

Effects of Tax Audit and Investigation on Revenue Generating Capabilities of Federal Inland Revenue Service (FIRS): A Study of Port Harcourt Branch

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Abstract: This study investigates the effect of tax audit and investigation on the revenue generating capabilities of Federal Inland Revenue Services (FIRS), a study of Port Harcourt branch of Federal Inland Revenue Services. The two research questions that guided the research include; to what extent does functional tax audit and investigation department of FIRS influence its revenue generating capabilities; and to what extent does ineffective tax audit and investigation exercises affect the revenue generating capacity of Federal Inland Revenue Service. The population of the study consists of the staff members of the Federal Inland Revenue Service, and professional accountants Port-Harcourt. A Simple random sampling technique was adopted in distributing 100 copies of questionnaire, out of which 80 copies were returned. Presentation and analysis of primary data collected with questionnaire were done using tables and simple percentages. The study revealed that functional tax audit and investigation department, to a considerable extent influences the revenue generating capabilities of Federal Inland Revenue Service. Besides, ineffective tax audit and investigation exercises, to a great extent, weaken revenue generating capacity of Federal Inland Revenue Service. The study recommends the need to strengthen tax audit and investigation department and to ensure its optimal performance, a degree of autonomy should be granted to this department to enable it carry out its responsibilities effectively as specified in Federal Inland Revenue Service Establishment Act 2007. Thorough, regular, effective and efficient audit and investigation exercises should be put in place through the employment of competent professionals considering the importance of tax audit and investigation processes. The study equally concluded that effective and efficient audit and investigation exercises together with functional tax audit and investigation department would strengthen considerably the generating capabilities of Federal Inland Revenue Services (FIRS).

Keywords: Tax Evasion, Tax Avoidance, Tax Revenue, Tax Audit, Tax investigation, Federal Inland Revenue Service (FIRS).

INTRODUCTION

The taxpayer loves tax avoidance and tax evasion. Therefore a taxpayer needs incentives to paying what is expected from him. Sometimes, he may be coerced to pay what is expected of him. The fact remains that the taxpayer is always unwilling to settle his tax liability. The use of tax audit and investigation has however assisted in the generation of revenue to the government. Adediran, Alade & Oshode [1] in Onoja and Iwerere [2], observed that, tax audit just like financial audit involves the assembling of relevant information and processing it for determining the degree of compliance of an establishment with tax laws of the territory. In order to have a successful audit exercise, the auditor must organize his work properly to

ensure efficient and effective accomplishment of the exercise. The Audit unit of the Federal Inland revenue Service (FIRS) make use of audit tools to discover tax evaders and to formally ensure compliance on any company. Risk engine tool is one of such audit tools for identification of tax evaders or recalcitrant taxpayers. Once a company is flagged by such tools, it is subjected to tax audit and tax investigation. This is in accordance with its legal authorization and the provisions of Sections 58 and 60 of the Companies' Income Tax Act (Cap. 21 LFN 2004) and Sections 26 and 27 of the Federal Inland Revenue Service (Establishment) Act 2007 [3]. The need to increase government revenue through taxation, has necessitated various reforms thereby giving birth to departments such as: Process

Operations Department (POD), which had five units namely, (a) Information Communication and Technology Unit; (b) Bank Collection Services Unit; (c) The Return and Payment Processing Unit; (d) Tax Refund Processing Unit; and, (e) Procurement and Due Process Unit.

Conversely, the absence of a secured electronic system and the existence of fraud groups were challenges that confronted these new processes and unit. Owing to this, another department known as Audit Department was established. The new leadership came to the realization that tax audit and investigation were vital operational main concern of a contemporary system of tax administration. It was observed that the existing units and processes following the reforms period were short of the requisite funding, training, independence and responsibilities were not spread optimally. Besides, Investigation and Intelligence Division was incorporated at the same time. Investigation and Intelligence Division and Audit Department were merged in February 2006 to take over the operations of the Special Investigation Branch and the Intelligence Branch. The mandate of the new unit includes; (i) investigation of civil and criminal cases and violations of tax laws; (ii) setting up of an effective database and proficient intelligence network; (iii) prosecution of violators of the tax laws to serve as deterrence; and, (iv) encouraging closer working affiliation with other government agencies. In addition, another division set up included the Values and Doctrines Division and this was built on the whistleblower unit. This unit had earlier been established in August 2005 in the Office of the Executive Chairman of FIRS to serve as a window through which stakeholders and the public at large could reach the Chairman with reports of corrupt practices involving the FIRS and its staff members [4].

Tax Investigation can be defined as the examination of the tax payers business or individual books, records or document in order to ensure the tax payer had reported the correct amount of income and tax that need to be paid in accordance with tax laws and provisions [1, 2].

The tax investigation can be classified in two categories which is civil tax investigation and criminal tax investigation. Civil tax investigation involves the activity of detection of tax evasion. This will lead to the recovery of the tax loss from the taxpayer and coupled with heavy penalties. Criminal tax investigations focus on gathering some acceptable evidence that prosecutes because it is believed that the tax evasion is an offence to the law.

In recognition of the fact that tax revenue ought to constitute reasonably to the total revenue base of the nation and that it is the onus of FIRS to ensure that such revenues are effectively collected through

thorough tax audit and investigation, this study therefore is conducted with a view to finding the impact of tax audit and investigation in the revenue generating capabilities of Federal Inland Revenue Services (FIRS) and this is achieved through the following research questions; to what extent does *functional* tax audit and investigation department of FIRS influence its revenue generating capabilities; and to what extent does *ineffective* tax audit and investigation exercises affect the revenue generating capacity of Federal Inland Revenue Service.

Conceptual Framework and Conceptual Issues

In a study by Frank [5], it was concluded that audit policy can have important effects on production decision by firms. The nature of such effects depends on whether firms compete or collude. In view of that, a suitable designed audit policy may not only achieve greater compliance and higher net revenue for a given input and resources spent on audit but may also have other effects that would be normally considered desirable in a wider economic context. Yongzhi [6] observed forcefully that this study does find a positive relationship between the audit and the voluntary compliance. The Nigeria tax system has failed in the area of its administration. Personal and company income tax administration in Nigeria today does not measure to the appropriate standards. The self-employed persons earn higher income than those in paid employment but there is no adequate machinery put in place for the collection of their tax returns. Rather there is a focus on the income of those on paid employment. As a result of shortfalls in Nigerian tax administration system, lots of those who are self-employed evade tax. Therefore there is the dire need for a good and standard tax audit and investigation. Tax audit and investigation in Nigeria are terms which touch on a variety of sectors. It denotes the advanced part of auditing practice that entails examination of books of account in order to check and ascertain if the assessable profit as shown by the tax payer is correct [1].

Adediran, Alade & Oshode [1] opined that, tax audit just like financial audit involves the gathering of information and processing it to determine the level of conformity of an organization with tax laws of the territory. Again, to record a successful audit, it is necessary that the auditor organizes his work in such a way that the assignment is accomplished timely, completely and efficiently. According to Hornby [7] in Onoja and Iwere, 2015 [2] tax means money that you have to pay to the government so that it can settle public service. He also defined Audit as an official examination of business and financial records to see that they are true and correct. The Association of Chartered Certified Accountants [8] describes tax audit as an exercise which provides assurance to the shareholders and other stakeholders of a company on the financial statements because it is independent and impartial.

Adediran, Alade and Oshode [1] in Onoja and Iwerere [2] classified the following as types of tax audit (i) Desk (or Office) Audit: This is one which the whole activity of the audit takes place within the confines of the office of the tax officials. In this situation the tax official may simply request the taxpayers to provide some additional documents to his office to enable him clear some issues in the returns submitted. In this type of audit, no official notice is given to the taxpayer of the impending desk audit exercise. He only gets to know when letters are written to him requesting for certain documents or explanations. The essence is to ensure some level of compliance with tax laws, rules and regulations as well as performing the administrative checks on returns submitted. (ii) Field Audit: By the nature and scope of their work, regular assessing officers can only carry out limited desk audit through examination of accounts and returns. It is in a bid to check this handicap as well as to improve on tax compliance that tax authorities carry out field audit exercise on taxpayers by physically conducting the exercise in the office of the taxpayer. The taxpayers are however formally notified of the arrival of the auditor prior to the commencement of the audit and the requirements of the auditors in terms of documents to be audited will also be requested for in advance. Field audit involves physical verification of documentary evidence and materials at the premises of a taxpayer so as to confirm the facts and figures of the tax returns filed by corporate taxpayers. The scope or depth of verification depends on the outcome of the desk audit work carried out by the tax auditor as well as the risk factors of the audit exercise. Special attention will normally be paid to those items likely to have high tax yield potentials. The tax audit is normally carried out through the back duty audit.

Back Duty Audit

Back duty audit may be instituted when the following occurs:

Failure to disclose or include in full any income or earning in the return made available to the tax office. 2. Doubtful claim of capital allowance in respect of current or previous year. 3. Reduction in the profit in the returns files in tax office 4. Where the tax charged or assessed is less than what it ought to be. The institution of back duty audit on a taxpayer can either be a routine or as a result of the above reason. It is an exercise by the relevant tax authority to ensure that the amount due to the government is duly collected [9].

Issues in Tax Audit and Investigation

Adediran & Oshode [1] outlined a number of issues in Tax Audit and Investigation. A modest effort will hereby be made to address some of these contemporary issues related to Tax Audit and Investigation. Some of these are summarized below:

Responsibility for the result of Tax Audits

The result of a tax audit is enforced by holding the employer responsible for any tax liability arising from the tax audit of the employees. In a situation where some affected staff (local and expatriates) might have left the country by the time of the audit there is always a debate as to who should be held responsible. This debate is quite unnecessary as the law is clear on who should be held responsible. Section 81 of the Personal Income Tax Acts (PITA) as amended to date recommends that where an employer fails to make the deduction or properly account therefore, the amount, together with a penalty of 10% per annum of the amount of interest at the prevailing commercial rate shall be recoverable as a debt due by the employer to the relevant tax authority. Thus it is the duty of the appointed collection agent or an employer to fully account for what it had deducted, or ought to have deducted, on behalf of the relevant tax authority.

Definition of Income

Chargeable Income is defined in Section 3 (1) of the PITA as the income of a person from a source inside or outside Nigeria and it includes any gain, profit salary, wages, fee, compensation, bonus, premium and almost all conceivable allowances but excluding some reimbursable expenses and compensation for loss of office. In some cases, only basic salary is included by the employers while other taxable allowances like bonus, appropriate portions of rent and transport allowances and leave pay are wrongly excluded from taxable income. In the oil industry where the compensation package is robust, exclusion of relevant income and allowance has the tendency of gross understating PAYE taxes and remittances to the respective state government. The normal audit approach is to re-compute the taxable income and tax there from with a view to recovering possible underpayments, if the collection agents have previously been computing the taxable income as stipulated by the Act, there would have been no need for elaborate tax audit.

Focus on Revenue Generation

It is often said that the customer is always right, this is however not the case in the relationship between the tax authority and the taxpayer. This is so because the major aim of tax audit and investigation is not to manage the taxpayer but a focus on generating revenue [10, 2].

Artificial Transactions, Global Income, Expatriates and Deemed Income

Taxable incomes of expatriates in the oil industry are most often grossly understated. This emanates from the fact that the revenue accruing to oil companies are partly received offshore from which expatriates are also partly paid offshore. The part of an expatriate's income paid offshore is always hidden from the tax authorities. This is an illegal practice given that

what is taxable in Nigeria as stipulated by Section 3 (1) of the PITA is the income from a source inside or outside Nigeria. In other words, an expatriate is expected to pay tax on his global income here in Nigeria irrespective of how and where the income is received provided the work is performed here in Nigeria. In order to ensure that government is not under charged as a result of this, the tax auditor usually has no choice than to invoke the provision of Section 17(1) of the PITA which states that where a tax authority is of the opinion that any transaction which reduces or would reduce the amount of any tax payable is artificial or fictions, the tax authority may disregard the disposition or direct that such adjustments shall be made as respect as the income of an individual so as to counteract the reduction of liability to tax affected.” This is done by substituting the declared taxable income of the expatriate with reasonable deemed income which in most cases is computed by assigning the naira equivalent of the minimum wage or the average unemployment benefit in the country of origin of the expatriate concerned. This is based on the assumption that no rational expatriate (who might have come from a country more developed than Nigeria) will accept a job that will fetch him less than the minimum wage (or unemployment benefit) in his country in some cases, where the tax auditor has reasons to believe that income of local staff in a company is understated, the concept of deemed income may also be applied. In the oil industry for example, there are many off-payroll benefits paid to local staff, such benefits include furniture grants, dress allowances and housing grants that are not meant to be refunded. All these are always not included in the taxable Income of the employees hence the justification for applying the concept of deemed income in this instance. The application of “deemed income is a recent development in tax audit which the private sector detests.

Recovery of debt due to the State Government

One of the recent developments is the sealing up of business premises in order to recover tax liabilities or debts due to the State Government arising from tax audits. Edo State is a good example. The opponents of this particular method often claim that such a method is not in accordance with provisions of Section 96 of the PITA. It must be understood that the section provides that the tax authority may, in the prescribed form, for the purpose of enforcing payment of the tax due detain upon any land, premises, or place in respect of which the taxpayer is the owner. If the defaulter in question is the taxpayer, the most practical way his immovable property can be detained is by sealing it up. In case the defaulter is not the taxpayer but his employer who failed to remit government what it has deducted, or refused to deduct that which it ought to have deducted on behalf of the government, the issue is that of debt. This is recoverable as a debt due by the employer to the relevant authority as per Section 81 of the PITA. As the Act is silent on how the government

should go about recovering such debts, sealing up the premises of recalcitrant debtor cannot be said to be an infringement of the PITA provisions principally if it is done after an order from a court of competent jurisdiction.

Theoretical Framework of Tax Audit and Compliance

Any strategy to prevent tax evasion should begin with the theory of why people cheat on their taxes. Naturally, much of it is unconvincing and ambiguous. Nevertheless, to give an indication of the full range of variables that social scientists have studied in an attempt to answer this question. The Forum on Tax Administration [11] in Onoja and Iwerere [2] categorized some of the basic theories of tax compliance to include, but not limited to: Economic theories, Psychological theories and Sociological theories.

Economic Theories

Economists approaching the question of why people fail to comply with the law began by constructing a theory based upon the assumption about human behaviour that underlies all economics; namely that individuals generally act rationally in evaluating the cost and benefit of any chosen activity.

Psychological Theories

Many analysts have suggested that the economic model of human behaviour reflects a too simplistic view of human beings and, in the real world of everyday life, is without any predictive value. Like economists, psychologists also tend to explain human behaviour in terms of variables that relate to individuals. However, they tend to model human behaviour in much more complex terms than economists.

Sociological Theories

Sociologists tend to see the cause of variation in human behaviour in the structure of the social system. Thus they explain people’s actions by examining the forces that impinge on the position that they occupy within the system.

Review of Empirical Studies

Adediran, Alade and Oshode [1] in Onoja and Iwerere [2] examined the impact of tax audit and investigations on revenue generation in Nigeria and conclude that Tax audit and investigations can increase the revenue base of the government and can also stamp out the incidents of tax evasion in the country. He recommended that Tax audit and investigations should be carried out more often and as thorough as possible to accomplish its task of increasing the revenue base and stamping out tax evasion in the country.

Ibrahim, Yusuf and Bello [12] examined the contribution of tax audit and investigation to the

sustainable development of the Nigerian economy and concluded that the practicing accountants should uphold the fundamental principles of professional ethics while rendering consultancy services since they often act for taxpayers in their dealing with the relevant tax authority. Afuberoh and Okoye [13] examined the impact of taxation on revenue generation in Nigeria and recommends among others that Well Equipped Data Base (WEDB) on all tax payers should be established by the Federal, State and Local Governments with the aim of identifying all possible sources of income of tax payers for tax purpose however the tax collection processes must be free from corruption.

RESEARCH METHODOLOGY

This research work is a field study and descriptive hence relies on survey analysis of the perception of staff members of FIRS, Port Harcourt branch, Rivers State on the effect of tax audit and investigation on generating capabilities of Federal Inland Revenue Services (FIRS). Adopting questionnaire as a research instrument, the study used a simple random sampling technique in gathering primary

data from the sample drawn from the population. Simple percentages and tables are used in the analyses of data collected via questionnaire.

Presentation and Analyses of the Results of the Test

The analyses of the data obtained from respondents give more attention to the questions relevant to two research questions for the study. These responses to these two research questions were empirically analyzed using table and simple percentages. Based on the experiences of the respondents’ subject matter, a total of 100 copies of questionnaires were distributed to the sample firms .The researcher was able to retrieve 80 copies, representing 80% rating and 20 copies representing 20% rating were found unusable due to their improper completion. In view of this, 80 copies were used for the purpose of the analyses.

Research Questions

Research Question 1: To what extent does functional tax audit and investigation department of FIRS influence its revenue generating capabilities?

Table 1.0

Nature of response	Scale	Frequency	% Distribution
Great extent	5	0	0
Considerable extent	4	57	71.25
Moderate extent	3	10	12.5
Slight extent	2	3	3.75
Minimal extent	1	10	12.5
Total		80	100%

From table-1, it can be seen that there is a considerable extent to which functional tax audit and investigation department of FIRS can determine the revenue generating capabilities of FIRS hence the highest response of 71.25% level of respondents’ confirmation whereas low responses of 12.5%, 3.75%,

12.5% for moderate extent, slight extent and minimal extent responses respectively are opposed to the fact that tax audit and investigation department can influenced to a considerable extent generating capabilities of FIRS.

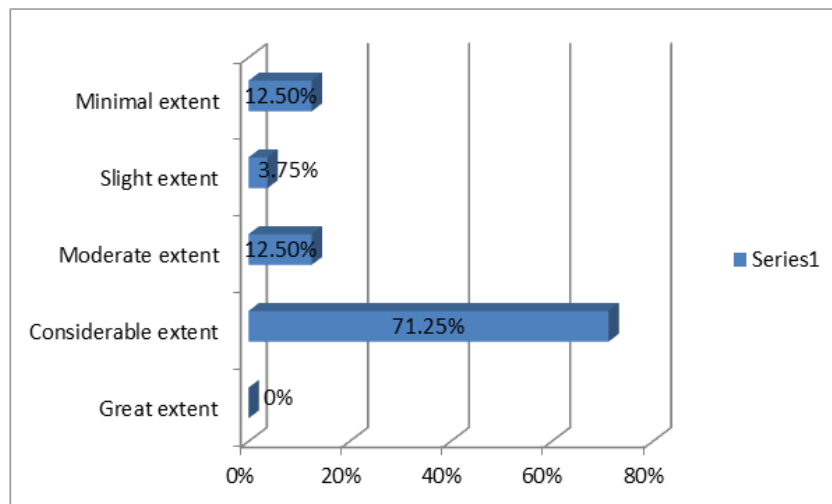


Fig-1: Chart Representation of Respondents Responses to Hypothesis 1

SOURCE: Author’s Data Analysis in Chart Form (2017)

The chart above is a representation of the responses of various respondents. The chart in line with the responses of various respondents shows that there is a considerable influence of functional tax audit and investigation department of FIRS on revenue generating capabilities of FIRS and for this reason, the maximum response of 71.25 % level of respondents affirmation while low responses of 12.5%, 3.75%, 12.5% for moderate extent, slight

extent and minimal extent responses respectively are of the view that there is no considerable effect of tax audit and investigation department on the generating capabilities of FIRS.

Research Question 2: To what extent do ineffective tax audit and investigation exercises adversely affect the revenue generating capacity of Federal Inland Revenue Service?

Table 2.0:

Nature of response	Scale	Frequency	% Distribution
Great extent	5	52	65
Considerable extent	4	5	6.25
Moderate extent	3	9	11.25
Slight extent	2	10	12.5
Minimal extent	1	4	5
Total		80	100%

From table 2.0, the response of 65% from the distribution is high showing to a great extent, adverse effect of ineffective tax audit and investigation exercises on the generating capacities of Federal Inland Revenue Service. That is to say that ineffective tax and audit exercises would weaken the generating capability of FIRS while 6.25%, 11.25%, 12.5% and 5% for considerable extent, moderate, slight extent and

minimal extent respectively show low responses as regards the effect of ineffective tax and investigation exercises on generating capability of IFRS. This means that the more ineffective the tax and investigation department, the weaker the generating capabilities of FIRS and vice versa. Conversely, the more effective tax audit and investigation department, the stronger the generating capability of FIRS.

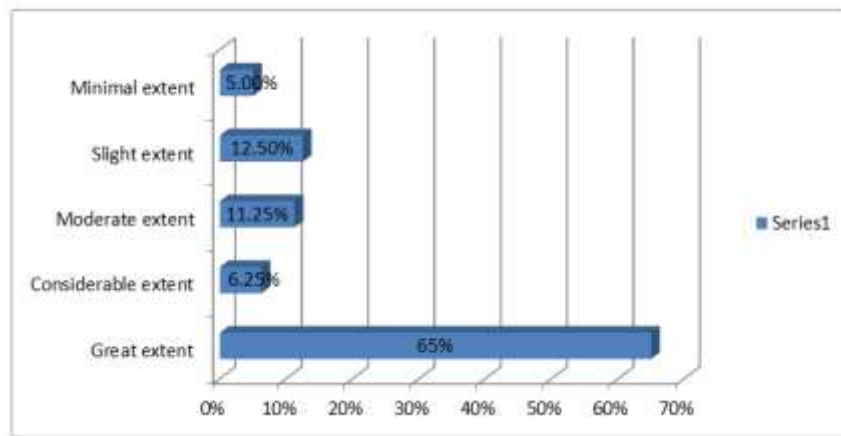


Fig-2: Chart Representation of Respondents Responses to Hypothesis 2
SOURCE: Author’s Data Analysis in Chart Form (2017)

The chart above i.e., figure-2 is a depiction of the responses of various respondents. The response of 65% from the distribution is high, i.e., great extent, showing strong significant effect between ineffective tax audit and investigation exercises and the generating capacities of Federal Inland Revenue Service. That is to say that ineffective tax and audit exercises would weaken the generating capability of IFRS to a great extent while 6.25%, 11.25%, 12.5% and 5% for considerable extent, moderate, slight extent and minimal extent respectively show low responses as regards the effect of ineffective tax and investigation exercises on the generating capability of IFRS. This means that the more ineffective tax and investigation

department, the weaker the generating capability of IFRS. Conversely, the more effective tax audit and investigation department, the more strengthened the generating capability of IFRS.

RESULTS AND DISCUSSION

From the analyses in table 1.0 and figure-1 above, the study concludes that functional tax audit and investigation department strengthens generating capability of FIRS because of 71.25% distribution level of respondents’ affirmation. This is in line with the study carried out by Onoja and Iwerere [2] which revealed that tax audit has a positive relationship with the revenue generation in Federal Inland Revenue

Service. According to this study, increase in tax audit increases revenue generation from taxes; an increase in tax audit increases tax bases for the government and an increase in tax audit reduce tax fraud in the tax system.

From the analyses in table 2.0 and figure-2 above, the study shows that to a great extent, ineffective tax audit and investigation exercises adversely affect the generating capabilities of Federal Inland Revenue Service (FIRS). This is supported by 65% majority of the respondents responding in affirmation. That is to say that ineffective tax and audit exercises would weaken the generating capabilities of FIRS to a great extent. This is in line with the study by Onoja and Iwerere [2] where it was revealed that effectiveness of tax audit would lead to effective generating capability of the FIRS. Again, an increase in tax audit and investigation increase tax and revenue base for the government.

FINDINGS AND CONCLUSION

From the study, it was ascertained that functional tax audit and investigation department would boost the revenue generating capabilities of FIRS resulting to increase in the fund it can generate. It was also established that ineffective audit and investigation exercises weaken the revenue generating capacities of Federal Inland Revenue Services (FIRS) resulting in decrease in revenue generated by Federal Inland Revenue Services (FIRS). It was also discovered that the more effective tax audit and investigation unit of FIRS, the more revenue is generated for the government. Also established is that tax Audit and investigation when effective can lead to an increase in Government Revenue to a great extent.

The study therefore concluded that tax audit and investigation department should be made functional through the employment of competent personnel to strengthen the revenue generating capacity of FIRS carried. To strengthen the generating capabilities of FIRS, tax audit and investigation exercises must be made effective and efficient through the engagement of skilled professional in tax audit and investigation exercises. Internal control machinery to check and supervise the staff members of the tax audit and investigation department should be established to curtail the level of fraud and enhance efficiency of tax audit and investigation exercises. Autonomy should be granted to tax and investigation units of FIRS to carry out their responsibility effectively and efficiently as specified in Federal Inland Revenue Service Establishment Act 2007. Relevant tax authority, tax auditors, and FIRS staff acquire should have full knowledge and skills of modern audit tools like, Computer Aided Audit Tools (CAATs) to improve on their performance and ensure maximum tax revenue generation. Relevant authorities should promote tax audit and investigation exercises for increased tax revenue.

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