



## RETHINKING AUTOMATION OF TAX ADMINISTRATION IN NIGERIA: SUCCESSSES AND LIMITATIONS

by

**Afees Olumide Hassan (PhD)**  
Department of Public Administration,  
Obafemi Awolowo University, Ile-Ife, Nigeria  
[aohassan@oauife.edu.ng](mailto:aohassan@oauife.edu.ng)  
+234-805-221-4446

### Abstract

*The paper explored the automation of tax administration in Nigeria, highlighting its successes and limitations. Historically, tax collection in Nigeria evolved from rudimentary methods to a more structured system introduced during the colonial era. In recent years, the Federal Inland Revenue Service (FIRS) implemented significant reforms to modernize and automate tax administration. Key initiatives included the introduction of the Unique Tax Identification Number (U-TIN), Integrated Tax Administration System (ITAS), and various automated payment systems. These reforms aimed to enhance efficiency, reduce tax evasion, and minimize physical interactions between taxpayers and tax officials, particularly crucial during the COVID-19 pandemic. Despite these advancements, the paper identified several challenges hindering full automation, such as inadequate funding, unreliable ICT infrastructure, inconsistent power supply, low digital literacy among taxpayers, and distrust in the system. The paper recommended enhancing funding for FIRS, improving ICT infrastructure, ensuring reliable power supply, promoting digital literacy, and strengthening data management systems. By addressing these challenges, Nigeria could achieve a more efficient and transparent tax administration system, ultimately boosting revenue generation and economic stability. The study provided valuable insights for policymakers and stakeholders aiming to optimize tax administration in the digital age.*

**Keywords:** Tax, Automation, Administration, Nigeria

### Background

Governments require substantial funding to function effectively. The methods they employ to generate revenue and the individuals from whom they collect taxes are pivotal issues in any political economy (Steinmo in FIRS, 2012). The practice of raising funds through taxes is as ancient as public administration itself. Historically, tax collection methods were often rudimentary and sometimes harsh, leading to a negative perception of the profession. However, it has become increasingly clear that taxes should be collected with maximum taxpayer cooperation and minimal inconvenience. Even the most supportive taxpayers deserve to be treated with respect and consideration. In this light, automation offers new tools to enhance and streamline tax administration, reducing various inefficiencies. The rapid growth of information and communications technology (ICT) in the modern digital economy has revolutionized how governments operate, and Nigeria is no exception.

#### Citation:

Afees Olumide Hassan (2024). Rethinking Automation of Tax Administration in Nigeria: Successes and Limitations. *FUOYE Journal of Public Administration and Management* Vol. 2 (1), pg. 336-344 WWW.FJPAM.COM



The history of modern taxation in Nigeria began with the Stamp Duties Proclamation of 1903 in the Northern Protectorate, which later became part of the amalgamated British Colony of Nigeria. The Native Revenue Proclamation of 1906 unified pre-colonial tax systems, establishing a new tax regime. The 1914 amalgamation of the Northern and Southern Protectorates into the colonial federation of Nigeria led to the Native Revenue Ordinance of 1917, which extended to the western and eastern territories in 1918 and 1927, respectively. Since then, Nigeria's tax system has evolved with numerous efforts to modernize, expand, and improve tax processes, procedures, and enforcement mechanisms. In May 2004, the Nigerian government initiated significant legal and institutional tax administration reforms, ushering in a new era of modernization.

To remain effective amidst prevailing economic challenges, the Federal Inland Revenue Service (FIRS) embarked on a comprehensive reform program targeting seven strategic areas: securing funding and autonomy for FIRS, enhancing investigation and enforcement, auditing the oil, gas, and large taxpayer sectors, providing taxpayer education and services, re-engineering and automating tax collection systems, building capacity in structure, staffing, and specialization, and automating human resource processes, finance, and procurement. Out of eighteen reform projects, nine focus on automation, including automating finance and procurement processes, unified communications, enterprise collaboration, automated VAT collection, ICT service center implementation, and data management. Other projects include business process management and policy automation, business intelligence, data warehousing, taxpayer identification (TIN), and the Integrated Human Resources Payroll and Pension Systems (IHRPPS) (FIRS, 2021).

These reforms address challenges posed by the digital economy to tax authorities, which are not unique to Nigeria. For example, the European Commission established an Expert Group on Taxation of the Digital Economy to explore key issues in taxing the digital economy within the European Union and to provide recommendations for addressing challenges and opportunities in digital business transactions (Folarin *et al*, 2021).

The Nigerian tax system has undergone numerous reforms aimed at improving tax collection and administration while minimizing enforcement costs. These reforms include the introduction of the Taxpayer Identification Number (TIN) in February 2008, which automates tax tracking for individual taxpayers, and an e-payment system that facilitates smooth payment procedures and reduces the prevalence of tax touts (Asuquo, 2014). Another significant development by the FIRS is the Integrated Tax Administration System (ITAS), an electronic system designed to automate tax filing and documentation processes.

Given the increasing complexity of the modern digital economy, a comprehensive review of Nigeria's automated tax regime is crucial. This study sets out with the specific objectives of investigating the extent of tax administration automation in Nigeria; assessing the impact of automation on tax administration in the country; and analysing the challenges facing automation of tax administration in Nigeria.

The Extent of Tax Administration Automation in Nigeria

Automation of tax administration in Nigeria has been undertaken at various government levels, reflecting a commitment to modernizing the tax system. The Lagos Internal Revenue Service (LIRS), for example, in collaboration with Alpha Beta Consulting Limited, introduced electronic clearance for taxpayers, marking a significant step in the digitalization of tax processes in Lagos State (Umenweke & Ifediora, 2016). This initiative was not limited to formal sectors but also extended to the informal sector, which includes traders, transport workers, and artisans (Oyedokun,

Citation:

Afees Olumide Hassan (2024). Rethinking Automation of Tax Administration in Nigeria: Successes and Limitations. *FUOYE Journal of Public Administration and Management* Vol. 2 (1), pg. 336-344 WWW.FJPAM.COM



2016). The success of these measures in Lagos has led to the replication of similar approaches in other states such as Akwa Ibom, Edo, Cross River, Osun, and Ogun.

At the federal level, the concept of tax automation was catalyzed by an evaluation conducted by officials from the International Monetary Fund (IMF). This evaluation assessed Nigeria's tax system against global standards and identified a pressing need for modernization to ensure the system's relevance in the face of current economic realities (FIRS, 2020). Following these recommendations, the Federal Inland Revenue Service (FIRS) implemented a seven-fold reform program designed to re-engineer and automate tax collection and administration processes. Key milestones achieved through this modernization initiative include:

- **Unique Tax Identification Number (U-TIN) Project:** This project is funded by both federal and state governments and overseen by the Joint Tax Board (JTB). U-TIN is an electronic system that stores comprehensive taxpayer information, enabling real-time information sharing and data exchange among tax authorities and stakeholders, including the Central Bank of Nigeria, Nigeria Customs Service, Corporate Affairs Commission, and Nigeria Bureau of Statistics (Deloitte, 2020). This system enhances transparency and efficiency in tax administration by ensuring accurate taxpayer data management.
- **Integrated Tax Administration System (ITAS):** ITAS was introduced by FIRS to promote electronic filing and payment of federal taxes. The primary objective of ITAS is to minimize physical interactions between taxpayers and FIRS officials, thereby reducing opportunities for corruption and inefficiencies. ITAS facilitates a streamlined process for tax filings and payments, improving compliance rates and simplifying the tax process for taxpayers.
- **Automated Payment System:** This system aims to simplify the tax payment process, track payments made by taxpayers, and issue electronic receipts and withholding tax credit notes where applicable. By automating these processes, the system ensures accuracy and reduces the time and effort required for tax payments.
- **Other Initiatives:** Additional projects under the FIRS reform program include Project FACT (Friendly Accurate Complete and Timely), Record Management and Documentation Tracking, Bank Payment Process Automation, and the Taxpayers Database Development Project. These initiatives collectively aim to enhance the overall efficiency and effectiveness of tax administration in Nigeria.

Despite significant strides in tax administration automation, public enlightenment on these initiatives has been inadequate (Umenweke & Ifediora, 2016). To address this, the Federal Government established the Joint Tax Board in 2008, tasked with registering taxpayers and issuing Tax Identification Numbers in collaboration with various states (Salami, 2011). Furthermore, in 2010, the Nigerian Customs Service introduced the e-trade platform, a computerized customs management system that encompasses foreign trade processes, further contributing to the automation of tax administration (Umenweke & Ifediora, 2016).

However, challenges persist. The World Bank Group (2019) and Olise & Emeh (2020) note that automation efforts remain underserved, with ineffective manual processing still prevalent. To mitigate these issues, the FIRS Establishment Act (FIRSEA) was amended in 2020, empowering the agency to deploy advanced technology to enhance tax administration automation. On March 30, 2020, FIRS announced the deployment of the Automated Tax Administration System (ATAS). ATAS is designed to provide access to data, information, and records stored in taxpayer systems,

*Citation:*

Afees Olumide Hassan (2024). Rethinking Automation of Tax Administration in Nigeria: Successes and Limitations. *FUOYE Journal of Public Administration and Management* Vol. 2 (1), pg. 336-344 WWW.FJPAM.COM



electronic devices, or cloud computing facilities, including point-of-sales or invoicing platforms maintained by taxpayers or their agents. The integration of ATAS with taxpayer systems was scheduled to begin after April 30, 2021, marking a significant step towards comprehensive tax automation in Nigeria.

Nevertheless, the current state of tax administration automation in Nigeria is best described as semi-automated, with many procedures still performed manually (Oshoiribhor *et al*, 2017; Irefe-Esema & Akinmade, 2020). Full automation, characterized by high-definition, electronic or mechanical systems for routine tasks, is yet to be realized. While some activities at FIRS are partially automated, the system falls short of the complexity seen in fully automated tax systems that utilize random-access devices, magnetic tape computers, and other mass memory and retrieval equipment for processing tax-related actions (Obara & Nangih, 2017).

Moreover, the adoption of tax administration automation in Nigeria is often met with skepticism, as is common with any emerging technology. Concerns about data security, system reliability, and the potential for job displacement contribute to resistance against full automation. However, the benefits of a fully automated tax system—such as increased efficiency, reduced corruption, and enhanced revenue collection—make it a goal worth pursuing. Continued efforts to educate the public and build trust in automated systems are crucial for the successful implementation of comprehensive tax automation in Nigeria.

### **The Impact of Automation on Tax Administration in Nigeria**

Tax administration in Nigeria - registration, reporting, filling and payments - described as semi-automated notwithstanding, the number of times taxpayers, in some aspects, visit the tax office have reduced (Olaoye & Kehinde, 2017). Automation of tax administration has created a centralized platform, where taxpayers pay all forms of taxes that exist at the federal level. The system has made it easy for taxpayers to pay taxes through internet banking platforms in Nigerian banks. Automation has also been found to have increased tax payment and registration compliance significantly. A degree of procedural effectiveness has been injected into tax administration, reducing tax evasion and corruption among tax administrators given total elimination of taxpayers coming in physical contact with tax officials. It has also been found that tax automation enhances payment and registration compliance in Nigeria. This is though not same for reporting and filing due to the utilization of an electronic platform that is complex. In the view of Olaoye and Kehinde, automation has enhanced the level of productivity in tax administration in the country, especially remittance of tax by taxpayers. They observed that the automation of the system improves efficiency in tax planning and implementation which in turn enhances tax returns

Interaction between tax administrators and taxpayers had been minimized due to the automation in the system. High-speed definition computers and higher technology deployed in the tax system alongside intelligence tools continue to aid decision-making on issues revolving around tax administration. With automation, there has been an increase in revenues generation (FIRS, 2021). Automation of tax system in Nigeria has, at least, managed campaign around broadcasts to inform targeted taxpayer for compliances. Feedback mechanism has improved. In the COVID-19 pandemic period, automation of tax administration had helped to reduce contact between administrators and taxpayers and other clients, thereby help in curtailing the spread of the disease (FIRS).

#### Citation:

Afees Olumide Hassan (2024). Rethinking Automation of Tax Administration in Nigeria: Successes and Limitations. *FUOYE Journal of Public Administration and Management* Vol. 2 (1), pg. 336-344 WWW.FJPAM.COM



According to the FIRS (2021), it has been established that for Nigeria to get over the pandemic, taxes must be a significant percentage of federal government revenue. Automation of tax collection is critical to promoting transparency in the process, widening the horizon of the tax base while checking compliance risks and enhancing tax compliance without coercion (Richards, 2019). In 2020, an automated system that is obtainable in the FIRS has at least been used in collecting taxes worth N4.9 trillion (FIRS). This is an achievement of 98 percent of its target. Yet, the impact of the high technology deployment that is taking place still promises more as many newly registered businesses are coming on board. It gives the opportunity to incorporate first-time taxpayers into the automated system.

Similarly, the tax administration automation is coming to the rescue of the country in the post-pandemic period as many businesses began online transactions during the pandemic. The connectivity of such online businesses to the FIRS system (ATAS) is capable of generating more revenue for Nigeria's economy in this time. It has been agreed upon by many stakeholders that tax administration automation has a positive impact on taxation through taxpayer registration, identification and filing process – easing administration and compliance (FIRS, 2021; firs.gov.ng).

### **The Challenges Facing Automation of Tax Administration in Nigeria**

There are numerous challenges facing tax administration automation in Nigeria. The challenges are multidimensional. First is the inadequate funding of the FRIS. The agency requires sufficient fund to discharge its technical functions on optimal level, especially uncompleted work on FIRS 17-Storey House planned to be the data centre based for proprietary technology (FIRS, 2020). In another dimension, tax administration automation in Nigeria faces the challenge of inadequate ICT application. In this regard, Adeyeye (2019) maintained that the system is lopsided in Nigeria. The FIRS as a tax agency has not adequately deployed ICT in tax revenue collection and record keeping. What is in place is a semi-automated system. Automation of tax administration requires reliable internet access. Nigeria is beset with a high cost of internet data, interrupted internet access and poor internet access for those in rural areas leading to the digital divide (Mutula, 2008). There are so many businesses in the rural areas through which the federal government should generate funds as tax but the problem of the digital divide is not the incorporation of the business. At the period of this study, only 50% of the country enjoys 3G internet coverage.

Another challenge is the problem of epileptic supply of power, which tax automation implementation rests upon, a constant supply of power is needed to avert interruption of the electronic file processing (Ejiofor & Rasaki, 2012). It is important to note that the FIRS acknowledged this challenge, evidently on their website, where it was stated that "for any temporary suspension of filing either due to network or power failure, the uncompleted filing process goes into the state of "in progress" which can be completed later." This is a thoughtful challenge that leads to delay in file processing, which sometimes attracts penalties. For a taxpayer filing tax papers on the last day of which it is due, interruption of power supply may delay the completion of filing till next day and consequently results in the tax payer paying penalties.

Another challenge is that of tradition. Many programmes that work well in other countries sometimes do not work in Nigeria. This is because projects in Nigeria often suffers setback from administrative changes (Latif & Al-Dhamari, 2020). Following the introduction of an electronic filing system in the country, the FIRS management is yet to stabilise various structures and this has resulted in slow automation of tax administration. The attitude and perception of taxpayers are negative towards e-filing platforms (Ofurum *et al*, 2018). They do not have trust in the system.

#### Citation:

Afees Olumide Hassan (2024). Rethinking Automation of Tax Administration in Nigeria: Successes and Limitations. *FUOYE Journal of Public Administration and Management* Vol. 2 (1), pg. 336-344 WWW.FJPAM.COM



Another challenge is suspicion by taxpayers on the likelihood of tax authorities manipulating data on their websites because they are in control. This lack of trust in government stimulates suspicion. There is also a challenge of low computer literacy level among taxpayers. Taxpayers that are not computer literate may find it difficult to comply with the usage of electronic platform to pay taxes (Umenweke & Ifediora, 2016).

There is also a poor commitment on the part of the federal government in the deployment and procurement of essential ICT facilities. There is a low effort concerted for human capital development and training, which is minimising the adoption of tax administration automation (Olise & Emeh, 2020). The arrangement for good governance is frequently weak in Nigeria despite joining the Open Government Partnership (OGP).

According to Deloitte (2020), identifying and capturing taxable persons is a fundamental challenge that impedes the optimization of tax revenues in Nigeria. This issue stems from the lack of a reliable, comprehensive, and interconnected data system that can increase the capture of potential taxpayers outside the tax net or track those within it who have significantly defaulted on compliance. One key feature of countries with advanced tax administration systems is the presence of a robust database management system. At a minimum, such systems manage the details of all persons—whether companies or individuals, living or deceased—including their date of birth, health profile, work profile, educational profile, and other pertinent information. This system includes citizens, residents, or anyone who has interacted with the country.

This advanced system seamlessly connects to various smaller databases managed by different agencies, such as immigration, customs, health, financial, and security systems. The tax system can access information from these databases as needed, enhancing the efficiency and accuracy of tax administration. Another significant challenge is the tracking of hidden income. Tax authorities often encounter instances of unidentified income earned by taxable persons. Although financial institutions are mandated to provide relevant information, the interface for exchanging information between financial institutions and tax authorities requires substantial improvement. With the full implementation of the cashless policy in Nigeria and the integration of more taxpayers into the financial system, there is a tangible opportunity for tax authorities to track unidentified income through better integration with financial institutions (Deloitte, 2020).

Corroborating this viewpoint, Folarin *et al* (2021) argue that the shift from a physical to an 'invisible' business framework presents its own challenges, particularly in tracking transactions for taxation purposes. They contend that the drive to grow non-oil tax revenue through fiscal optimization and the need to eliminate revenue leakages are not mutually exclusive objectives. The process of diversifying the revenue base of the economy must be complemented by strategic decisions made by the government to address revenue leakages from the digital economy. The inability to adequately capture the full extent of direct and indirect taxes payable on e-commerce transactions has left significant gaps in the tax system.

These challenges highlight the need for a comprehensive and integrated approach to tax administration in Nigeria. By leveraging advanced database systems and improving the interface between financial institutions and tax authorities, Nigeria can enhance its ability to identify and capture taxable persons, track hidden income, and ultimately optimize tax revenues in an increasingly digital economy.

## Conclusion

### Citation:

Afees Olumide Hassan (2024). Rethinking Automation of Tax Administration in Nigeria: Successes and Limitations. *FUOYE Journal of Public Administration and Management* Vol. 2 (1), pg. 336-344 WWW.FJPAM.COM



The automation of tax administration in Nigeria has made significant strides, contributing to improved efficiency, increased tax compliance, and enhanced revenue generation. However, the system is still semi-automated, with many procedures being manually executed, thereby limiting the full potential of automation. The challenges faced, including inadequate funding, poor ICT infrastructure, unreliable power supply, and low digital literacy among taxpayers, need to be addressed to fully realize the benefits of tax administration automation.

Enhanced funding for FIRS, improved ICT infrastructure, reliable power supply, and increased digital literacy among taxpayers are critical steps towards overcoming these challenges. Additionally, strengthening data management systems, addressing administrative and legislative issues, increasing transparency, leveraging financial institutions for data integration, adopting global best practices, and implementing continuous training for tax officials are vital strategies for advancing tax administration automation in Nigeria.

By addressing these challenges and implementing the recommended strategies, Nigeria can achieve a fully automated tax administration system that promotes transparency, efficiency, and increased revenue generation, ultimately supporting the country's economic growth and development.

### Recommendations

The following recommendations become expedient for an effective tax automation in the country.

- i. **Enhance Funding for FIRS:** The Federal Inland Revenue Service (FIRS) should receive adequate funding to support the completion of crucial projects, such as the FIRS 17-Storey House, which is intended to be the data center for the proprietary technology needed for full automation of tax administration in Nigeria.
- ii. **Improve ICT Infrastructure:** To overcome the challenge of inadequate ICT application, the government should invest in reliable internet access across the country. This includes expanding broadband coverage, reducing the cost of internet data, and ensuring consistent and high-speed internet service, particularly in rural areas.
- iii. **Ensure Reliable Power Supply:** The government must address the issue of epileptic power supply, which hampers the smooth functioning of automated tax administration systems. Investing in reliable and sustainable power sources will help maintain uninterrupted electronic file processing.
- iv. **Promote Digital Literacy and Taxpayer Education:** Efforts should be made to enhance the digital literacy of taxpayers. FIRS can organize workshops, seminars, and online training programs to educate taxpayers on using e-filing platforms and other automated tax administration tools. This will help build trust and improve compliance.
- v. **Strengthen Data Management Systems:** Developing a robust, comprehensive, and inter-related suite of data management systems is crucial. This system should be seamlessly connected to databases run by different agencies (e.g., immigration, customs, health, financial, security systems) to increase the capture of potential taxpayers and track those within the tax net.
- vi. **Address Administrative and Legislative Issues:** Administrative changes often slow down the progress of automation projects. The government should establish stable policies and provide continuous support for the implementation of tax administration automation projects. Legislations should be reviewed and updated to support the technological advancements in tax administration.

#### Citation:

Afees Olumide Hassan (2024). Rethinking Automation of Tax Administration in Nigeria: Successes and Limitations. *FUOYE Journal of Public Administration and Management* Vol. 2 (1), pg. 336-344 WWW.FJPAM.COM



- vii. **Increase Transparency and Build Trust:** To address the suspicion among taxpayers regarding data manipulation, FIRS should increase transparency in its operations. Regular audits, third-party reviews, and public disclosure of processes and outcomes can help build trust among taxpayers.
- viii. **Leverage Financial Institutions for Data Integration:** Improve the interface for the exchange of information between financial institutions and tax authorities. This can be achieved by mandating financial institutions to provide detailed financial data and integrating these systems to track unidentified income and reduce tax evasion.
- ix. **Adopt Global Best Practices:** FIRS should study and adopt global best practices in tax administration automation. Collaborating with international tax bodies and participating in global forums can provide insights and strategies to enhance Nigeria's tax administration system.
- x. **Implement Continuous Training for Tax Officials:** Continuous training and capacity-building programs for tax officials are essential. This will ensure that they are well-versed with the latest technologies and best practices in tax administration.

## References

- Adeyeye, G. B. (2019). Improving Tax Administration through Technology Innovation in Nigeria (A Study Of Federal Inland Revenue Service). *Annals of Spiru Haret University. Economic Series*, 19(1), 31-64.
- Asuquo, R. G. (2014). Tax System in Nigeria: Issues and Challenges. *Vanguard Newspaper*, March 24, 2014. <https://www.vanguardngr.com/2014/03/tax-system-nigeria-issues-challenges/>
- Deloitte (2020). Tax Administration in Nigeria & the Challenge of IT: When is the bold play? <https://www2.deloitte.com/content/dam/Deloitte/ng/Documents/tax/inside-tax/ng-tax-administration-in-nigeria-and-the-challenge-of-IT.pdf>
- Deployment of automated tax administration solutions. Retrieved on May 5, 2021, from <https://firs.gov.ng/public-notice-deployment-of-automated-tax-administration-solution/>
- Ejiofor, V. E., & Rasaki, J. O. (2012). Realising the benefits and challenges of cashless economy in Nigeria: IT perspective. *International Journal of Advances in Computer Science and Technology*, 1(1).
- Folarin, F., Arowolo, S., & Olugbenro, Y. (2021). Why should tax be on digital flight from Nigeria? <https://www2.deloitte.com/za/en/nigeria/pages/tax/articles/inside-tax-articles/why-should-tax-be-on-digital-flight-from-nigeria.html>
- Irefe-Esema, J., & Akinmade, B. (2020). Automation and Tax Compliance: Empirical Evidence from Nigeria. *American Journal of Theoretical and Applied Business*. Special Issue: *Future High-Tech Applications in Human Life*. Vol. x, No. x, 2020, pp. x-x. doi: 10.11648/
- Latif, R. A., & Al-Dhamari, R. A. (2020). CEO discretion, political connection and real earnings management in Nigeria. *Management Research Review*.
- Mutula, S. M. (2008). Digital divide and economic development: case study of sub-Saharan Africa. *The Electronic Library*.
- Obara, C., & Nangih, E. (2017). Tax compliance barriers and internally generated revenue in Nigeria: Empirical from small and medium enterprises in Port Harcourt metropolis. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 7(4), 169-176.

### Citation:

Afees Olumide Hassan (2024). Rethinking Automation of Tax Administration in Nigeria: Successes and Limitations. *FUOYE Journal of Public Administration and Management* Vol. 2 (1), pg. 336-344 WWW.FJPAM.COM





- Ofurum, C. N., Amaefule, L. I., Okonya, B. E., & Amaefule, H. C. (2018). Impact of E-taxation on Nigeria's revenue and economic growth: A pre-post analysis. *International Journal of Finance and Accounting*, 7(2), 19-26.
- Olaoye, C. O., & Kehinde, B. A. (2017). Impact of information technology on tax administration in Southwest, Nigeria. *Global Journal of Management And Business Research*.
- Olise, C. N., & Emeh, I. E. (2020). Interrogating the Impact of Voluntary Asset and Income Declaration Scheme (VAIDS) on Tax Administration in Nigeria. *Journal of Public Administration and Governance*, 10(3), 3852-3852.
- Oshoiribhor, E. O., Ojieabu, C. E., & John-Otumu, A. M. (2017). Modelling Tax Fraud Security and Control in Edo State: The UML Approach. *Journal of Multidisciplinary Engineering Science and Technology (JMEST) ISSN: 2458-9403 Vol. 4 Issue 6*.
- Oyedokun, G. (2016). Tax Justice and the Informal Sector Taxation: Advocacy for Improved Revenue Base in Nigeria. Available at SSRN 2912225.
- Richards, N. U. (2019). Overview of the national tax policy and its implication for tax administration in Nigeria. *Nnamdi Azikiwe University Journal of International Law and Jurisprudence*, 10(2), 42-50.
- Salami, A. (2011). Taxation, revenue allocation and fiscal federalism in Nigeria: Issues, challenges and policy options. *Economic Annals*, 56(189), 27-50.
- Umenweke, M. N., & Ifediora, E. S. (2016). The law and practice of electronic taxation in Nigeria: The gains and challenges. *Nnamdi Azikiwe University Journal of International Law and Jurisprudence*, 7, 101-112.
- World Bank Group. (2019). Nigeria Digital Economy Diagnostic Report.

Citation:

Afees Olumide Hassan (2024). Rethinking Automation of Tax Administration in Nigeria: Successes and Limitations. *FUOYE Journal of Public Administration and Management* Vol. 2 (1), pg. 336-344 WWW.FJPAM.COM