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AN ANALYSIS OF VALUE ADDED TAX AND ECONOMIC GROWTH AT SUB-NATIONAL LEVEL IN NIGERIA: EMPIRICAL EVIDENCE FROM JIGAWA STATE

Sani Damamisau Mohammed Department of Taxation Federal University Dutse

Nasir Sabo Jigawa State Internal Revenue Service, Dutse

Ahmed Aminu Department of Taxation Federal University Dutse

Rukayya Tijjani Ibrahim Department of Taxation Federal University Dutse

Yusra Musa Muhammad Department of Taxation Federal University Dutse

Abstract

Value Added Tax (VAT) was introduced by the Federal Government of Nigeria in 1993 with the aim of increasing the revenue base of government thereby making funds available for developmental purposes that will accelerate economic growth. This paper empirically examined the contribution of VAT to the development of the economy of Jigawa State as one of the 36 states of Nigeria. To achieve this aim, time series data on VAT receipts by Jigawa state, and its Gross Domestic Product (GDP) measured in monetary terms are collected from the National Bureau of Statistics (NBS) and Jigawa State Bureau of Statistics (JSBS) 2013-2024 respectively. Combination of Ibn Khaldum's theory of taxation and public policy analytical framework were used to guide the conduct of the study. The collected data is analysed using simple descriptive statistical tools of tables, figures, and percentages while public policy analytical framework guided the conduct of the study. Results from analyzed data revealed that VAT receipts by Jigawa state on the overall showed increasing trend 2013-2024. Similarly, the GDP of the state showed increasing trend while the proportional contribution of VAT to GDP showed decreasing pattern on the overall. This means while VAT receipt and GDP are increasing, the proportional contribution of VAT to GDP was decreasing therefore, it is accounted by other economic activities especially agriculture. The policy implication is that policy makers in the state should pay more attention to developing agriculture all year round to continue to be boasting the GDP of the state.

Keywords: Value Added Tax, Economic Growth, Sub-National Level, Public Policy Framework, Ibn Khaldum's Theory of Taxation

1. Introduction

It is an undisputable fact that taxation as a means of raising revenue for the provision of public goods and services has played crucial role in the development of olden civilizations such as the Mesopotamian, Sumerian, Egyptian, Assyrian, Chinese, Greece and Roman civilizations (Kerr, Lassila, Smith & Smith, 2025). Taxation is equally playing important role in the development of modern civilizations represented by the countries of Organization of Economic Cooperation and Development (OECD) as the block is having an average of 33.90% tax to GDP ratio as at 2023 (Organization of Economic Cooperation and Development, 2024). Depending on the circumstances of societies, taxation as a compulsory levy is imposed on different wealth of individuals and businesses. For instance, in the Sumerian civilization there was the temple, tithes, property, labor, taxes and tribute. There was the grain tax, taxes on goods and livestock, inheritance tax, and tribute in the Egyptian civilization. Similarly, there existed the Sales tax, land tax, poll tax, inheritance tax, and tribute in the Roman civilization (Kerr, Lassila, Smith & Smith, 2025). In today's modern civilizations, such taxes as personal income tax,

company income tax, sales tax, value added tax exist (Mohammed, Kassim, Suleiman, Olamide, Olamide & Yusuf, 2024). Imposition of taxes on different tax bases is meant to enable public authorities raise as much tax revenue as possible to provide for public goods and services and foster economic growth (Kerr, Lassila, Smith & Smith, 2025).

One of the taxes contributing to overall tax collections in many countries is Value Added Tax (VAT) which is simply defined as a consumption tax levied at each stage of the consumption chain and borne by the final consumer of the product or service; thus, it is an indirect taxation (Folorunsho, 2023). VAT is also seen as a tax charged on goods and services, often levied at each stage of a supply chain (The Economic Times, 2024). Value added tax is acknowledged as a tax that rose to significance in a phenomenon that swept the world in some thirty years from theory to practice, carrying along with it academics who were once indifferent about it and countries that once rejected it (Tait, 1988). Germany and France are said to be the first countries that introduced VAT in a form of general consumption tax during the World War I. Conversely, it is contended that the variant of modern day VAT was first introduced in the French colony of Ivory Coast in 1954 and in mainland France in 1958 (Helgason, 2017). However, there are literature stating that VAT was first introduced in Albania in 1955 followed by Côte d'Ivoire in 1960, Brazil & Honduras in 1964; Denmark in 1967; France, Germany and Monaco in 1968; then, spreading to other European countries to the extent that it was tagged an affair of European Community (Caragher, 2023; Tait, 1988).

This form of taxation is adopted by about 174 countries as at mid-2023; perhaps, this made it to be tagged as 'the most important development in taxation over the last half century' (Organization for Economic Corporation and Development, 2010, p. 50). Indeed, VAT on the average contributed 20.80% of total tax revenue collected by countries of the Organization for Economic Cooperation and Development in 2022. Similarly, VAT accounted for 27.0% of total tax revenue collection by African countries; accounting for 24.9% of total tax revenue collection by the Asia-Pacific countries and 28.30% by Latin American Countries (Organization for Economic Corporation and Development, 2024). Thus, revenue from VAT is clearly contributing over one fifth of total tax collections in these regions; therefore, it could be contended that revenue from VAT is undoubtedly contributing to the economic growth of all countries in these regions.

Economic growth at sub-national levels of governments such as at state level in Nigeria often aggregate to national economic growth. Indeed, it is contended that sub-national governments being lower tiers of government enjoy the advantage of proximity to and full understanding of citizen's socioeconomic challenges, and are therefore more strategically positioned to contribute to citizens' welfare, much more than the federal government that is located many thousand kilometers away (Oladije & Orawomo, 2018). Collections from VAT in Nigeria are shared between the three tiers of governments; the federal, and state and local governments as sub-national governments in the ratio of 15%, 50% and 35% respectively (Yusuf, 2024). Value added tax is found making significant contribution to total federal government revenue (Mohammed, Kassim, Suleiman, Olamide, Olamide & Yusuf, 2024); thus, with significant portion of it going to the states as sub-national governments, it may be of significance to analyze how VAT is contributing to the economic growth of Jigawa state as one of the sub-national governments in Nigeria.

Therefore, the aim of this study is to analyze the contribution of VAT to the economic growth measured by Gross Domestic Product (GDP) in monetary terms of Jigawa state. The specific objectives are to determine the trend of VAT and monetary GDP of Jigawa state and the proportional contribution of VAT to Jigawa state GDP 2013-2024. Economic growth is anticipated to translate to improved living standards of citizens as the growth provides the basis for overcoming poverty by increasing national income and productivity, leading to higher incomes and increased affordability of goods and services, which in turn improve the material quality

of life (Duttagupta, Fabrizio, Furceri, & Saxena, 2017). Jigawa state is one of the more than 30 states that are highly dependent on federal allocations and is equally one of the poorest states in Nigeria. Therefore, undertaking this study may highlight to policy makers Jigawa state on how VAT as an important source of federal allocations to the state is contributing to its economic growth measured by its GDP in monetary terms.

This may assist policy makers in Jigawa state to further support the federal government in efficient collections of VAT revenue at least through logistical supports. Likewise, there is dearth of literature that focused on the states (Haruna, Kumshe, Magaji & Bani, 2015; Owolabi & Okwu, 2011; Unegbu & Irefin, 2011) with the most recent literature (Oto & Wayas, 2024; Iwegbe & Daddau, 2024; Joseph, Chinyere, Nwankwo & Ukanga, 2023; Mukolo & Ogodor, 2023; Promise, Victory & Wariboko, 2022; Odu, 2022; Jomoh, 2021; Kareem, Arije & Avovome, 2020) focusing on aggregate contribution of VAT to Economic growth in Nigeria. Therefore, since the disaggregated contributions of VAT to states as sub-national government is what translate to the national aggregate, studies of this nature that focus on the states may be of significance to policy makers at both federal and state levels. The results of the study may reveal to policy makers how VAT in specific is contributing to economic growth of states as sub-national units and also reveal the performance of economic growth at the level of states. This introduction is section one of the paper, section two is on literature review covering conceptual and empirical reviews, section three is on research methods of the study, section four is results and discussions while section five is conclusion of the study.

2. Literature Review

2.1 Conceptual Issues

2.1.1 Nigeria

Nigeria is a West African country practicing federalism grounded in the American presidential system of democratic governance. The country has 36 states, a Federal Capital Territory (FCT) as the seat of the central government and 774 local governments; thus, the states and the local governments form the sub-national governments. The country has an estimated population of 232.70million as at 2024 currently making it the sixth largest country in the world and its population is expected to be over 360million in 2050 (World Population Review, 2025). Majority of the population are living in rural areas that make-up the local governments and the states as the sub-national governments. It is contended that economic growth eradicates poverty, increases income and improve material standard of living (Duttagupta, Fabrizio, Furceri, & Saxena, 2017). Therefore, economic growth at the sub-national levels of governments in Nigeria translate to aggregate economic growth in the country (Oladije & Orawomo, 2018); therefore, attention should be paid to achieving economic growth at the sub-national levels.

2.1.2 Value Added Tax

Value added tax is an indirect consumption tax levied at each stage of the consumption chain and borne by the final consumer of the product or service (Folorunsho, 2023) or is a tax charged on goods and services, which is often levied at each stage of a supply chain (The Economic Times, 2024). Germany and France are said to be the first countries that introduced VAT in a form of general consumption tax during the World War I while some literature stated that the modern day VAT was first introduced in the French colony of Ivory Coast in 1954 and in mainland France in 1958 (Helgason, 2017). Still some literature reported VAT as first introduced in Albania in 1955 followed by Côte d'Ivoire in 1960, Brazil & Honduras in 1964; Denmark in 1967; France, Germany and Monaco in 1968; then, spreading to other European countries of European Community (Tait, 1988; Caragher, 2023).

Value added tax was implemented in Nigeria in 1993 through the promulgation of the Value Added Tax Decree No. 102 of 1993; however, it became effective 1st January, 1994 (Federal Inland Revenue Service, 1993; Ugwa & Embuka, 2012). The VAT was introduced to among others broaden the bases of the

abolished Sales Tax and generate more revenue for the governments (Federal Inland Revenue Service, 1993). The rate of VAT is 7.5% on all goods and services subject to it and the tax is now governed by the Value Added Tax Act Cap V1, LFN 2004 as amended (Federal Inland Revenue Service, 2024). Under the 2004 Act as amended, three groups of taxpayers are obligated to deduct VAT at source and remit directly to the tax authority. These are; one, Nigerian companies that are carrying on VATable transactions with non-resident companies within the country; two, government ministries, statutory bodies and other agencies of government; and three; companies operating in the oil and gas sector (Federal Inland Revenue Service, 2024a). Studies such as (Amahalu & Umunnakwe, 2024; Chinyere, Nwankwo & Ukanga, 2023; Haruna, Kumshe, Magaji & Bani, 2015; Iwegbe & Daddau, 2024; Inimino, Otubu, & Akpan, 2018; Joseph, Promise, Victory & Wariboko, 2022; Jimoh, 2021; Kareem, Arije & Avovome, 2020; Mukolo & Ogodor, 2023; Oto & Wayas, 2024; Odu, 2022) used the monetary value of VAT collections to represent VAT which this study also adopt.

2.1.3 Economic Growth

Economic growth is a broad term that describes the process of increasing the real Gross Domestic Product (GDP) a country or any social setting (Corporate Finance Institute, 2025). Economic growth is also seen as an increase in the size of a country's economy over a period of time and the size of the economy is measured by the total production of goods and services in the economy referred to as gross domestic product (Reserve Bank of Australia, 2025). Economic growth exerts a direct impact on the quality of standard of living of citizens of a country as it increases production capacity, increase in income, and increase in consumption of more goods and services (Corporate Finance Institute, 2025). Economic growth can be measured in 'nominal' or 'real' terms, the Nominal growth is referred to as the increase in the dollar value of production over time while the real term refers to increases in the volume of produced goods and services (Reserve Bank of Australia, 2025).

GDP can be measured both in monetary terms and as a percentage revealing its patterns of changes. The monetary terms refer to the actual value of GDP, which is typically measured in a country's currency or US dollars while GDP growth rate as a percentage, shows the change in GDP from one period to another often one year (World Bank Group, 2025a; 2025b). Studies have used both the monetary and percentage measures of GDP as a proxy of economic growth to examine the relationship between various variables such as VAT and economic growth (Amahalu & Umunnakwe, 2024; Haruna, Kumshe, Magaji & Bani, 2015; Iwegbe & Daddau, 2024; Inimino, Otubu, & Akpan, 2018; Joseph, Chinyere, Nwankwo & Ukanga, 2023; Joseph, Promise, Victory & Wariboko, 2022; Jimoh, 2021; Kareem, Arije & Avovome, 2020; Mukolo & Ogodor, 2023; Oto & Wayas, 2024; Odu, 2022). This study adopts the monetary measure of GDP as proxy of economic growth in consistence with (Oto & Wayas, 2024; Joseph, Chinyere, Nwankwo & Ukanga, 2023; Victory & Wariboko, 2022; Jimoh, 2021; Kareem, Arije & Avovome, 2020). Ensuing section 2.2 is empirical review of literature on VAT and economic growth and the review is in form of an inverted pyramid that look into global perspectives and narrowing to Nigeria and states in Nigeria as sub-national national governments.

2.2 Empirical Review

Veliu and Duro (2024) undertook an empirical analysis of VAT revenues on the economic growth of Albania covering 2009-2023 with the aim of determining the influence of VAT revenue on economic growth. To achieve this, the study collected data from the Ministry of Finance, General Directory of Tax and Customs on VAT, inflation and exchange rate. The collected data was subjected to a linear regression to estimate the impact of VAT revenue on economic growth which emerges from the normal distribution function for time series data from 2009-2023. However, the study is not guided by any theoretical framework. Empirical findings from the study provided that VAT revenues increase the economic growth rate regards the p-value. Further results from the econometric model revealed that there are inner problems in the Albanian economy,

especially the inflation rate which impacts the economic growth more than those imported by the abroad economies.

Fadillah, Gunarto and Helmi (2024) evaluated the impact of Value-Added Tax on economic growth, inflation, unemployment, and consumer behaviour in Indonesia 2000- 2023. The study collected data on the variables of VAT measured by the applicable VAT rates in Indonesia each year as the dependent Variables. Economic Growth measured by Indonesia's annual GDP growth rate, inflation measured by Consumer Price Index (CPI), unemployment using the open unemployment rate and consumer behavior measured by household consumption data. Data on these variables are obtained as quantitative secondary from Badan Pusat Statistik (BPS), Bank Indonesia (BI), and Indonesian ministry of finance over the period of the study. Collected data is analysed using Vector Autoregression (VAR) approach and the Granger causality tests to allow for the examination of the relationships between the variables in the analytical model. However, the study does not adopt any theoretical framework as a blueprint to guide its conduct. Empirical results from the study revealed that implementation of VAT significantly affects Indonesia's economic growth which is however negative in the short run but is projected to have positive impact in the long term.

Ávila-López, Zayas-Márquez, Vázquez, and León (2024) analyzed the relationship between value added tax (VAT) and economic growth in China and Mexico for the period 1991-2021. To achieve this, the study collected annual time series data on the variables of VAT revenue, and GDP from the data bases of World Bank, Organization for Cooperation and Development and the National Statistics Office of China and Mexico 1991-2021. Collected data is subjected to Auto Regressive Distributed Lag (ARDL) using the Python software but the study is not guided by any theoretical framework as a blueprint for its conduct. Results from the study revealed that for China, the coefficient of Ln_VAT_revenue showed there is a positive relationship between VAT and GDP at the chosen 5% level of significance. For Mexico, the empirical results revealed that the coefficient of Ln_VAT indicates a positive but not statistically significant relationship with GDP at the chosen 5% level of significance.

Santiago and Atsuyoshi (2021) examines whether, in the context of OECD countries, a revenue-neutral increase in the value-added tax (VAT), offset by a fall in income taxes, may have different effects on long-run growth depending on how the VAT is raised 1970-2018. The study collected annual dataset covering 21 OECD countries during the 1970-2018 on the variables of total taxes calculated as the sum of consumption taxes; personal income taxes; corporate income taxes; property taxes; and social security contributions which include taxes on payroll and workforce. In total, 830 observations were raised from the collected, thereby giving an average observation 40 per country. Collected data for the study is subjected to pooled mean group (PMG) methodology as it allows the study to estimate the long-run growth effects of the VAT in a cross-country setting, while allowing independent dynamics for each country. Similarly, the mean group (MG) method which allows for both short and long-run parameter heterogeneity, separate autoregressive distributed lag (ARDL) models are estimated for each country, and the average of each parameter across all countries is then computed. On the overall, results from the study revealed that a revenue-neutral rise in the VAT promotes growth when it is raised through a rise in C-efficiency, while it does not when it is raised through a rise in the standard VAT rate.

Ibrohimjonova (2019) examined the impact of Value Added Tax on economic growth of Uzbekistan from last quarter of 2007 to the last quarter of 2018 due to availability of data. Relevant macro data for the study are obtained from the State Committee of the Republic of Uzbekistan on Statistics and the Ministry of Finance of the Republic of Uzbekistan. The variables utilized in the study is the Uzbekistan GDP as the dependent variable and VAT as the independent variable. The conduct of the study is not guided by any theoretical framework. Collected data is analyzed using the using Johansen co-integration test which is an important

statistical tool for estimating the pattern of relationship that exists between time series variables. Results from the study revealed that that positive shocks in VAT collections positively influence the GDP growth meaning that an increase in VAT results in an increase in the GDP of Uzbekistan.

Similarly, Owino (2019) empirically analyzing the effect of value added tax /sales tax on economic growth in Kenya for the period 1973-2010. To conduct the study, data is obtained from Annual time series data from 1973-2010 on five economic variables of gross domestic product, income tax revenue, value added tax revenue, customs duty revenue and excise duty revenue. The data was obtained from relevant government departments, Kenya Revenue Authority (KRA), Kenya National Bureau of Statistics (KNBS), Ministry of National Treasury, official published documents of the government of Kenya; such as statistical abstract and Economics surveys. Other sources include the World Bank and International Monetary Fund publications and reports. Data was also obtained from internet and library sources. The study adopted the endogenous growth model as a theoretical framework that guided its conduct. Collected data for the study is analyzed by combination of cointegration and error correction modeling through regression. Results from the study revealed that there is a positive but insignificant relationship between value added tax and economic growth in Kenya. Studies on VAT and economic growth are also conducted within the context of Nigeria as a nation and on its states as sub-national governments which is the focus of this study.

Oto and Wayas (2024) empirically examined the relationship between value added tax and economic growth of Nigeria 2003-2022. To achieve the aim of the study, time series data on Value Added Tax (VAT) revenue, Total Federal Government Revenue (TR), Total Federal Government Expenditure (TE) and Gross Domestic Product (GDP). Data for this study was obtained from the Federal Inland Revenue Service (FIRS) publications, statistical bulletins/annual reports and accounts of the Central Bank of Nigeria (CBN) and previous works of scholars 2003-2022. Triangulation of the Laffer curve theory and Ibn Khaldun's theory of taxation were used as theoretical frameworks that guided the conduct of the study. Collected data was analyzed using descriptive statistical methods and simple regression analysis with VAT as the independent variable while TR, TE and GDP as the dependent variables. Findings from the regression analysis showed a p-value of 0.000 which is less than the chosen significance level of 0.05 in the study which is showing that value added tax has a positive and significant effect on gross domestic product. Results from the descriptive statistics also showed a strong relationship of 90.2% between value added tax (VAT) and gross domestic product (GDP) and value added tax accounts for 81.4% variations in GDP for the studied period.

Similarly, Iwegbe and Daddau (2024) empirically investigated the bond between Nigeria's economic growth and value added tax 1994-2022. Data for the study which is composed of quantitative data VAT revenue, Total Revenue (TR), and Gross Domestic Product (GDP) was collected from the statistical bulletins of the Central Bank of Nigeria (CBN) 1994-2022. Combination of taxation and endogenous growth theories guided the conduct of the study. The data collected for the study was analyzed by means of descriptive statistical methods and simple regression analysis in which TR, and GDP were the dependent variables, and VAT was the independent variable. Descriptive statistical result revealed that economic growth, as captured by GDP, is a crucial driver of VAT which is indicating that an increase in VAT is implying an increase in GDP. Results from the regression analysis revealed a very strong positive association between VAT and GDP, with a Pearson correlation coefficient of 0.9787 and a p-value 0.0000 which is indicating that the model is statistically significant.

Likewise, Joseph, Chinyere, Nwankwo & Ukanga (2023) examined the relationship between government expenditure and VAT on economic growth of Nigeria 1994-2021. The study collected quantitative time series secondary data on VAT, GDP and Government Expenditure (GE) from the Federal Inland Revenue Services (FIRS), World Bank, United Nations

Development Programme (UNDP), Central Bank of Nigeria (CBN), statistical bulletin, journals, textbooks, and other pertinent private and public publications. The conduct of the study was guided by Cost of service theory which posits that individuals should be taxed based on the actual cost of public services they receive. Collected data for the study was analyzed using Vector Autoregressive model while results from the study revealed that VAT has a positive significant effect on Nigeria's GDP with a p-value of 0.05 and accounting for 91.70% change in GDP while government expenditure has a positive insignificant effect on Nigeria's GDP with a p-value of 0.09.

Similarly, Mukolu and Ogodor (2023) analyzed empirically the impact of Value Added Tax (VAT) on economic growth in Nigeria from 1994-2018. To achieve this, quantitative time series secondary data on GDP, VAT, Total Revenue (TR) and Inflation are collected from the annual statistical bulletins of the Central Bank of Nigeria (CBN) covering the period of the study. The endogenous growth theory which posits that economic growth is due to factors that are internal to the economy and not external ones was utilized to guide the conduct of the study. The collected data for the study was analyzed using the auto regressive distributed lag estimation technique. Results from the study showed that VAT has a positive and significant impact on Nigeria's GDP, it also has a positive and significant impact on total revenue in Nigeria and by extension on the economic growth and development of the country. Similarly, total revenue growth over the period also has a significant impact on GDP.

Odu (2022) investigated the effect of VAT on revenue generation and economic growth proxied with GDP and total revenue generated by federal government in Nigeria 1994-2018. To achieve the objective of the study, time-series data VAT, GDP, Petroleum Profit Tax (PPT), Custom and Excise Duties (CED), Personal Income Tax (PIT), Company Income Tax (CIT) and total revenue was collected from the publications and website of Federal Inland Revenue Service (FIRS) over the period of the study. The conduct of the study is guided by the theory of Optimal taxation which posited that a tax system should be chosen to maximize a social welfare function subject to a set of constraints which should be able to promote a utilitarian society in meeting the greatest sum of happiness for the greater number of citizens. Data collected for the study was analyzed using the vector error correction and Autoregression regression models. Results from the study on the variable of interest in this review shows that there is a negative effect of VAT on GDP at the chosen 5% level of significance.

Sowole and Adekoyejo (2019) investigated the effectiveness of VAT system in Nigeria by evaluating its influence on economic development 2008-2017. Data for the study which is quantitative in nature on VAT, GDP, federally collected revenue and inflation in Nigeria was collected from Central Bank of Nigeria, National Bureau of Statistics (NBS), Federal Ministry of Finance (FMF), World Bank Reports, and International Financial Statistics (IFS) over the period of the study. However, the study is not guided by any theoretical framework. Descriptive analysis and Analysis of Variance were conducted to in the analysis of collected and results from the analysis revealed that there is no relationship between value added tax and economic growth of Nigeria over the period of the study. Conversely, the result revealed that VAT has significant effect on federally collected revenue of Nigeria over the period of the study.

Oraka, Okegbe, and Ezejiofor (2017) examined the extent to which value added tax has affected the Nigerian economy 2003-2015. Ex post facto research design was adopted for this study. In measuring Nigerian economy, Gross Domestic Product (GDP), Per Capital Income (PCI) and Total Revenue (TR) were used in the study for the period. Secondary data on value added tax, gross domestic product, per capital income and total revenue were obtained from CBN statistical bulletin, Federal Inland Revenue Services federal ministry of finance, and journals. The conduct of the study is not guided by any theoretical underpinning. Collected data for the study was analyzed using Simple regression analysis and findings shows that value added tax has not significantly affected Gross

Domestic Product of Nigeria economy. Similarly, the result revealed that VAT has a negative relationship with per capital income but has a positive relationship with total revenue generation of Federal government of Nigeria.

Haruna, Kumshe, Magaji and Bani (2015) investigated the impact of VAT on economic growth and development of Adamawa state from 2001-2014. Data for the study which is quantitative secondary data in nature was collected from statistical Bulletin of the Central Bank of Nigeria and Adamawa budget reports. Cost of service theory which states that the cost of running government and provision of social services and infrastructure should be collectively met by the people who are the ultimate receivers of the services apparently guided the conduct of the study. Collected data was analyzed using multiple regression of the Ordinary Least Square (OLS) technique. Result from the analysis showed that VAT is statistically significant at 1 percent as indicated by the probability values of 0.0001 in Table 4.0.1. This implying that VAT has significant relationship with expenditure in Adamawa state and has significantly impacted the economic growth and development of Adamawa state over the period of the study.

Literature review is undertaken to identify gaps to justify the conduct of the current study by identifying literature gaps on which the study makes its contribution to the area of focus. Literature gaps are considered as the missing piece or pieces in the research literature or the areas that have not been explored or is under-explored which could be in terms of population or sample (size, type, location), research method, data collection and/or analysis, or other research variables or conditions (National University Library, 2025). Within the context of reviewed literature in this study, studies by (Veliu & Duro, 2024; Fadillah, Gunarto & Helmi, 2024; Ávila-López, Zayas-Márquez, Vázquez, and León, 2024; Santiago & Atsuyoshi, 2021; Ibrohimjonova, 2019 and Owino, 2019) were conducted outside Nigeria; thus, there is at least clear literature gap of location in addition to gaps in data, period covered by the studies, tools of data analysis to justify the conduct of this study. The studies conducted by (Oto & Wayas, 2024; Iwegbe & Daddau, 2024; Joseph, Chinyere, Nwankwo & Ukanga, 2023; Mukolu & Ogodor, 2023; Odu, 2022; Sowole & Adekoyejo, 2019; Oraka, Okegbe, & Ezejiofor, 2017; Haruna, Kumshe, Magaji & Bani, 2015) which are all within the Nigerian context, have differences on focus as only Haruna, Kumshe, Magaji and Bani, (2015) focused on sub-national government in Nigeria. Similarly, there are differences on time period covered, tools of data analysis and theoretical frameworks all of which justify the conduct of this study. Therefore, the study attempts to answer the following research questions.

i. What is the trend of VAT receipts by Jigawa state 2013-2024?
ii. What is the trend of monetary GDP of Jigawa state 2013-2024?
iii. What is the contribution of VAT to the GDP of Jigawa state 2013-2024?

3. Research Methods

The aim of this study is to analyze the contributions of VAT to economic growth of Jigawa state measured by its monetary GDP 2013-2024. The period covered by the study may be is long enough to reveal to policy makers in the state the contribution of VAT to its economic growth while to policy makers in the federal, it may reveal the patterns of the GDP of Jigawa state as one of the sub-national governments in the country. The study is designed as ex-post facto research in which quantitative secondary data on VAT receipts by Jigawa state, and its GDP in monetary terms are collected from the National Bureau of Statistics (NBS) and Jigawa State Bureau of Statistics (JSBS) 2013-2024 respectively. The collected data is analyzed by means of descriptive statistics which enables the presentation of large volumes of research data that could be numerically or graphically presented in a more sensible way (Jaggi, 2024). Therefore, descriptive statistical tools of figures, tables, percentages are utilized to present and analysed the collected data. The study analyzes VAT and GDP of Jigawa state by looking at the contribution of the VAT to the monetary GDP of the

state. In doing this, the contribution is rated based on quartiles of 25%, 50% and 75%-100% denoted as low, medium and high in consistence with Mohammed, Garba, Ahmad, Sallau, Babangida and Gimba (2024).

3.1 Theoretical Framework

The blueprint or the guide for the conduct of research study is what is referred to as theoretical framework (Fulton, 2010), it is also regarded as the foundation upon which a research is laid (Kivunja, 2018). Indeed, it is contended that to make research findings most meaningful (Yang, Bento & Akbar, 2019), theoretical framework need to be situated and contextualized in research studies to serve as guide (Akintoye, 2015). Consequently, it is of significance to identify and link this study with a suitable theoretical framework. This study chooses the triangulation of Ibn Khaldum's theory of Taxation and Public policy analytical framework to guide its conduct as presented in Figure I and explained subsequently.

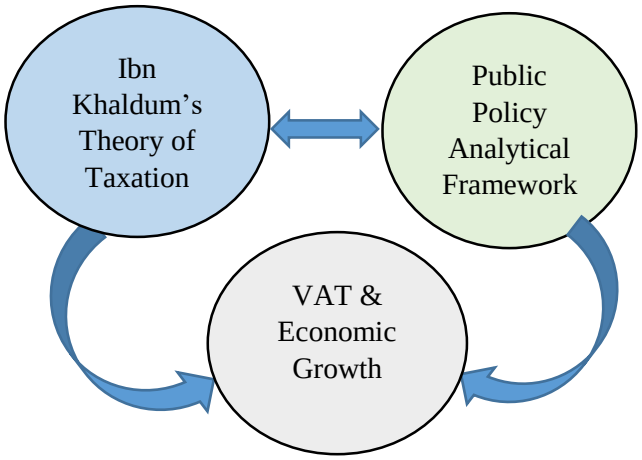

Figure I: Theoretical Frameworks underpinning this Study

Ibn Khaldum's theory of taxation in his famous book 'al-Muqaddimah' (the Introduction) considered as one of the most sublime and intellectual achievements of the Middle Ages favored low tax rate so that incentive to work is not killed and taxes are paid happily. He contended that high tax rates shrink the tax base because they reduce economic activity; therefore, taxation is affected by what he termed as Arithmetical and Economic effects. The two effects have opposite result on revenue in case the VAT rate is increased or decreased. The Arithmetical effect of VAT in this study is that low VAT rate means low VAT revenue and vice-versa. The Economic effect on the other hand recognizes the positive impact that lower VAT rate has on work, output and employment and also the tax base by providing incentives to increase these activities and vice-versa (Ishlahi, 2006: Oto & Wayas, 2024). Nigeria's VAT rate is one of the lowest in the world; thus, based on Ibn Khaldum's position it may be encouraging work, output and employment in Nigeria which may in turn be contributing to economic growth of Jigawa state as a sub-national government. Therefore, Ibn Khaldum's theory is chosen as one of the theories to guide the conduct of this study.

Public policy is described as implying laws, regulations, procedures and administrative actions of governments and institutions that affect members of the public (Centre for Disease Control and Prevention, 2015). Arguably, decisions, actions or policies by governments and institutions affects all spheres of our lives; thus, it may be of significance to analyze such to establish whether they are good or bad to the public (Torjman, 2005). Drawing from this, the study evaluates the contributions of VAT to economic growth of Jigawa state which is one of the 36 states in Nigeria as sub-national governments. Evaluation entails the process of examining a programme by collecting and analysing information about the programme's activities, characteristics, and outcomes to aid in making informed

decision (Patton, 1987). Evaluation can be, first; formative evaluation undertaken to ensure that a programme is viable, suitable and adequate before it is fully implemented. Second, process evaluation that assists in determining whether the implemented programme is as intended. Third is outcome evaluation which measures the effect of an implemented programme on target population. Fourth, is impact evaluation, which is about measuring the effectiveness of a programme in achieving its ultimate goals. Fifth, economic evaluation which examines the effects of the programme relative to its costs (Centers for Disease Control and Prevention, 2024; Mohammed, 2020). This study that analyses VAT and economic growth of Jigawa state is situated within the fourth type of the evaluations. Therefore, Ibn Khaldum's theory of taxation and public policy analytical framework are jointly employed in underpinning the conduct of this study; subsequent section is on research methods employed by the study.

4. Results and Discussion

To achieve the aim of this study, the objectives of the study need to be achieved by answering raised research questions which is done by collecting, organizing, summarizing, analysing and interpreting collected data for the study. This section present results from collected, organized, summarized and analyzed and interpreted data for the study with Figure 4.1 on trend of VAT receipts by Jigawa state 2013-2024 which is used to answer research question one and achieve objective one of the study.

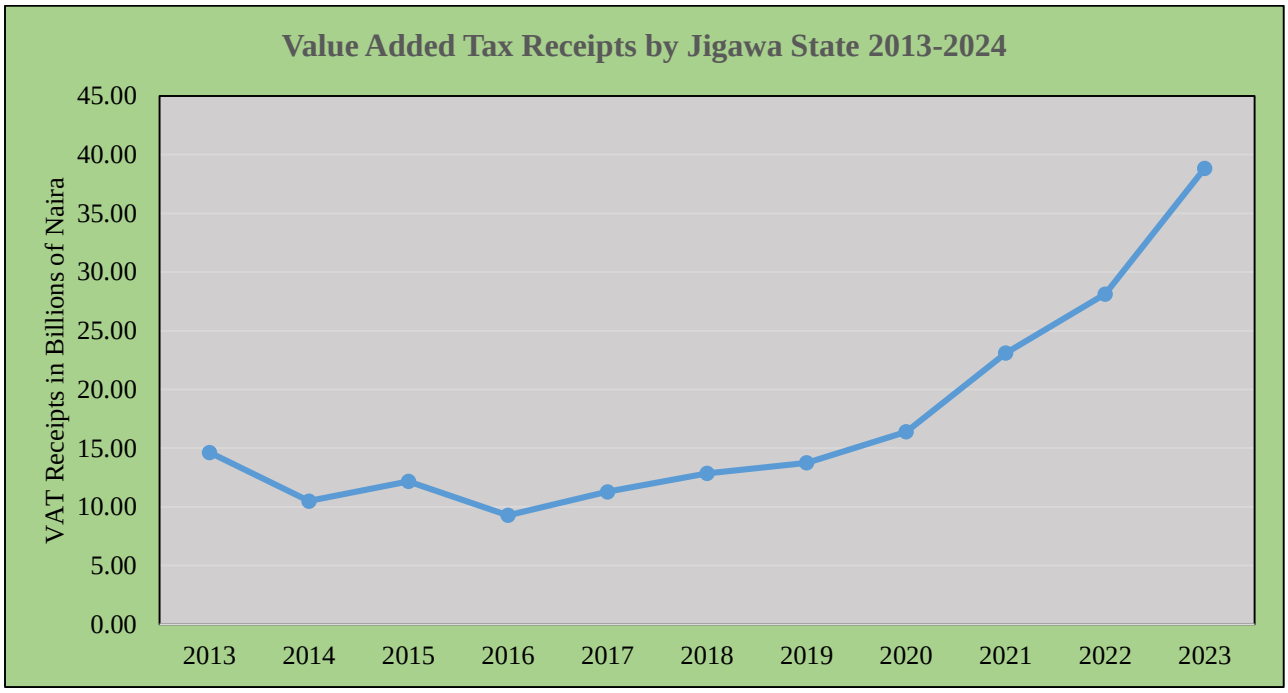

Figure 1: Trend of Value Added Tax Receipts by Jigawa State 2013-2024

From Figure 1, VAT receipt by Jigawa state in 2013 is 14.63billion which decreased to 10.50billion in 2014 thereby indicating a decrease of 4.13billion or 28.25% decrease. In 2015, VAT receipt by Jigawa state is 12.17billion translating to an increase of 1.67billion which is 15.88% increase over 2014 receipt. Jigawa state received VAT amounting to 9.28billion in 2016 which revealed 2.89billion or 23.73% decrease compared to receipt in 2015. In 2017, VAT receipt increased to 11.29billion revealing 2.01billion translating to 21.67% increase over VAT receipt in 2016. Total VAT received by Jigawa state in 2018 further increased to 12.86billion thereby indicating of 1.57billion which is 13.88% increase over 2017 receipt. Receipt of VAT by Jigawa state in 2019 increased to 13.75billion indicating an increase of 0.90billion or

6.96% increase over 2018 receipt. In 2020, Jigawa state received the sum of 16.40billion as VAT revealing an increase of 2.64billion which is 19.44% increase over the previous year. Jigawa state received the sum of 23.10billion in 2021 as VAT which is revealing an increase of 6.71billion which is 40.91% increase over VAT received in 2020.

In 2022, Jigawa state received the sum of 28.13billion as VAT thereby indicating an increase of 5.03billion translating to 21.77% increase in comparison with 2021. Jigawa state received the sum of 38.85billion in 2023 as VAT revealing an increase of 10.72billion meaning an increase of 38.10% when compared with 2022 receipt. In 2024, VAT receipt by Jigawa state is 76.68billion which is revealing an increase of 37.83billion representing 97.37% increase over the receipt in 2023. The result in Figure 4.2 is to aid in answering research question two and achieve objective two of the study on trend of GDP of Jigawa state 2013-2024.

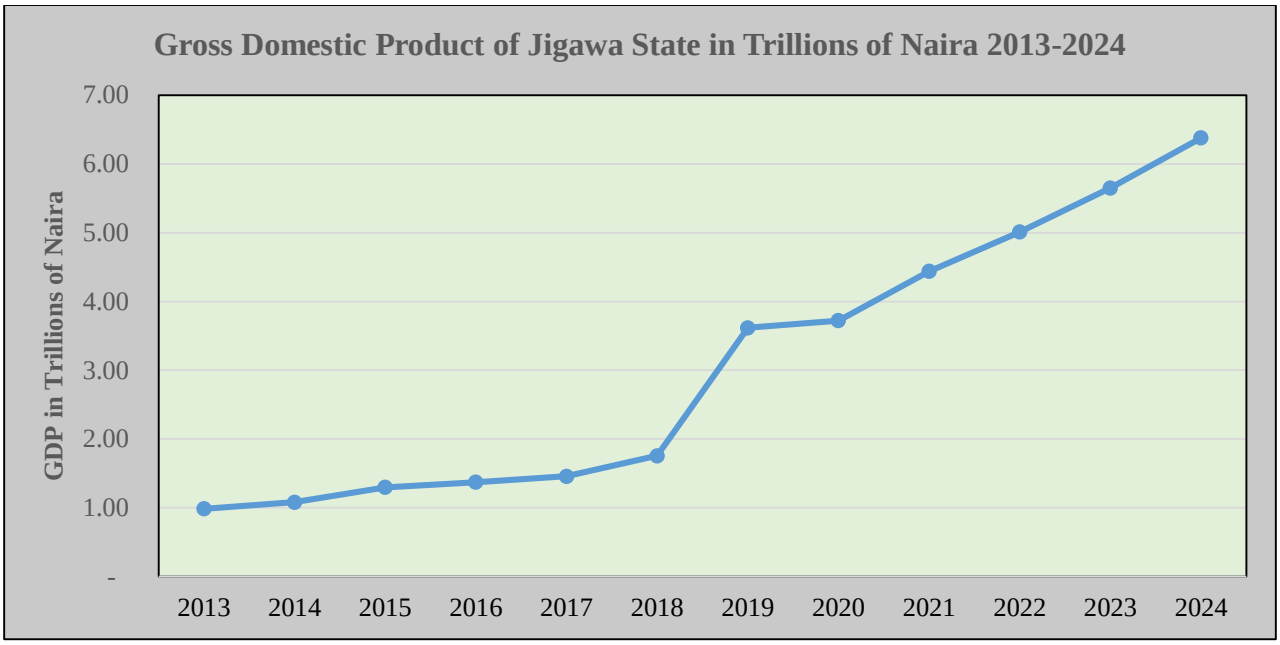

Figure 2: Trend of GDP of Jigawa State 2013-2024

From Figure 2, Total GDP of Jigawa state in 2013 is ₦986.18billion which increased to ₦1.08trillion in 2014 thereby indicating an increase of ₦95.46billion over the GDP of 2013 and this is representing 9.68% increase. Total GDP of Jigawa state in 2015 is ₦1.30trillion revealing an increase of ₦215.32billion over the GDP of 2014 and this is indicating 19.91% increase. The GDP of Jigawa state in 2016 is ₦1.37trillion which reveal an increase of ₦74.45billion over 2015 GDP and this is implying 5.74%. In 2017, GDP of Jigawa state increased to ₦1.46trillion which revealed an increase of ₦86.67billion over the 2016 GDP which is representing 6.32% increase. The GDP of Jigawa state is ₦1.6trillion in 2018 thereby revealing an increase of ₦298.45billion against the GDP of 2017 and is representing 20.17% increase. Jigawa state GDP in 2019 showed a significant increase to ₦3.62trillion indicating an increase of ₦ 1.86trillion representing almost 106% over 2018. In 2020, the GDP of Jigawa state further increased to ₦3.72trillion thereby revealing an increase of ₦100billion or 2.84% increase against 2019 GDP.

In 2021, the GDP of Jigawa state increased to ₦4.44trillion revealing an increase of 718.28billion which represents 19.30% increase over 2020. Jigawa state GDP further increased to 5.01trillion in 2022 indicating an increase of ₦571.02billion which is representing 12.68% decrease over the previous year. The GDP of Jigawa state in 2023 further increased to ₦5.65trillion thereby indicating an increase of

₦639.89billion. Jigawa state projected GDP in 2024 based on 2023 performance is ₦6.38trillion indicating an increase of 729.58billion or 12.91% increase over the year 2023. Table 4.3 depicts VAT receipts by Jigawa state and its GDP 2013-2024 showing the contribution of the VAT receipts to the GDP of the state.

Table 1: The Contribution of VAT receipts by Jigawa State to its GDP 2013-2024

S/N	Years	VAT Receipts in Trillions of Naira	Jigawa State GDP in Trillions of Naira	% Contribution of VAT to Jigawa State GDP
1	2013	14.63	986.18	1.48
2	2014	10.50	1,081.64	0.97
3	2015	12.17	1,296.96	0.94
4	2016	9.28	1,371.42	0.68
5	2017	11.29	1,458.09	0.77
6	2018	12.86	1,756.53	0.73
7	2019	13.75	3,618.44	0.38
8	2020	16.40	3,721.23	0.44
9	2021	23.10	4,439.50	0.52
10	2022	28.13	5,010.53	0.56
11	2023	38.85	5,650.42	0.69
12	2024	76.68	6,384.98	1.20

From Table 1, Jigawa state received ₦14.63billion in 2013 as VAT when its GDP is ₦986.18billion; thus, the contribution of VAT to the GDP of the state is 1.48%. The state received ₦10.50billion as VAT in 2014 with a corresponding GDP of ₦1, 081.64billion; therefore, VAT contributed 0.97% to the GDP of the state. In 2015, VAT received by Jigawa state is ₦12.17billion while the GDP of the state is ₦1, 296.96billion; thus, VAT contributed 0.94% of the state GDP. Total VAT received by the state in 2016 is ₦9.28billion with a corresponding GDP of ₦1, 371.42billion revealing that VAT contributed 0.68% of the GDP. In 2017, VAT receipt is ₦11.29billion while the GDP of the state is ₦1, 458.09billion translating to 0.77% contribution of VAT to the GDP of the state. In 2018, VAT received by Jigawa state is ₦12.86billion with a corresponding GDP of ₦1, 756.53billion translating to 0.73% contribution of VAT to the GDP. Jigawa state received the sum of ₦13.75billion as VAT in 2019 with a corresponding GDP of ₦3, 618.44billion revealing that VAT contributed 0.38% of the GDP.

The state received ₦16.40billion as VAT in 2020 with a GDP of ₦3, 721.23billion indicating that VAT contributed 0.44% of the state GDP. In 2021, Jigawa state received ₦23.10billion as VAT with a corresponding GDP of 4,439.50billion indicating that VAT contributed 0.52% to the state GDP. In 2022, Jigawa state received ₦28.13billion as VAT when its GDP is ₦5, 010.53billion meaning that VAT contributed 0.56% of the state GDP. In 2023, Jigawa state received ₦38.85billion as VAT with a GDP of ₦5, 650.42billion translating to 0.69% contribution of VAT to the GDP. In 2024, the state received ₦76.68billion as VAT with a projected corresponding GDP of ₦6, 384.98billion revealing that VAT contributed 1.20% of the state GDP.

4.1 Discussions of Findings

Value Added Tax (VAT) is one of the taxes contributing to overall tax collections in many countries and it is acknowledged as a tax that rose to significance in a phenomenon that swept the world in some thirty years (Folorunsho, 2023; Tait, 1988). Therefore, the aim of this study is to analyze the contribution of VAT to the economic growth measured by Gross Domestic Product (GDP) in monetary terms of Jigawa state. The specific objectives are to determine the trend of VAT

and monetary GDP of Jigawa state and the proportional contribution of VAT to Jigawa state GDP 2013-2024. The result of first objective of the study which is to determine the trend of VAT receipts by Jigawa state 2013-2024 is presented in Figure 1 which on the overall could be said to portray increasing trend although there were fluctuations 2013-2016. The highest fluctuation occurred in 2014 as VAT receipts declined to ₦10.50billion from ₦14.63billion in 2013 revealing a decrease of ₦4.13billion or 28.23% decrease. This followed by 2016 in which VAR receipts declined from ₦12.17billion to ₦9.28billion revealing a decrease of ₦2.89billion or 23.75% decrease. These decreases in VAT receipts in 2014 and 2016 could be attributed to pre and post-election apprehensions among citizens which affects economic activities that resulted in low VAT receipts (Mohammed, Garba, Ahmad, Sallau, Auwal & Gimba, 2024; Ojeaga & Odejimi, 2015)

However, from 2017 to 2024 VAT receipt kept on increasing; therefore, there was increase in 8 years representing 66.67% out of the 12 years covered by the study. Thus on the overall VAT receipts by Jigawa state 2013-2024 predominantly showed increasing trend. Reviewed literature in this study that focused on VAT and economic growth at sub-national level (Haruna, Kumshe, Magaji and Bani 2015) and studies that focused on national level (Oto & Wayas, 2024; Iwegbe & Daddau, 2024; Chinyere, Nwankwo & Ukanga, 2023; Sowole & Adekoyejo, 2019; Oraka, Okegbe, & Ezejiofor, 2017) do not pay attention to studying trend of VAT receipts; thus, this finding could be regarded as a new insight on VAT and economic growth at sub-national level. This finding could be described within the lens of public policy analytical framework, as the society become apprehensive of electoral policies and programs to produce credibly elected leaders following due processes impact negatively on the economy including VAT receipts. Within the context of practice, once the society reduce consuming and enjoying vatable goods and services, VAT collections automatically reduces.

The second objective of the study is to assess the trend of Jigawa state GDP 2013-2024 which is presented in Figure 2. On the overall, the trend depicted increasing patterns 2013-2024 with the highest year in year out increase occurring in 2019 in which the GDP grew to ₦3.62trillion against ₦1.76trillion in 2018 thereby showing an increase of ₦1.86trillion or about 106% increase. This significant increase was recorded despite 2019 being an election year which should be characterized with social and economic upheavals which should have resulted in lower GDP than previous year. This increase was accounted for by significant increase in year in year out contribution of agriculture which grew to 39.48% in 2019 from 36.98% in 2018. Within the same period, the nominal contribution of agriculture grew to 44.25 in 2019 from 38.30% in 2018. Agricultural activities are predominantly domiciled in the rural areas; thus, may not be affected by pre and post-electoral disruptions which made the sector to make such significant contribution. Assessing the trend of GDP is not focused by literature reviewed in this study.

The third objective is to assess the proportional contribution of VAT to Jigawa state GDP 2013-2024 as presented in Table 4.1. The proportional contribution of VAT to the GDP of Jigawa state on the overall showed decreasing proportional contribution of VAT to GDP as it showed decreased proportional contribution year in year out in seven (7) out of the twelve years studied. This means that the decreasing proportional contribution occurred in 63.63% of the total years of the study. The proportional contribution showed increasing patterns year in year in four (4) years out of the total studied years which is representing 36.36%. Previous studies do not pay attention to studying the proportional contribution of VAT receipts to the GDP of states as sub-national government; thus, this finding could be regarded as a new insight on VAT and economic growth at sub-national level. The lens of the Arithmetical effect of VAT of Ibn Khaldum's theory of taxation which emphasizes that low VAT rate means low VAT revenue. Nigeria's VAT rate is one of the lowest in the world; thus, based on Ibn Khaldum's position it may be the reason for decreasing proportional contribution of VAT to the GDP of Jigawa state. Conversely, increased economic activities in other sectors especially

agriculture as the main stay of the state could have accounted for the decreasing pattern of VAT to the state's GDP. In practice increased economic activities in principal economic sector of a state such as agriculture in Jigawa state dwindle the contribution of other sectors even though their contribution could on the increase.

5. Conclusion and Recommendations

Based on findings from this study that analysed Value Added Tax and Economic Growth at Sub-National level in Nigeria focusing on Jigawa State, it could be concluded that on the overall that VAT is making receipt by Jigawa state from the federally collected revenue showed increasing pattern. Similarly, based on the finding that on the overall VAT receipts by Jigawa state 2013-2024 predominantly showed increasing trend, it could be concluded that the state is perhaps getting its fair share of VAT based on increasing collections by the federal government. Lastly, based on the finding revealing decreasing proportional contribution of VAT to the GDP of Jigawa state, it could be concluded that the state's GDP is determined by other economic sectors such as agriculture rather than VAT. This study recommends that Jigawa state should pay attention to other sectors of its economy most especially agriculture to continue to boast its GDP.

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