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Electronic Tax Filing System and Tax Compliance in Ondo State

[1]Olusola Esther IGBEKOYI & *[2]Adeyinka ADEDIPE
1. Department of Accounting, Adekunle Ajasin University Akungba-Akoko, Ondo State, Nigeria
2. Department of Accounting, Afe Babalola University Ado-Ekiti Ekiti State, Nigeria

*Corresponding Author: yinkadedipe@gmail.com

Abstract

The study investigated electronic tax filing system and tax compliance in Ondo State. This was done to determine the extent at which the electronic tax filing method introduced by government has helped to increase tax compliance among tax payers in Ondo State. The sample size is 224 tax administrators out of the population of 511 in Ondo State Board of Internal Revenue Service. Data were collected from primary sources using well- structured questionnaire that asked salient questions that are components of the electronic tax filing system. Data collected were analysed using descriptive and inferential statistics. It was found that electronic filing system has a significant and positive effect on response time to tax payer queries; as it also showed a significant but negative effect on level of interaction between tax payer and tax authorities. In the case of increase in level of tax compliance and access to tax information, the result showed an insignificant negative and positive effects respectively. The conclusion drawn from this study is that although the electronic tax filing method increased government responsivesness to tax, it has not had a significant impact on the rate of tax compliance among tax payers in Ondo state and it has not also significantly influenced their access to information. It is therefore recommended that government must continue to make effort to introduce reforms that will lead to more sustainable tax process and increase tax revenue through tax compliance.

Keywords: Electronic tax filing, tax administrators, tax compliance, tax information, tax responsiveness.

JEL Classification: H21, H71

1.   Introduction

Governments all over the world through the use of information and communication technology introduced into tax filing has improved public service delivery and disseminate public administration information (Wasao, 2014). The Nigerian revenue authority introduced the electronic tax filing system to: increase revenue collections; improve tax administration; avail services to tax payers at all times from anywhere; reduce compliance costs and improve tax compliance. Electronic tax filing system was adopted since it can process (at less time) and store a lot of data and information effortlessly compared with the traditional tax method (Qassim, Abaas, & Dhyaa, 2018). Technological trend and changing models of commercial interaction has improved the electronic market. Improved technology made it possible to buy goods and services, pay for them through electronic means and reduce the need to handle cash (Opara, 2014). Integration of information technology in tax administration through adoption of electronic tax filing system is expected to eradicated the challenges of the traditional tax system.

Abah (2015) stated that the electronic tax filing system has unique components such as: filling of forms; automatic update of tax information and electronic registration. It is expected that the electronic tax filing system will give a user-friendly platform for tax payment, through reduction in; bureaucracy faced by tax payers in the traditional tax system, burden and operational costs of tax collection (Odi & Eze, 2012).

Despite the introduction of electronic tax filing system, tax compliance information and collection level are still low and below targets set by the revenue authority. This negativity has been blamed on the challenges experienced by tax payers such as: accessibility; unstable or absent internet connection; poor power supply and lack of computer knowledge (Maisiba & Atambo, 2016). It was also stated that most tax payers and administrators cannot use the platform as a result of lack of computer knowledge, poor power supply and unstable network (Maisiba & Atambo, 2016).

Considering the reduction in revenue generated from oil in recent time, the state governments must shift focus to efforts to improve its internally generated revenues to finance its affairs rather than wait for federally allocated funds. One of these efforts is to look for avenue to increase its tax revenue by using every avenue to increase the level of compliance. It is expected that the introduction of electronic tax filing system will significantly improve: tax revenues, total federal collections and economic growth like that of other countries. The need for more revenue led to the development of a tax system to properly account for all revenue and track it from the tax payer to the purse of government (Opara, 2014). This can only be achieved by taxpayers' willingness to pay taxes.

Uzonwanne (2015) submitted that the tax system inability to generate adequate revenue needed for development in Nigeria has affected services offered by government and led to the need for an adequate tax system that will ensure proper accountability of government revenue. The administrative and structural defects of the traditional tax system; inadequate machinery and procedures for implementing the tax have led to diversion of public funds to private accounts and purses and the need for an adequate tax system.

Previous studies found that electronic tax filing system enhanced better management of taxpayers data (Adeniyi & Adesunloro, 2017), improves tax filing and made it easy (Olurankinse & Oladeji, 2018) some believe handling of tax issues by taxpayers with the use of electronic tax filing was unsatisfactory (Monica, Makokha & Namusonge, 2017), electronic taxation will increase accountability and transparency (Newman & Eghosa, 2019) while others asserted that seeking clarifications on tax issues online by taxpayers was minimal (Monica et. al. 2017). Some studies believe a significant relationship exists between voluntary compliance and tax culture (Newman & Eghosa, 2019; Abiola & Olushola, 2018; Adeniyi & Adesunloro, 2017) while some found a strong and positive relationship between collection of taxes and use of electronic tax filing system (Abiola & Olushola, 2018; Newman & Eghosa, 2019). Other studies found that paying taxes in Nigeria is stressful and electronic taxation system's use is not easy due to existence of challenges (Newman & Eghosa, 2019; Mwencha, 2019; Awai & Oboh, 2020).

Although the submission of previous studies revealed that the electronic tax filing system have reduced the complexities in the tax system and problems such as unavailability of tax information and statistics; It is not clear if its introduction has been able to improve tax compliance level among taxpayers in Ondo State. Above the federal level evaluation of government policies, studies must be narrowed down to individual states; this is because of the state of the Nigerian economy in this era of oil price drop where the federally collected revenue allocation is inadequate to meet the financial obligations of States. There is need for an inward call for internally revenue generation in the States. This study therefore investigated the influence of electronic tax filing system on tax compliance in Ondo State; with specific focus on how it affects; level of compliance, tax response time, tax interaction and access to tax information.

The study is structured into five separate headings and other sub heads which covers the introductory aspect of the study, review of literatures and hypotheses development to clarify concepts and show how the variables interact with previous studies. The third heading explains the data and methods used in the study; the fourth heading explains analysis and discussion of findings while the fifth has conclusion and recommendations.

2. Literature Review and Hypotheses Development

2.1 Electronic tax filing system

Lu *et.al.* (2010) described electronic tax filing as a system where tax payers file their returns via the internet. Azmi *et.al.* (2012) stated that electronic filing is the use of electronic medium mostly the internet to file tax returns. Other studies explained electronic taxation as: assessing, collecting and administering tax process through the use of electronic media (Ofurum, *et.al.,* 2018; Wasao, 2014). E-tax is one of the falls out of tax reforms of the Nigerian government as well as other countries to promote the tax convenience principle of tax administration. The internet interface of the electronic tax filing, tax payers are able to interact with the relevant tax authorities from their respective locations without physical visit to the tax offices.

Electronic transition is used by governments all over the world through information and telecommunication technology to improve public service delivery (Azmi, & Kamarulzaman, 2010). The study conducted by Edward -Dowes, (2008) agreed most modern tax agencies have expanded electronic services scope and nature offered to taxpayers and agents. Rationale for global adoption of electronic tax filing includes: increased revenue generation, quickens the tax assessment process; deal with bureaucracy of manual tax system and its high cost, quick and improved tax refund procedures. It makes it easier to process tax refunds where excess tax was paid. It has made it possible for taxpayers to quickly assess themselves electronically with the electronic tax calculator. It also helps reduce and eliminate tax evasion. Tax payers' electronic database built by the tax authorities makes it easy to identify tax evaders.

The aim of the introducing electronic tax filing in Nigerian tax system is to directly contribute to the well-being of citizens directly and indirectly by improving formulation of policies and appropriately utilizing revenue generated for their benefits. Challenges existing such as its complexity and instability of government which led to non-compliance with the relevant tax laws have prevented it from achieving its aims and objectives (Mohammed, Derashid & Ibrahim, 2016).

2.2 Tax Compliance

Mohd (2010) define tax compliance as tax payers' decision to comply with tax laws and regulations by paying tax timely and accurately. It is the process in which taxpayers fulfil provisions of tax laws by paying all taxes and reveal all information about their revenue. A tax liable person's ability to submit accurate, complete and satisfactory returns which conforms with laws and regulations of the state to the authority for assessment purpose is referred to ax tax compliance (Badara, 2012). Brown and Mazur (2003) opined that compliance with tax is a multi-faced measure which is defined by considering types of compliance like filing (timely filing of returns), payment (timely payment of obligations) and reporting (reporting income and tax liabilities accurately). Compliance degree depends on the following: trusting government, taxpayers' assessment of the greater of taxes paid and benefits received, fairness the system and ease of compliance (Andreoni, Erard, & Feinstein, 1998).

The ease of compliance perspective of tax compliance is the aspect that electronic tax filing system is set to accomplish. The ease of the legislation and administration of taxes have high influence in determining the level of tax compliance by the tax payer. Inasius (2010) in a study conducted to investigate the factors influencing tax compliance among SMEs in Indonesia; and

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found tax knowledge among others, as one of the factors that influences that compliance. In the adoption of electronic filing system, government should look beyond introducing a system that will promote convenience, but ensure that this system promote tax compliance.

2.3   Theoretical Underpinning

This study is based on the innovation diffusion theory. The innovation diffusion theory is based on the assumptions of the diffusion of innovations theory which was popularized by Professor Everett M. Rogers in 1962. The theory explains the rate new ideas and technology spread. Its elements are innovation, communication in a social system overtime. (Rogers, 2003). The stages of innovation are knowledge, persuasion, decision implementation and confirmation. Adopting a new idea is a process in situations where some people accept innovation earlier than others. Stages in which people adopt innovation are: awareness of its need, deciding to adopt or reject it, its initial use to test it, as well as its continued use.

The adoption of a system is influenced by relative advantage degree in which it is viewed as being better than the program or idea it is replacing, comparability, it's consistency with values, needs and experiences of adopters, observability extent to which it provides tangible results, tribality testing it before deciding to accept it and complexity how difficult it is to be used or understood. This theory is applicable to the study to: help understand the process of adopting electronic tax filing system; show how it is accepted as a new innovation or idea; and how it is communicated through information system newly established in Ondo State. The innovation was introduced by the Ondo State government in the newly completed modernized and computerized internal revenue service building to help spread the new innovation.

Electronic Tax Filing System and Tax Compliance

Studies conducted on the influence of the tax filing system on tax compliance showed varying results. The findings of the studies stated various factors that can influence tax compliance; Akpobi, & Igbekoyi, (2019) in a study conducted on electronic tax and tax compliance among fast food restaurant in Lagos state Nigeria (taxpayers' perspective); found out that: ease of use positively impacts on compliance; taxpayers' level of awareness about electronic tax will determine their compliance rate; and tax payers may be discouraged from using the electronic taxation system by high costs. Similar finding was made in a study conducted by Connolly, Bannister & Kearney, (2010) on government website service quality: a study of Irish revenue online service, found that efficiency and ease of submission are the dimensions of service quality which influence users to use.

Studying the influence of electronic filing system, Umenweke, and Ifediora, (2016) studied the law and practice of electronic tax in Nigeria; the gains and challenges using secondary data and descriptive method, it was found that electronic tax is an indispensable and effective tool for transforming administration of tax. Considering how electronic tax filing reduces evasion, Adeniyi & Adesunloro, (2017) ascertained the extent to which electronic taxation curbed tax evasion in Lagos State using survey research design and regression was used to analyze. Findings of the study revealed the tax system enhanced better management of tax payers' data and minimized incidence of tax non-compliance. Their study was on evasion of tax in Lagos State.

Olurankinse and Oladutire (2018) and Okunogbe and Poliquen, (2018) in separate studies revealed the significance of online system voluntarily used by taxpayers and influencing factor on tax compliance. Other studies found that: electronic tax will result in increased voluntary compliance, have positive effect on tax culture in Nigeria (Newman & Eghosa, 2019). Electronic taxation has minimized incidence of tax noncompliance (Adeniyi & Adesunloro, 2017). Tax payment can be encouraged by a simplified and efficient payment system (Onuiri, *et.al.,* 2015). Paying taxes is stressful and electronic taxation system's use is not easy due to existence of challenges (Newman and Eghosa, 2019; Mwencha, 2019; Awai and Oboh, 2020).

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Vol. 6, No. 3, 2021

IJIRAS/AAUA
https://ijiras.org

In other studies, Ajape, Afara & Uthman, (2017) studied the influence of electronic taxation system on efficiency of tax administration and revenue generation. Using primary data analyzed with descriptive statistics they found out that electronic taxation system enhanced revenue generation potentials in Lagos State and impacted positively on efficiency of tax administration. Abiola and Olushola (2018) also studied the nexus between company tax collection, information communication and technology and examined communication technology usage on tax operations used spearman's correlation to determine the relationship between usage of information communication technology and collection of company tax. Findings revealed information communication technology impacted on tax compliance. Newman, *et.al.* (2019) studied electronic taxation in Nigeria, challenges and prospects examined its structure and found out that if sustained, electronic tax will result in increased voluntary compliance and tax culture in Nigeria. Their study was on electronic taxation in Nigeria.

From a divergent perspective, Ofurum, *et.al.* (2018) studying the impact of electronic taxation on Nigeria's revenue and economic growth: a pre-post analysis using secondary data from statistical and economic reports examined the significance of implementing electronic taxation on: tax and federally collected revenue and tax to GDP-ratio. They found that implementation of electronic taxation has not improved tax revenue, federally collected revenue and Tax- to- GDP ratio. Alimi, *et.al.* (2017) and Mangoting, Whitney, and Tjioewinata, (2019) in separate studies investigated the relationship between technology and quality of electronic file system and user satisfaction in online tax filing. The findings revealed that electronic tax filing system influence users' satisfaction in Indonesia. The finding suggests that beyond the adoption of electronic tax, the quality-of-service delivery is also a vital aspect of determining tax compliance. Awai and Oboh, (2020) in their study on ease of paying taxes the electronic taxation system and how convenient it is to tax payers; found that paying taxes is stressful and uneasy as a result of existing challenges such as poor access to internet, lack of a fully automated system and unawareness.

An assessment of the existing studies revealed that electronic tax filing system significantly and positively affect tax compliance. Although the introduction of electronic tax filing system has been applauded in literature, the submission made in the studies have pointed the fact that the quality or ease of use of the system is also a significant aspect of e-tax is also significant. There is need to investigate whether electronic tax filing system influence tax compliance by assessing the level of compliance, tax response time, tax interaction and access to tax information. The hypothesis is therefore stated thus:

H_O: *Electronic tax filing system does not have significant effect on tax compliance in Ondo State, Nigeria*

3.   Data and Methods

Survey research design was employed in this study. Data were obtained from primary sources using well-structured questionnaire administered to tax administrators in the Ondo State Board of Internal Revenue Service. The population comprise of 511 employees of the Ondo State Board of Internal Revenue. The purposive sampling technique was used to select 224 tax administrators which formed sample size of the study. Data collected were analyzed using descriptive statistics and linear regression analysis. To ensure the reliability of the instrument the questionnaires; the Cronbach Alpha test was conducted. The result in table 1 represents the reliability test of the instrument used, from the result, the Chronbach alpha for the variables stood at 0.704, and the reliability test for individual variables stood at 0.710 and 0.731 a for electronic tax system and tax compliance. The values of these Chronbach alphas are greater than the conventional 0.70 value as suggested by Nunnally（1979）that the implication of the finding is that the instrument is justified reliable and fit to achieve the stated objectives of this study.

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Table 1: Reliability Test

All Item	Electronic Tax	Tax Compliance
0.704	0.710	0.731

Source: Authors' Computation, 2021.

4.   Data Analysis and Discussion of Findings
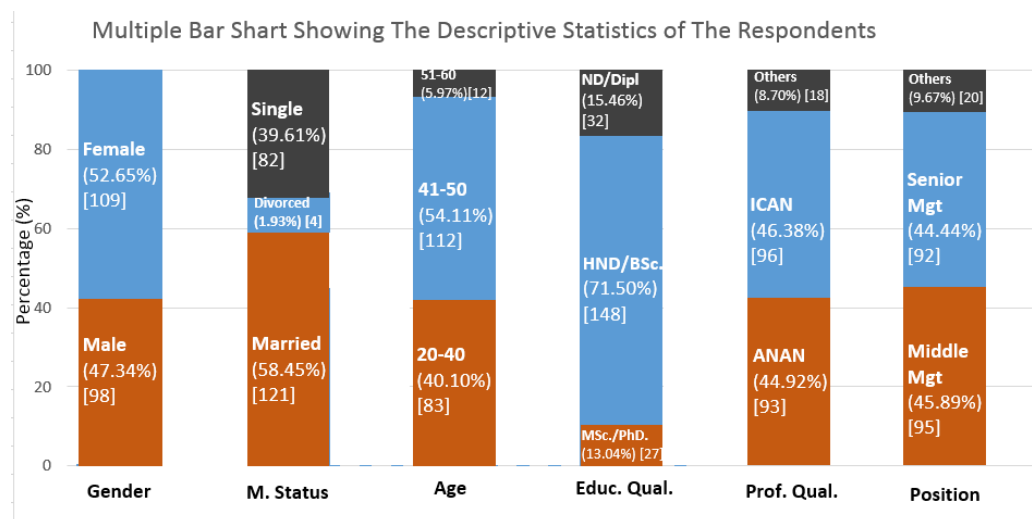
Figure 1: Descriptive Statistics of background information of Respondents

Source: Authors' Computation, 2021.

Figure 1 represents the background information of the respondents, from the figure, it is evident that 98 respondents, representing 47.34% of the respondents are male, while the remaining 109 respondents, representing 52.66% of the respondents are female, this result shows that the questionnaire was evenly administered among the targeted respondents without biasness as the male to female percentage response are very close to each other. For the marital status of the respondents, it is evident that 121 representing 58.45% of the respondents are married, 82 representing 39.61% of the respondents are single while only 4 representing 1.93% of the respondents are divorced, the figure shows that more of the respondents are married and most of the respondents are single while few of them are divorced.

Age distribution of the respondents also revealed that 83 representing 40.10% of the respondents are in age bracket 20 to 40 years, 112 representing 54.11% of the respondents are in the age bracket 41 to 50 years while the remaining 12 respondents representing 5.97% are within 51-60 years age bracket. The implication of this is that more of the respondents are in the age bracket 41-50 years, and most of the respondents are in the age bracket 20-40 years and few of the respondents are within the age brackets 51-60 years.

On the respondents educational qualification, 148 representing 71.50% of the respondents are HND/BSc., holders, 32 representing 15.46% of the respondents are Diploma/ND holders while only 27 representing 13.04% of the respondents are MSc/PhD., holders, from this result, more of the respondents had first degree or Higher National Diploma certificate, most of them had

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university diploma or Ordinary National Diploma certificate and only few of the respondents had either second degree or a PhD., degree certificate.

The professional qualification of the respondents shows that 93 representing 44.92% of the respondents are ANAN certified, 96 representing 46.38% of the respondents are ICAN certified while only 18 representing 8.70% of the respondents had other professional certification other than ICAN and ANAN, from this result, more of the respondents had either ICAN or ANAN certificates and only few of the respondents had other professional certification other than ICAN and ANAN.

The position held by the respondents' statistics show that 95 representing 45.89% of the respondents are holding a position in the middle management cadre, 92 representing 44.44% of the respondents are holding a position in the senior management cadre while 20 representing 9.67% of the respondents are holding positions other than the middle and senior management cadre. The implication of this result is that most of the respondents are either in the middle or senior management cadre while only few of the respondents are holding positions other than the middle and senior management cadre.

Table 2. Descriptive Statistics

Item	Mean	Median	Mode	Standard Deviation
Electronic Tax System	2.91	1.46	2.00	3.04
Tax Compliance	3.11	2.67	2.00	3.21

Source: Authors' Computation, 2021.

Table 2 represents the descriptive statistics results obtained for this study, it is evident that electronic tax system variable has even distribution since the median values spreads within the lower mean and upper mode values, this result is repeated for tax compliance variable. We therefore conclude that the series are evenly distributed and fit for this study, the standard deviation for the variables never approaches 1 and never increases beyond the upper mean and mode values, the implication of this is that the series never deviates from their true expectations, we therefore conclude that the descriptive statistic test affirms the result even distribution of respondents, as revealed overview of the background information of the respondents shown in figure 1.

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Vol. 6, No. 3, 2021

IJIRAS/AAUA
https://ijiras.org

Table 3: Electronic filing and tax compliance in Ondo State

Variables	Tax Compliance			
	Coefficient	**t-ratio**	**Chi-Square**	**P. Value**
Electronic Taxation has increased compliance level among taxpayers.	−16.767	−1.62	1.66	0.0658
Its use has improved response time to taxpayer's queries.	4.0617	2.91**	0.82	0.0342
It shows transparency by enabling Interaction between tax authority and taxpayers.	−24.271	−10.17**	1.79†	0.0514
Electronic taxation gives taxpayers access to their tax information at all times.	1.1753	0.82	2.31	0.0118
Constant	**57.01**	**14.37**		
R^2	**0.787**			
F-Statistics	**13.27**		**2.39**	
Probability >F	**0.00**		**0.00**	
Pearson Correlation	**0.719**			
N	207		207	

Notes: The t-statistics are based on heteroskedastic-consistent standard errors.

**Statistically significant at the 5% level.

Source: Authors' Computation, 2021.

The results in table 3 revealed the result of the effect of electronic taxation on tax compliance. The result showed that the Pearson Correlation coefficient of 0.719 is high and positive as it is moving towards 1, the t-test also confirms that not all variables are significant. The R^2 value of 0.787 also reveals that Electronic Taxation contributes about 78.7% variation on tax compliance in Ondo State, and the remaining 21.3% are attributed to unexplained variation not captured in this model. The Chi Square test also approves the result of the regression estimates as P<0.05 though not across all variables.

The individual statistical result showed that it could not be established that electronic tax filing system has increased tax compliance since its t-statistics value of -1.66 is not significant. It was however revealed that the use of electronic filing system has improved response time to taxpayer's queries because its t-test of 2.91 is more than 2, which is the rule of thumb. The test also reveals that electronic tax system shows transparency by enabling interaction between tax authority and taxpayers, this is so as the t-test is greater than 2. All the results are confirmed by the Chi- square values which is P<0.01.

The finding of this study corroborates existing studies by revealing that there is an association between electronic filing system and tax compliance (Akpobi & Igbekoyi, 2019; Olurankinse & Oladutire, 2018; Okungnogbe & Poliquen, 2018; Adeniyi & Adesunloro, 2017; Conolly, Bannister & Kearney, 2010) among others. A further appraisal into these studies, highlighted some salient factors that must be considered to ensure that the full benefit of electronic filing is harnessed. Inasisu (2018) conducted a study on factors influencing tax compliance among SMEs in Indonesia. The study found that tax knowledge among other factors influences the level at which SMEs in Indonesia responds to tax.

Although the findings of previous studies in other states showed that electronic tax filing had a significant effect on tax compliance, it is however discovered that in the case of Ondo State, the effect is insignificant. The implication of this finding is that the introduction of electronic tax that is expected to increase tax compliance because the tax payers are expected to make payment from their comfort zones and at convenience have not yielded the expected results. It therefore implies that just as Ofurum *et.al.* (2018) posited, the issue of tax compliance goes beyond the method of administration, but rests largely on the quality of tax service delivery. This tax service bothers largely on the method of discharge of tax duties by the administrators and the level of confidence of the tax payer in the tax process.

Conclusion and Recommendations

The study attempts to provide an in-depth understanding of the effects of electronic tax filing system on tax compliance in Ondo State. Although previous studies upheld the significance of electronic tax filing system in other states like Lagos and Ogun, there is need to x-ray the relationship to examine if it is positive or otherwise in Ondo State. It was found that electronic filing system has a significant and positive effect on response time to tax payer queries; as it also showed a significant but negative effect on level of interaction between tax payer and tax authorities. In the case of increase in level of tax compliance and access to tax information, the result showed an insignificant negative and positive effects respectively. The conclusion drawn from this study is that although the electronic tax filing method increased government responsivesness to tax, it has not had a significant impact on the rate of tax compliance among tax payers in Ondo state and it has not also significantly influenced their access to information. It is therefore recommended that:

i. In the electronic tax filing system adoption, other components of tax process such as transparency, responsiveness, accessibility that will improve the quality of tax service delivery must be upheld in the Ondo state tax administration
ii. Effective information dissemination channels must be introduced in the Ondo State tax system so as to be able to capture the tax payer through proper education regarding the tax process in the state
iii. government must continue to make effort to introduce reforms that will lead to more sustainable tax process and increase tax revenue through tax compliance

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