutch disease for the country (Elwerfelli & Banhin 2018). Consequently, this study is focusing on democratic Nigeria 1999 to 2021 which is perhaps characterized with good governance and accessibility to information on conducts of governments' more than military regimes (Mohammed 2016).

2.2 Ideological Factor

Ideology is said to originate from French word *idéologie* introduced by a French philosopher Destutt de Tracy during the French revolution and he referred to *idéologie* as "science of ideas. Thus, ideology is defined as a system of ideas that seeks to explain the world and how to change it. This definition could be contended as capable of encompassing any kind of writers' view or perspective be it economic, political, social, religious or otherwise to explaining ideology. (Cranston 2022). Ideology is also seen as a highly flexible concept which could be political, economic, religious or sociological. Thus, it has connotations of political sophistication, modes of thought, dealing with the most alienated by the status quo in the society or based on concrete interests of a social class (Gerring 1997). Ideology in this study is considered as the system of colonial ideas on taxation and how to change it which is the perspective of Cranston (2022).

2.3 Economic Factor

The word economy can be traced back to the Greek words οἰκονόμος meaning one who manages a household. In today's modern context an economy could be considered as a process in which raw materials are transformed into something of value which could be tangible or non-tangible (Shek, Chung & Leung 2015). It also refers to the relationship that exists between production, trade and the supply of money in a particular country or region (Panth 2021). An economy could be dependent on natural resources or on manufacturing or on services and the nature of the economy influences capacities of states to raise levels of taxation (Shek, Chung & Leung 2015). The dominant global economic systems are perhaps capitalism, socialism and mixed economies (Cohen 2009) with each system having different approach to taxation. Economy in this study is considered as the prevailing economic development in which the government is functioning.

2.4 Political Factor

Politics comes from the Greek word polis which means everything that concerns or belongs to the polis or city-state or simply concerning the state in the modern context. Politics is seen as an art of government, as a public affair, as the study of conflict resolution and as the study of power. Politics as an art is focusing on the aims and purposes of the state, the role of established institutions, the relation of the state with citizens and with other states. Looking at politics as public affairs, it is mainly concerned with activities taking place in public institutions and establishments while politics as the study of conflict resolution is about abolishing conflicts in the society through conciliations, negotiations and compromises rather than through force (Harrison, Little & Lock 2015; Valeri 2010). Politics as power is all about differences in authority among individual or groups such as the relationships existing between parents and children, teachers and students etc (Dowse & Hughes 1972). Within the context of this study, politics is considered as an art and as public affairs.

2.5 Technological Factor

Technology is said to originate from the Indo-European term *tek* meaning building of wooden houses by weaving sticks together. From *tek* comes the Greek word *techne*, initially referring to skills of working with wood broadening to specialized expertise or know how or simply knowledge of how to make things that would otherwise not exist (Agar 2020; Schatzberg 2006). Therefore, technology is defined as consisting of principles, processes and nomenclature that are clearly of arts especially those which involve applications of science considered useful as they promote benefits for the society (Bigelow 1829). It is also considered as vehicle that allows carrying out the most difficult tasks in seamlessly the easiest and efficient ways (Harris, Al-Bataineh & Al-Bataineh 2016). The invention of shaped stone tools, the discovery of how to control fire, increase sources of food, the invention of wheel, the discovery of steam engines, printing press, telephone, computer and then the internet are consequent to technology (Wright 2008). Within the context of this study technology is seen as the existing vehicle helping societies to be carrying out day to day activities.

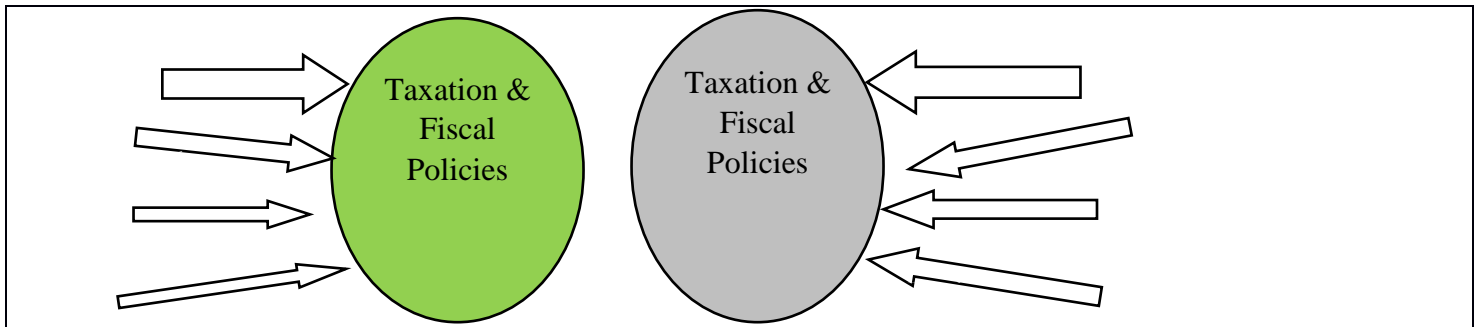


Figure I: Schema of factors influencing taxation during colonial era and present period 1999 – 2021

Source: This study

Having discussed what the concepts of ideology, economic, political and technological factors are in the light of existing literature and what they are conceived within this study, ensuing discussions are on empirical findings on the relationships between these factors and taxation.

Lazzari (2022) investigated the effects of ideology of coalition governments on tax policy in selected Latin America countries by exploring the relationship between ideologically heterogeneous governments and tax policy. Level of direct taxes collection is used as a proxy for

progressive taxation while indirect tax is considered as proxy for regressive taxation. Data for the study was collected from Stat dataset of Organization for Economic Cooperation and Development (OECD) on tax collection for Latin American countries and the Parliamentary Elites in Latin America (PELA) project. Beta regression analysis was conducted on collected data and results from the study revealed that left-wing executive is positively associated with direct taxation. Ideologically homogeneous left-wing executives are associated with

higher levels of direct taxes while left-wing executives with heterogenous coalitions are found associated with higher levels of indirect taxation.

Angelopoulos, Economides and Kammass (2012) investigated the importance of cabinet ideology on the distribution of tax burden or tax structure across factors of production and consumption in selected 16 countries of OECD over the period 1970 – 2000. Data on tax rates are obtained by using the European Union (EU) Economic and Financial Affairs (ECFIN) tax rates. To measure political ideology of cabinet, four alternative measures that locate government ideology on a Min - Max range with higher values denoting more extreme left-wing government was employed. Regression analysis with tax policy as dependent variable and tax policy and other control variables as independent variables was employed on collected data. Result from the study mainly revealed that left-wing governments tend to rely more on capital taxation relative to labor taxation; thus, they tend to increase the taxation of capital compared to labor taxation.

Mascagni, Mengistu and Woldeyes (2021) investigated how Information and Communication Technologies (ICTs) increases tax compliance in Ethiopia after the adoption of SRM to enhance the revenue collection capacity of Ethiopian Revenue Collecting Authorities (ERCA). The study is designed and conducted as a difference-in difference analysis and a letter experiment, while the former strategy evaluated the effect of SRMs digital machines adoption on tax collection the latter look into details of offsetting responses on the expense side and impact on the accuracy of reporting tax. To achieve the aim of the study, data was collected from administrative records of firms' tax returns on Value Added Tax (VAT) and profits 2010-2016. Collected data was analyzed using regression analyses and results from the study revealed positive impact of the adoption of SRM machines on tax revenue by increasing income taxes by at least 12% and increasing VAT revenue by 48%.

Fan, Liu, Qian and Wen (2020) investigated the effects of digitalizing VAT invoices in China aimed at improving enforcement, reduce data entry costs and facilitates

linking of transactions. Data for the study was obtained from government documents and conducting of extensive field interviews with firm managers and tax officials. Collected data for the study was analyzed by means of regression analysis and results from the analyzed data revealed that the reform has contributed 27.1% increase in VAT revenues collection and increase of 12.9% in total government revenue collection post digitalization. Subsequent section three discusses these factors during the colonial era in Nigeria and the present Nigeria considered as the period 1999 to 2021.

3. Discussion of Findings

Preceding section presented the conceptual perspectives of the factors of ideology, economic, political and technological factors and review of existing literature on these affecting taxation and fiscal policies of governments. These factors are discussed within the context of colonial era Nigeria and the present Nigeria 1999-2021 supported by facts and figures.

3.1 Ideology of Colonial and Democratic Governments on Taxation

British colonialists were in contact with present day southern Nigeria as early as 1850 and the North in 1903 and there are varied reasons for colonizing Nigeria, first, Christian missionaries wanted to create Christian "civilization." Two, British traders wanted economic protection; three, the need to checkmate French and Germans political influence (Falola and Heaton 2008). Based on these reasons and situating ideology within the context of Cranston (2022), taxation ideology by colonial administrators is about ensuring flow of revenue to sustain the colonial governments and help them achieve their goals and objectives. The major aim of colonial taxation is promoting export of crops to feed British industries and inducing farmers to earn the cash to pay their taxes and buy European goods (Garba 1986). Taxes existed on palm oil (Attah 2014); cotton and groundnut, caravan tolls (Garba 1986) and cocoa (Afolabi 2014). This, is consistent with capitalist economic ideology as practiced by Britain; thus, colonial administrators in Nigeria have upheld this economic ideology in colonial Nigeria.

From 1999 to 2021, Nigeria is under stable democratic governance characterized by election of leaders through voting who are expected to tackle numerous socio-

economic problems of the nation. Therefore, in contrast to the ideology of the British administrators centered on ensuring stable raw materials to British industries and market for manufactured goods, elected democratic governments ideologically are focusing on overall national development. Nigeria's population has increasingly grown from about 45million in 1960 to over 200million in 2020 (World Bank 2022) thereby making available more human manpower to the Nigerian economy. Therefore, increasing number of individuals and corporate bodies could be taxed appropriately to enhance the fiscal capacities of the governments (Saanyol 2019; Small & Medium Enterprises 2021). Conversely, this is not the situation and this apparent lack of sound taxation ideology is inconsistent with capitalist economic system that is striving to ensure citizens are paying their taxes appropriately.

3.2 Economic Development of Colonial and Democratic Governments on Taxation

Colonial administrations in Nigeria operated in an economy that is mainly agrarian in nature meaning that the governments have less tax bases as they can only tax agricultural products. Apart from having few tax bases, taxing these few bases is almost always accompanied with resentment. This notwithstanding, colonial administrations that existed in Nigeria have established efficient and effective taxation and fiscal policies within the agrarian economy they found themselves enabling them to operate successfully. Agriculture has been the mainstay of Nigeria's economy and is still the highest contributor to the country's GDP (Adams, Babagana & Mbusube 2019). The sector contributed about 21% of the over N22trillion (\$59billion) total GDP in 1999, 23% of almost N32trillion (\$105billion) total GDP in 2003, 25% of N46trillion (\$337billion) total GDP in 2008, 23% of over N63trillion (\$509billion) total GDP in 2013, 25% of almost N70trillion (397billion) total GDP in 2018 and 26% of over N181trillion (\$441billion) in 2021 (Central Bank of Nigeria 2018, World Bank 2021). However, the country's manufacturing sector is also making significant contribution to total GDP contributing about 6.5% in 1999, 6% in 2003, 7% in 2008, 9% in 2013, 2018 and 2021. Similarly, the services sector of Nigerian economy is also making significant contributions to the country's

GDP by contributing about 29% of total GDP in 1999, 27% in 2003, 32% in 2008, 36% in 2013, 37% in 2018 and 31% in 2021 (Central Bank of Nigeria 2018, Oyekanmi 2021).

Therefore, these three performing economic sectors of agriculture, manufacturing and services have provided democratic governments with broader tax bases in contrast to colonial era that relied mainly on agricultural sector alone. Consequently, combined tax bases of these three sectors should give present governments better fiscal capacities than governments in the colonial era. However, considering the tight fiscal situations of the present governments heavily depending on borrowings (Utomi 2022) is indicating that democratic governments in Nigeria are skeptical of broadening tax bases and increasing tax rates perhaps for fear of losing political power (Blom-Hansen, Monkerud & Sørensen 2004). These apparent failures of broadening tax bases and increasing tax rates by democratic governments are in sharp contrast with the capitalist system of economy in which every tax payer pays the due tax on every taxable goods or services.

3.3 Political factor in Colonial and Democratic Governments on Taxation

The period 1815 – 1914 is referred to as Pax Britannica characterized by hegemonic dominance of Britain. Therefore, Britain was not only an organized state but a hegemonic superpower with clearly defined purposes, established institutions and clearly established protocols, policies and procedures of relating with citizens and with other states (Mearsheimer 2016). Similarly, there exist privately owned factories (Beck 2022); thus, looking at politics as a public affair as discussed by (Harrison, Little & Lock 2015; Valeri 2010), there are clear mix of ownership of private institutions and entities in addition to public ones. Consequently, British colonial administrators are perhaps well groomed in establishing a state like colonized Nigeria (Michael 2020). Taxation of individuals, properties and businesses existed in Britain before 1707. Likewise, there are well-established tax institutions and judicial system for enforcement (O'Brien 1988). Thus, taxation experiences of British colonial administrators were deployed in setting up effective and efficient fiscal and taxation policies in colonized Nigeria (Afolabi 2010).

Present democratic governments are experiencing rapidly growing population that was a little over 119million in 1999 growing to over 200million in 2021 (World Bank 2022). This growing population is certainly providing more productive human manpower that are capable of generating taxable earnings. Similarly, the citizens and foreign investors have successfully established more small and medium enterprises and corporate bodies than during colonial era. Therefore, combination of increasing productive human manpower earning taxable income, increasing small and medium enterprises and corporate bodies earning taxable profits are excellent combination for governments to broaden their tax bases and fiscal policies. However, Nigeria's democratic government appears not to have the political will to take advantages of these positive developments and develop appropriate fiscal capacities. The resulting consequence is the current tight fiscal positions that governments at all levels in Nigeria are facing (Utomi 2022).

3.4 Technological Factor in Colonial and Democratic Governments on Taxation

Although agriculture was the mainstay of southern and northern protectorates of colonized Nigeria farming is carried out using traditional tools and methods (Falola and Heaton 2008). This is the level of technological developments that the amalgamated protectorates have reached when Britain conquered these territories; thus, the process of assessment and collection of taxes were cumbersome, tedious, too subjective, inefficient, ineffective and time consuming (Garba 1988). However, Britain was technologically advanced (Borth 2022) and is deploying these advancements in taxation. This has enabled colonial administrators to combine existing traditional taxation methods in colonized Nigeria with modern imported methods to administer taxation in Nigerian colony (Garba 1988). Technology is playing significant role in every aspect of human endeavors (Gopo 2022); thus, democratic governments in Nigeria 1999 to 2021 have technological resources to leverage on to institute and efficient and effective taxation and fiscal policies and regimes. These include among others digital Identifications (IDs) for capturing taxpayers into the tax net and establishing data base, electronic filling of tax returns, raising of objections and appeals and making tax

payments; however, leveraging on technology for tax purposes is still at embryonic stage in Nigeria (United Nations Conference on Trade and Development 2021).

4. Conclusion and Recommendations

The ideological inclinations of political leaders and their parties determines fiscal and taxation policies. Similarly, the economic advancement of nations determines the extent to which political leaders could formulate and implement fiscal and taxation policies. Likewise, political circumstances of nations looking at the state, its aims and purposes, institutions, its relations with citizens and other state or as public affairs influences taxation and fiscal policies of governments. Again, the level of technological advancement of a nation is a significant determinant of the taxation and fiscal policies that it can formulate and put in place. This study following interpretive approach looked into the influence of these factors on taxation in colonial Nigeria and democratic Nigeria 1999-2021. From ideological viewpoint, colonial administrators have demonstrated stronger commitment to implementing taxation policies that enabled them to achieve their colonization goals and objectives than democratic governments expected to implement appropriate taxation policies for national development. Thus, it could be concluded that colonial administrators in Nigeria were most ideological in their taxation policies to present their world as it was and committed to changing it.

The Nigerian manufacturing and services sectors which were insignificant or virtually non-existent during the colonial period are important sectors in today's Nigerian economy, despite this, it could be concluded that colonial administrators effectively taxed the then agrarian economy most appropriately than present governments with mixture of agriculture, manufacturing and services sectors. Strong state with clear aims and objectives, institutions and clear relations with citizens and other states and strong dichotomy between the public and private sectors conclusively enabled colonial governments in Nigeria to effectively administer taxation the most than present governments. Finally, it could be concluded that colonial administrators leveraged on available traditional technologies existing in Nigeria complimented with British imported technologies to appropriately tax citizens more than present governments existing in the era of advanced multi-faceted technologies. Therefore, based on findings

from this study, it is recommended that democratically elected leaders should change their ideology on taxation towards broadening tax bases and raising the tax rates appropriately. Similarly, they should efficiently tax activities in the multifaceted performing economic sectors

of agriculture, manufacturing and services for enhanced tax revenue using their political power effectively and efficiently. Likewise, they should leverage on the opportunities provided by technology to make tax administration simple and efficient.

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