

UNIVERSITY OF ILORIN



THE TWO HUNDRED AND FORTY-NINETH (249TH) INAUGURAL LECTURE

“WITHHOLD CAESAR’S RIGHT AND THEN CRY
THE BELOVED COUNTRY”

By

PROFESSOR SAKA MUHAMMED OLOKOوبا
B.A. (Hons.), P.G.D.E, LL.B (Combined Hons.) (Ilorin), BL,
LL.M (Ife), Ph.D. (Ilorin)

**DEPARTMENT OF BUSINESS LAW,
FACULTY OF LAW,
UNIVERSITY OF ILORIN, NIGERIA**

THURSDAY, 14TH DECEMBER, 2023

**This 249th Inaugural Lecture was delivered under the
Chairmanship of:**

The Vice-Chancellor

Professor Wahab Olasupo Egbewole SAN
LL.B (Hons) (Ife); B.L (Lagos); LL.M (Ife); Ph.D. (Ilorin);
FCArb; Fspsp

14th December, 2023

ISBN: 978-978-8556-47-3

Published by:

**The Library and Publications Committee,
University of Ilorin, Ilorin, Nigeria**

Printed by

Unilorin Press, Ilorin, Nigeria



PROFESSOR SAKA MUHAMMED OLOKOوبا
B.A. (Hons.), P.G.D.E, LL.B (Combined Hons.) (Ilorin), BL,
LL.M (Ife), Ph.D. (Ilorin)

PROFESSOR OF TAXATION AND FISCAL POLICY
REGULATION LAW,
DEPARTMENT OF BUSINESS LAW,
FACULTY OF LAW,
UNIVERSITY OF ILORIN, NIGERIA

BLANK

Courtesies

The Vice-Chancellor,
The Deputy Vice-Chancellor (Academic);
The Deputy Vice-Chancellor (Management Services);
Members of the University Governing Council;
The Registrar;
The Bursar;
The University Librarian;
The Provost, College of Health Sciences;
Dean of Faculties, in particular, Dean of Law;
Director of Centres and Units;
Professors and other members of Senate;
Heads of Departments and in particular Head of the Department
of Business Law;
Distinguished members of the Bench and the Bar,
Members of Academic and non-Academic staff;
My Lords Spiritual and Temporal,
Students of this great University, in particular students of the
Faculty of Law,
Members of my Family-nuclear and extended,
Gentlemen of the Print and Electronic Media,
Great students of the University of Ilorin;
Ladies and Gentlemen.

Preamble

A song among the Yorubas that depicted the significance
of tax payment as well as the consequential effects of refusal to
pay goes thus:

Owo Ori d'ode,

O d'ode o,

Baba wa lo ko sanwo.

Losanwo.

Owo Ori d'ode,

O d'ode o,

Baba wa lo ko sanwo.

Awon Agba ti o san o,

Won n be latimole.

With the introduction of tax,

The introduction of tax,

Our Fathers were the first to comply.

The first to comply.

With the introduction of tax,

The introduction of tax,

Our fathers were the first to comply.

Those Elders who evaded tax,

They were in the prison custody.

*Gbogbo eniyan ti o san o,
Won a lo s'atimole o.
Owo Ori d'ode,
O d'ode o,
Baba wa lo ko sanwo.*

*All tax evaders,
Will be sent to prison custody.
With the introduction of tax,
The introduction of tax,
Our fathers were the first to comply.*

The Noah's Ark

With continuous decline in the Nigeria's oil reserves coupled with the precarious and unstable global oil market, the survival of its federating states mainly on crude oil proceeds is almost difficult. The question now is, in the event that Nigeria's oil dries up, what will be Nigeria's saving grace, what will be our Noah's Ark?

Mr. Vice Chancellor, I humbly stand before you and this august audience to present the 2nd Inaugural Lecture to be delivered from the Department of Business Law, Faculty of Law University of Ilorin. The first one was delivered by late Professor Muhammed Mustapha Akanbi SAN on the 13th of November, 2014 titled "Contending without being Contentious: Arbitration, Arbitrators and Arbitrability". However, this inaugural lecture is the first to be delivered in the area of Taxation and Fiscal Policy Regulation Law from the Faculty of Law and consequently the first to be delivered in that field of research in this great University. Similarly, it is the first of its kind to be delivered in this area of discipline by any academic from Ilorin Emirate and by any alumnus of this great University - *Alhamdullillah*.

Introduction

In the *Holy Bible*, when the Pharisees wanted to entangle Jesus to make him offend Caesar, they asked him "tell us therefore, what thinkest thou? Is it lawful to give tribute unto Caesar, or not"? (Mathew 22:17, Mark 12:14, Luke 20:20). Jesus cleverly answered, "***Give unto Caesar the things which are of Caesar's and unto God the things that are God's***" (Mathew 22:21, Mark 12:17, Luke 20:25). This clever answer was what saved Jesus from the wrath of Caesar, the first Roman Emperor. Similarly, in the *Holy Quran*, Chapter 9:29 (*Surah al-Tawbah*),

Allah SWT *approves the collection of tax (Jizya)* from the people of the Book living in the Muslim State for the protection and security provided for them. In the same vein, Section 24(f) Constitution of the Federal Republic of Nigeria, 1999 as amended, provides that every citizen shall “*declare his income honestly to appropriate and lawful agencies and pay his tax promptly*”. All these, Vice Chancellor, sir, are clear and unambiguous significance of tax payment in human society. Religiously and or conventionally, payment of tax is mandatory. Tax payment is one of the major responsibilities of a responsible and reliable citizen of any country. Failure to pay tax is a gross irresponsibility on the part of the citizen as well as criminality against the country. Anyone who refuses to pay tax willingly and promptly is clearly withholding Caesar’s right.

Vice Chancellor sir, right is a universal phenomenon that begets duty (**Olokooba**, Olatoke and Ijaiya, 2012, p.102). To elicit duties from Caesar, his rights must be given to him. Payment of tax is Caesar’s right and when he gets his rights, he performs his duties. In this lecture, Caesar represents the Nigerian government and his right that we shall be talking about is tax payment while our motherland Nigeria is the beloved country.

Vice Chancellor, sir, most of my research works so far have examined the various clogs and problems confronting the Nigerian tax system resulting in its non-workability and ineffectiveness. These were done from the perspectives of both private as well as corporate tax environment. In today’s lecture, I will relay what my research journey in the area of taxation and fiscal policy regulations law over the years have found to be the root causes of the non-workability of the Nigerian tax system as well as the consequential effects of “withholding Caesar’s right” on a developing economy such as Nigeria; and to proffer some workable solutions in the form of recommendations.

Vice Chancellor, sir, prompt payment of tax is a civic responsibility of both individuals and corporate organisations (**Olokooba**, Awodun, Akintoye and Abubakar, 2018, p.192).

Refusal to pay tax is tantamount to tax criminality otherwise known as tax evasion. In *Shell v. FBIR* (2004 FNLR 859 at 46), the court held that tax is a debt owed to the government. For any government to perform optimally and efficiently, its citizenry must aid government performance through prompt and regular tax payments. However, in Nigeria today, the failure of taxpayers to fulfill their civic responsibility and its attendant consequences is now at an alarming rate (**Olokooba**, Ayobola, Zakariyyah and Zakariyyah, 2022, p.61).

Vice Chancellor, sir, the three questions demanding answers are:

1. Since rights and duties are complimentary and reciprocal, can it be justified to ask Caesar to perform his duties when his rights are withheld?
2. Will the citizens have any justification to complain of lack of optimum performance from Caesar (Government) when they (Citizens) fail to pay their taxes promptly?
3. How do we expect an optimum performance of Caesar's duties when his rights are in abeyance?

The optimum performance of Caesar's duties in these instances is clearly impossible. Impossible because *“he who comes to equity must come with clean hands and he who seeks equity must do equity”*.

Tax evasion is negatively affecting the socio-economic and political development of Nigeria as a nation and a situation that has now plunged the country into violence and other serious security challenges (**Olokooba**, and Suliati, 2015, p.222). Though in Nigeria, there may be other reasons for conflicts and security challenges, but the biggest one is bad economy. This has been alluded to by the militias for taking up arms and causing chaos across the country (**Olokooba**, Olatoke, Abdulrazaq, and Olatinwo, 2013, p.275). Conflict in Nigeria now is rather more economically induced than political. Therefore, despite concerted efforts towards economic integration of the African

continent, groups still take up arms against one another because some few opportunists in the corridor of power have already cornered and selfishly allocated the state's wealth to be shared only among themselves and their cronies (**Olokooba**, Imam, and Ijaiya, 2014, p.50).

As a result of uneven distribution of oil revenue and bad economic management in Nigeria, the situation in the South-Eastern part of Nigeria is constantly chaotic. Cases of oil pipeline destruction, kidnapping, armed robberies, and attacks on correctional and security formations are now frequent occurrences (Orubebe, and **Olokooba**, 2016, p.29). The Indigenous People of Biafra (IPOB), Eastern Security Network (ESN), the Movement for the Actualisation of the Sovereign State of Biafra (MASSOB) and other separatist organisations in the South-Eastern and South-Southern Nigeria have assumed *de facto* state identities that can do and undo anything they so wish. In some parts of Northern Nigeria, apart from banditry which is presently on the rise, the *Jamaat Ahl as-Sunnah lid-Dawah wal-Jihad* otherwise known as Boko Haram and Islamic State of West African Province (ISWAP), the two prominent groups in that part of the country with twisted and self-serving interpretations of Islamic principles, continuously attack and kill people without hindrance.

The attack and abduction of 276 Chibok girls on the night of 14-15 April, 2014, the kidnapping of over 300 students from Boys' Secondary School in Kankara, Katsina State on the 11th of December 2020 is still fresh in our minds. In addition, on 17th February 2021; 27 students and 3 members of staff alongside 12 relatives were abducted in a school in Kagara, Niger State around 3 am. Similarly, about 130 children were also abducted from Salihu Tanko Islamic School in Tegna, Niger State. In a Girl secondary school in Jangebe, Zamfara State, hundreds of female students were also abducted on the 2nd March, 2021. On 17th June, 2021, the Federal Government College, Yauri in Kebbi State was attacked and 102 students were abducted. At Greenfield University, Kaduna, Kaduna State,

over 30 students were abducted in March 2021. In College of Forestry Mechanisation, Afaka, an Institution not too far from the Nigerian Defense Academy, Kaduna, about 100 students were kidnapped on the 15th March, 2021. Between July 2022 and June 2023, 3,620 people were abducted in 582 kidnap-related incidents in the country, with a reported ransom demand of at least N5 billion and actual ransom payments of N302 million.

(https://www.google.com/search?q=cases+of+kidnapping+in+nigeria+as+at+2023&sca_esv=589727162&ei=XNB2ZeutDe6ihbIPiPue8A0&ved=0ahUKEwjry8ymg4eDAxVuUUEAHYi9B94Q4dUDCBA&uact=5&oq=cases+of+kidnapping+in+nigeria+as+at+2023&gs_lp=Egxnd3Mtd2l6LXNlcniKWNhc2VzIG9mIGtpZG5hcHBpbmcgaW4gbmlnZXJpYSBhcyBhdCAyMDIzMggQIRgWGB4YHUizSViBFjIQXACeAGQAQCYAa8EoAGOIKoBCTItNi40LjEuMbgBA8gBAPgBAcICChAAGEcY1gQYsAPCAgYQABgWGB7CAgsQABiABBiKBRiGA8ICBRahGKABwgIEECEYFeIDBBgAIEGIBgQQBgg&scient=gws-wiz-serp). In the South-Western part of the country, the activities of the Oodua Peoples' Congress (OPC) and other groups of Yoruba Nation separatist are a threat to the peace and tranquility of this Country.

The Nigerian Tax Regime

The Nigerian tax laws can broadly be divided into four categories. These are laws that regulate personal taxation, corporate taxation, transactional taxation, and service taxation. What determines each classification are the nature and domain each tax belongs (**Olokooba**, 2019, pp.19-25) and (**Olokooba**, Agbonika, Akintoye, and Adebayo, 2020, p.10). A major focus of the immediate past administration led by President Muhammadu Buhari was the effort to diversify the Nigerian sources of revenue generation from oil to tax. In doing that, the government amended various tax laws as well as other fiscal regulation laws through constant review of the Finance Act to align the Nigerian business environment with the global best practices (**Olokooba**, 2021, p.1). To consolidate on the efforts of

the past administration, the incumbent president, president Bola Hammed Tinubu recently inaugurated the presidential committee on fiscal policy and tax reform to drive the Nigerian tax reform programme to a logical conclusion.

In the words of Abdulrazaq, (1993, p.1), “tax is an annual price of citizenship and the price of civilization”. Thus, the federal system of government in Nigeria confers upon each of the three tiers of government, separate constitutional authorities to impose and enforce certain taxes and levies (*A.G. Ogun State v. Aberuagba*, 1985 I NSCC 487). In addition, section 4 of the 1999 Constitution of the Federal Republic of Nigeria (as amended) as well as items 58 and 59 of the Exclusive Legislative List and items 7 and 8 of the Concurrent Legislative List therein also empowers the Government to impose any form of tax at whatever rate it deems appropriate on the citizens (**Olokooba** and Awodun, 2017, p.33). The unlimited power of the Government to levy tax was also emphasised in *Osborne v. Commonwealth* (1911) 12 CLR 321.

The taxing power of the National Assembly is broad and sacrosanct (*R. v. Barger* (1968) 6 CLR 41, 94-5). Taxation power is far beyond raising of revenue alone because it is for a wide range of objectives such as fiscal, social, and economic policies (**Olokooba**, Olagunju, and Muhammed, 2020, p.480). The court in the case of *United State v. Butter* 297 US 1, held that tax is levied to support Government. In another related decision, Lord Dunedin in *Whitney v. Inland Rev. Commissioners* (1926) AC 37 said, a good tax administration helps in the attainment of the benefits of law. According to **Olokooba**, Muhammed, and Ariyoosu, (2020, p.100), an effective tax policy is a policy that guarantees a workable taxing system, and such tax must meet the yearnings of all stakeholders in the realm of taxation. Payment of tax is mandatory for both individuals and corporate organisation in any given economy. When it comes to the issue of tax, it is statutorily required of every individual to “give unto Caesar what is of Caesar”. Unfortunately in some of my research work, I found that most

Nigerians are not willing to “give unto Caesar what is of Caesar”. Many Nigerians derive joy in evading tax (**Olokooba**, 2012, p.5). The resultant effect of failure to give unto Caesar what is of Caesar is the hyper socio-economic catastrophic situation we are witnessing in Nigeria today.

Vice Chancellor sir, in the course of our research, it was further discovered that the problems associated with the collection of Personal Income Tax in Nigeria have remained one of the most serious clogs in the way of an effective tax system in Nigeria. According to **Olokooba**, and Chinenye, 2016, p.119, this problem has invariably influenced the frequent amendments of personal income tax laws and regulations. In Nigeria, most self-employed personnel still evade the payment of tax. While some claim ignorance of the necessity for tax payment, some refuse because they claim not to be receiving a commensurate provision of amenities or services from the government despite the payment of tax (**Olokooba** and Chinenye, 2016, p.118).

Our research has also shown that the few who pay tax do so out of necessity and compulsion, especially the Nigerian politicians (**Olokooba**, and Chinenye, 2016, p.119). An average Nigerian politician would do everything to secure a ticket of his political party and victory in an election. When tax clearance is required as a prerequisite for qualification to contest, many politicians according to Ijaodola, 2013, p.138, would put pressure on tax officers to issue them fake tax clearance.

It is, however, important at this juncture to note that, the criminal tendency in failure “to pay unto Caesar what is Caesar’s” is not peculiar to individuals because, it was also discovered through our research that companies are likewise guilty of presenting inadequate annual returns to the tax authorities (**Olokooba**, Zakarriyah, and Ariyoosu, 2020, p.101). Some companies, at times may not complete their true and fair assessable profit and tax payable, while some hide their true incomes with the help of some tax practitioners. The resultant effect of this vice is the reduction in the amount of revenue that goes to the coffers of the government for the provisions of social

and infrastructural facilities; and when this happens certainly, the beloved country cries.

Besides the harmonisation and consolidation of chains of Nigerian laws into Laws of the Federation of Nigeria, 2004, many tax laws were enacted and further amended to meet up with the situational demand of the time especially between 1990-2010 (**Olokooba**, 2013b:8). The government's effort to achieve an effective tax system was further demonstrated through the constant review of the Finance Act yearly. However, despite all these enactments and amendments, we need to ask ourselves, are Nigerians adequately "paying unto Caesar what is of Caesar?" The answer is no (**Olokooba**, 2013b, **Olokooba**, and Chinenye, 2016), and (**Olokooba**, Zakariyah, and Ariyoosu, 2020). Due to this, the Nigerian government both at the Federal, State, and Local government levels are unable to execute adequate and beneficial projects or programmes; socially, economically, and security-wise. The aftermath of this is that a sizeable number of Nigerian youth are now involved in several social vices. As a result of this, the beloved country cries. The cries are many and they include;

Cries of insecurity

Cries of economic hardship

Cries of unemployment

Cries of inflation

Cries of religious extremism

Cries of ethnic conflicts

Cries of inadequate social and infrastructural facilities

Cries of poor healthcare delivery

Cries for quality education.

All the problems above could have been averted with prompt tax payment by the citizens and appropriate utilisation of same by the government.

Payment of tax has been in existence from time immemorial. Tax is a concept with an authoritative base even in religious ideologies (**Olokooba**, 2012, p.2). Failure to pay tax in

the sight of God is also an offence. Hence, the statement of Jesus Christ in the *Holy Bible*, (Mathew 27:17-21) **“pay unto Caesar what is of Caesar and pay unto the Lord, what is of the Lord”** (Olokooba, and Chinenye, 2016, p.122). In the *Holy Quran*, Allah SWT said ‘Fight those from among the people of the book... **until they pay tax with their own hand** and acknowledge their subjection’ (Quran 9:29).

In Islam, tax is a major instrument of wealth redistribution and purification of one’s wealth (Olokooba, 2016, p.919). The encouragement of wealth redistribution is deductible from the way and manner Allah commanded *zakat* to be distributed in *Surah al-Tawbah* (9:60) and *Surah al-Hajj* (22:78). Summarily, *zakat* is for the poor, the needy, *zakat* collectors/administrators, those whose heart have just accepted Islam, freeing slaves, those in debt, on the cause of Allah, and travelers that fall short of funds. *Zakat* is one of the five pillars of Islam. The holy Prophet Muhammed SAW said of the Pillars of Islam thus:

<i>Shaadatu an la ilaillalahu</i>	Belief in oneness of Allah and
<i>Waana Muhammadan Rasulullah</i>	that Muhammad is His Messenger
<i>Wa i kaomu Sallat</i>	Observe the five daily prayers
<i>Wai tau Zakat</i>	Pay compulsory alms (tax)
<i>Wa saomu Ramadan</i>	Fast in the month of Ramadan
<i>Wa ha- jjul ‘bayt Liman</i>	Performance of the holy pilgrimage
<i>listatoha ilehi sebila</i>	for who is able and capable

(Al-Bukhari M.I.I. *Sahih Al-Bukhari Hadith* (1st edn., Dar ibn Kathir, 2002).

Vice Chancellor, sir, in the pre-independence Nigeria, a system of direct taxation was in existence in both the Northern and Western parts of the country (Lekan, and Sunday, 2006). In the East, the major tax then was *Egbu-nkwu* which was the tax on harvested palm oil paid to the landowners in the domain (Olokooba, 2013b, p.40). The major dichotomy between the contemporary Nigerian tax system and the pre-colonial tax system is that, while the contemporary tax system is cash oriented, the pre-colonial tax system was basically service

oriented. Taxes, then, were mostly paid in kind and obligatory personal service known as tribute taxes (**Olokooba**, 2013b, p.40) and (Ayua, 1996, p.8). In short, during the pre colonial era, taxation functions more or less on an ethical basis. Some taxes were paid in the form of farm produce and the most popular ones in the Yoruba speaking part of Nigeria according to Abdulrazaq, (1993, p.13), were called “*Isakole*”.

The root of the present law on Personal Income Tax could be traced to the Fiscal Commission set up in 1957 while that of the Company tax was the Companies Income Tax Act of 1961 (Somorin, 2002) and (Somorin, 2006) and (**Olokooba**, Kareem, and Zakariyyah, 2014, p.720). Structurally, as laid down in the case of *Salomon v. Salomon & Sons Ltd* (1897) AC 22, the Nigerian Company taxation clearly reflects the complete separation between the Company and its Shareholders (**Olokooba**, 2014a, p.41).

Tax as a Constitutional Obligation

Vice Chancellor, sir, even though from independence in 1960, Nigeria has operated under different Constitutions (Aondofa, Mahmud, and **Olokooba**, 2013, p.126), one constant provision in all of those Constitutions was the payment of tax. Tax payment is an obligation that must be fulfilled by men and women, young and old, rich or poor. Any attempt to hide or shield one’s income from tax is a clear indication of economic sabotage. Thus, going by section 24 (f) of the 1999 Constitution of the Federal Republic of Nigeria (As amended), all citizens of Nigeria are obligated to declare their income honestly and to pay their taxes promptly (**Olokooba**, 2017, p.516). Any individual or corporate organisation that refuses to pay tax according to Sections 40-49 of the Federal Inland Revenue Service Act, 2007 is said to have evaded tax; thereby, committing a punishable offense. In like manner, Article 28 (b) of the African Charter on Human and Peoples Rights also provides that every individual has a duty to work to the best of his or her ability and to pay taxes imposed by law in the interest of the society. A similar

provision on tax payment is in section 13 (b) of the protocol to the Charter.

There are many ways to encourage both individual and corporate taxpayers to fulfill their civic responsibility of tax payment through various tax relief and incentives. Amongst these incentives are tax holidays, tax exemptions, tax waivers, tax allowances and tax amnesty. However, where all these fail to ensure or encourage compliance, a litigation process may be instituted and this may result in fines and reprimands of tax evaders (Section 102 CITA, 2004).

Tax authorities are empowered to deal with both mild and severe tax offenses. The Nigerian tax law also empowers tax authorities to use both civil as well as criminal sanctions to ensure and enforce compliance. In fact, according to the court in *Unipetrol Nigeria Plc v. Edo State Board of Inland Revenue* (2006) 8 NWLR (pt. 983) 624, a tax authority/officer can prosecute tax offences even in its name. And to enforce compliance according to the court in *ID Sam Nig Ltd v. Lagos State IRS* (2011) 5 TLRN 27), tax authority can also exercise its power of distrain. Enforcement procedure is a forceful method to compel tax compliance (**Olokooba**, 2019, p.127).

In a nutshell, when a citizen refuses to pay tax willingly as and when due, they are withholding Caesar's right, and the only option left for Caesar through his agency-the tax authorities-is to enforce compliance which may result in prosecution. Interestingly, however, after the completion of prosecution when the imposition of penalty or fine must have been achieved for the tax arrears, the taxpayer is still liable to the payment of the current tax due as well as the accrued tax during the prosecution period (**Olokooba**, 2019, p.113). If that is the case, why do you have to suffer double jeopardy before paying your tax? Why can't you pay your tax as and when due and save the beloved country from crying?

Synergy between Tax Compliance and Economic Development

Vice Chancellor, sir, in this contemporary time, taxation is the bedrock upon which global economies rest. It is an effective instrument to check inflation, redistribute wealth, expand State revenue base, and as a guide against other various economic inequality and socio-economic vices. The more effective and functional a tax system is; the stronger, reliable, better, and secure a country will be. However, for tax to be effective and functional it must be simple, neutral, fair, and certain. To gain wide compliance according to **Olokooba**, Olatoke, and Balla, (2016, p.111), such tax must be acceptable to the taxpayers.

The fact that Nigeria is blessed with abundant natural and human resources is never in doubt. The current estimated population of Nigeria is 226,164,724 as of Monday, December 11, 2023 (<https://www.worldometers.info/world-population/nigeria-population/#google_vignette>). However, due to that act of withholding Caesar's rights by the Nigerian taxpayers, the corresponding duty expected of Caesar is not forthcoming and for that, the beloved country "cries"! The question now is: who is to be blamed for this?

The challenges confronting the Nigerian economy today, due to tax evasion, is diverse and enormous. Many companies, as well as individuals, are not willing to pay their taxes. Thus, the issue of tax evasion in Nigeria is as serious as other societal ills facing us as a nation (**Olokooba**, Awodun, Akintoye, and Adebowale, 2018, p.230). Due to tax criminality, Nigeria, just like other developing countries, has a very low tax to Gross Development Ratio (Taiwo, Samson, Dopamu, and Unam, 2015) and (**Olokooba**, Awodun, and Adebowale, 2017, p.55). The oil revenue, which accounted for a larger part of government revenue in the past, has drastically decreased and now unstable due to the precarious world oil market situation and other factors. The stoppage of oil subsidy regimes in Nigeria could not even help the situation.

The function of tax in the contemporary global economy is unquantifiable. As tax can serve as a regulatory mechanism to control and regulate various economic incidences, it can also be used to redistribute wealth in a given society. The economic goal of the nation is achieved by raising or lowering tax rates. The lesser the taxes people pay, the more they withhold Caesar's rights and flood the economy with excessive cash which is likely to result in inflation. However, when people pay as and when due, they hold less cash and that will ultimately check inflation. In short, taxation dictates and controls the economy.

A clear synergy between tax payment and economic development is the fact that every government requires revenue to augment the spending needs and to maintain an adequate level of public investment and social services. Revenue from taxes is to be used for the general welfare of the populace. To achieve this, Vice Chancellor, sir, tax compliance is important. It is only when taxpayers give unto Caesar his due by paying their taxes promptly that enough revenue will be available at the disposal of the government (Caesar), and the same will be used to satisfy the social, economic, and infrastructural needs of the citizenry. Failure to pay tax is an offense (**Olokooba**, Awodun, Akintoye, and Adebowale, 2018, p.231). When we refuse to pay tax as and when due, we are simply withholding Caesar's right, we are debarring Caesar from performing his statutory duties, and the consequence of our action is the crying of the beloved country.

Clogs in the Workability and Viability of the Nigerian Tax System

Despite a series of innovations in the Nigerian tax policy to ensure increase, prompt, and adequate revenue generation, some of my research work found that, due to various clogs, the workability and viability of the Nigerian tax system is still a mirage and this has forced the Nigerian government to result to both internal and external borrowing in financing the budget (). In Nigeria today, both internal and external borrowing are monumental. As we are indebted to the International Monetary

Fund (I.M.F); so, also are we indebted to Paris Club, China and other countries of the world. The Debt Management Office has disclosed that Nigeria's total foreign debt for the period ending March 31st, 2023, has risen to N49.85 trillion (\$108.30 billion) from N46.25 trillion as of December 21st, 2022. (<<https://punchng.com/nigerias-foreign-debt-rises-to-n49-85-trillion/#:~:text=The%20Debt%20Management%20Office%20has,Twitter%20handle%20on%20Friday%20evening>>). The question now is, why is the Nigerian tax system not working effectively? Why is our beloved country crying in perpetuity? Vice Chancellor, sir, answers to these questions, as discovered in our past research efforts are recounted hereunder:

1. **Tax Evasion.** Tax evasion constitutes the main clog in the non-workability of the Nigerian tax system. This problem is becoming worrisome and despite a series of efforts to curb and/or eliminate it, it is disheartening to note that the problem persists (**Olokooba**, Awodun, Akintoye, and Adebowale, 2018, p.229). Our research found out that most Nigerian taxpayers are not willing to pay their tax voluntarily. Rather, they deliberately evade the payment of taxes. Cases of both legal and illegal means of escaping the payment of tax are still on the high side in Nigeria. Both corporate and private individuals are culprits when it comes to the issue of non-payment of tax in Nigeria.
2. **Absence of Strong Collaborative Efforts between various Government Agencies in Nigeria to Fight Tax Criminality.** The absence of collaborative efforts among various financial-related agencies to fight tax evasion also constitutes a serious clog in the Nigerian effective tax system. Except the Federal Inland Revenue Service and various states internal revenue services, other government agencies like Economic and Financial Crime Commission (EFCC), the Independent Corrupt Practices and other related offences Commission (ICPC)

are not adequately involved in fighting tax criminality in Nigeria.

3. **Weak Enforcement Mechanism and Abuse of Power to Compound Tax Offenses.** Vice Chancellor, one other major reason for this ineffectiveness as found in some of our research is weak enforcement mechanism and inordinate use of compoundment of tax offenses by tax authorities (**Olokooba, Hassan, and Josephine, 2018, p.469**). Compoundment of tax offense is a statutory power given to tax authorities to seek monetary fine no matter the seriousness of tax offense instead of seeking jail term for the offenders (**Olokooba, 2019, p.87**). On this note, it is our humble submission that; though it is legal and allowed under the law, compoundment power has not helped the development of the Nigerian tax regimes. Most tax defaulters are exploiting the failure or lack of willingness on the part of tax authorities to seek or to implement jail terms on tax defaulters and this, Vice Chancellor, sir, further makes our beloved country cry.

Tax authorities' power to compound any tax offense is an aberration and purely a departure from the standard requirement and treatment of criminal offense under the Nigerian Criminal Law Regime (**Olokooba, 2019, p.87**). In the Nigerian Criminal Law Regimes, any offense punishable with imprisonment for a term exceeding three (3) years is not ordinarily bailable and, as such, could not be compounded. To secure bail for a defendant in such instance, section 341(2) of the Criminal Procedure Code, stipulates the special conditions that must be met. (See also section 169 (a-f) of the Kwara State Administration of Criminal Justice Act, 2018). However, under the Nigerian tax regime, the law allows for compoundment of offense even if its punishment attracts more than three years jail term. Vice Chancellor sir, considering the egocentric "*Owo ni e je*" mentality of

the average Nigerians, compoundment of tax offenses tends to encourage rather than discourage tax offenders.

4. **Lack of Patriotism among the Nigerian Elite.** Our research further found out that the political class in Nigeria, especially the elites, are among the worst tax evaders because they normally use their political influence to enact laws that will reduce the effectiveness of the Nigerian tax system rather than strengthening the tax policy administration (**Olokooba**, Olatoke, and Muhammed, 2016, p.107). What these people forget is the fact that no economic policy survives without the requisite enabling law. A typical occurrence was the amendment done to the Nigerian Electoral Act by the 8th National Assembly when the Senate proposed the removal of payment of three years of tax which used to serve as a prerequisite for anybody willing to contest for any political office in Nigeria. Vice Chancellor, sir, this is a selfish political move that will reduce and affect revenue generation and when this occurs, the result will be obvious because the beloved country continues to cry!
5. **Lack of Proper Documentation and Accurate Records.** Lack of proper documentation and accurate records in the Nigerian tax offices is also the bane of tax enforcement and by extension, compliance in the Nigeria tax environment (**Olokooba**, and Chineye, 2016, p.121). Except for those in government employment who pay their taxes through Pay As You Earn (PAYE), most self-employed persons do not keep records of their income and expenditure, profits, losses, and basic financial statements. This makes it difficult to appropriately determine their taxable income.
6. **Lack of Expert in Most Tax Offices in Nigeria.** Another clog in the workability of the Nigerian tax system is the lack of expert in most tax offices in

Nigeria. This problem constitutes a great clog in the tax enforcement strategy in Nigeria (**Olokooba**, and Chinenye, 2016, p.22) and (**Olokooba**, 2019, p.152). This problem had, in the past, compelled some tax offices to employ the services of tax consultants to help recover tax from the taxpayers. Even the few tax officers in the employment of tax authorities are inexperienced and some lack the technical knowhow in tax law and policy to execute their functions effectively. In some of our research, it was discovered that only very few Nigerian tax officers are skilled in the technicality of tax administration. Most of their management cadres are not experts in taxation or tax law. Rather they are experts in other finance-related areas such as Entrepreneurship, Banking, Business Administration and Accounting. In some state(s) those that do not have anything to do with taxation, i.e. engineers, scientists, sociologists, linguists e.t.c. are appointed to head the revenue offices mainly because of political affiliation and loyalty.

7. **Corruption.** Corruption in Nigeria is a problem that has eaten deep into most systems. Most corrupt tax officers, in connivance with some taxpayers, are fond of making the tax administration policy that are not workable. According to **Olokooba** (2019, p.153), this is done either through wrongful tax assessment or under assessment to favour some taxpayers after they might have been induced monetarily by such taxpayers.
8. **Underutilisation of Electronic Tax System.** The level of compliance with the Electronic Tax system in Nigeria is still very low. Most tax officers are still denied the benefit of modern technology that will advance the optimum use of electronic systems to achieve the desired result in tax assessment, compliance, and auditing in the effective tax system in Nigeria. In fact, in most of the States of the Federation of Nigeria, manual filing of tax

returns is still being used. In this regard, the existing Nigerian regulations on Electronic Commerce are grossly inadequate (Hassan, **Olokooba**, and Agbonika, 2017, p.293). This is clearly slowing down the effectiveness as well as the development of the Nigerian tax system (**Olokooba**, 2019, p.152).

9. **Low Level of Tax Education among Nigerians.** Vice Chancellor sir, another reason for the non-workability of the Nigeria tax system is a low level of tax education among Nigerians. In our research, we found that the majority of Nigerians do not understand the concept of tax, why they need to pay tax, when to pay, and who to pay to (**Olokooba**, 2019, pp.3-15). Funny enough; some do not even know what relief and allowances they are entitled to when they pay their taxes. The resultant effect of this ignorance is that the average Nigerian taxpayer believes that payment of tax is a waste of personal funds.
10. **Absence of Transparent usage of Tax by Government.** Vice Chancellor, sir, lack of willingness on the part of the self-employed person to pay tax promptly and voluntarily is as a result of the fact that they do not see what the revenue collected by the government in the past is being used for. In short, lack of transparent usage of tax by the Nigerian government is a discouraging factor in effective taxation in Nigeria. Most Nigerians especially the self-employed do not appreciate the need to pay tax. According to **Olokooba** and Chinenye (2016, p.121), most of them believe that the services provided by the government are not commensurate with the volume of revenue collected. Taxpayers are usually reluctant to pay since they cannot see or feel the effect of the money previously paid. If the tax administrator tried to enforce payment, a slightly provocative move on their part can lead to a tax riot or violence. This type of reaction is not strange in the

history of Nigeria. In fact, the Agbekoya Saga in the West as well as the Aba Women Riot in the East almost immediately after Nigeria's independence were examples of taxpayers' reaction. In taxation, even though it is not part of the taxpayer's statutory rights to know how the revenue generated by the Government is spent, posterity and morality demands that such information should be at the disposal of the contributors. Doing this will serve as motivation and willingness to pay tax. The absence of this will surely tamper with the effectiveness of the Nigerian tax policy administration (Olokooba, 2019, p.154).

11. **Linguistic/Language Problem.** If tax is to be supported, effective, and functional, it must be found within the clear language of a statute (Adedokun, 2010, p.10), (Olokooba, and Animasahun, 2015, p.63), (*Coltness Iron Company v. Black* (1881) 6 AC 315) and (*Styles . Middle Temple (Treasurer)* (1899) 68 QB, 157). In tax compliance, enforcement and administration, the importance of an unambiguous language can never be over emphasised. This is because the understanding of language deployment in any document is very crucial to its effectiveness. If words used in the tax statutes are ambiguous, it will certainly affect tax activities negatively (Olokooba, 2019, p.718). Unfortunately, some of the language used in couching the Nigerian tax statutes are technical, and, in some instances, ambiguous (Olokooba, Kareem, and Zakariyah, 2014, p.717). The resultant effect of this problem is inadequate tax compliance, collection, and administration, which collectively triggered the crying of the beloved country due to insufficient funds to manage the economy.
12. **Double/Multiple Taxation.** Double/multiple taxation is an imposition of two or more taxes on the same income, asset, or transaction. The multiplicity of tax payments

also constitutes a big clog in the effective tax policy administration in Nigeria. The Nigerian taxpayers are always groaning under heavy tax burden due to multiplicity of the payments and since many taxpayers must source and substitute their finances before they can enjoy basic amenities on their own; payment of tax, to them, amounted to double jeopardy and their last reactionary tendency is tax evasion. In some instances a taxpayer may relocate business or re-arrange same through tax avoidance (Adebayo and **Olokooba**, 2015, p.103). The courts in *Whiteney v. Inland Revenue Commissioners* (1926) A.C. 37, *Etiosa Local Government Area v. Jegede* (2007) 10 WLR (pt. 1043) 537; and *Mobile Producing (Nig) Unlimited v. Tai Local Government Council and 2 ors* (2004) 10 NCLR 99 seriously frowned at the issue of double taxation.

13. **Absence of Clear Taxing Power and Agreeable Sharing Formula between Federal and State Government on Some Tax Items.** Presently, the Nigerian tax law does not provide clear taxing power between Federal and State on tax items like Value Added Tax (VAT). This is causing problems between Federal and State taxing agencies. Similarly, there is controversy on which agency of the government to collect Stamp Duties in Nigeria. This has resulted in frictions between the Federal Inland Revenue Services (FIRS) and the Nigerian Postal Service (NIPOST). Until this is resolved by the court, both the viability as well as workability of the Nigerian tax system will certainly be affected negatively.
14. **Absence of Constant Review of the Nigerian Tax Law as well as Lack of Enough Specialised Courts.** Lack of proper and constant review of the Nigerian tax law as well as the absence of enough specialised courts to try tax offenders is found to be part of serious clogs in the

workability and effectiveness of the Nigerian tax system. Vice Chancellor, sir, lack of adequate courts with jurisdiction to try tax matters is greatly affecting the effectiveness of tax policy administration due to delay in tax litigation in Nigeria. This same reason accounted for the dearth of reported Nigerian cases to serve as judicial precedents in the Nigerian tax case law (**Olokooba**, 2019, p.155).

15. **Under Exploration of Islamic Finance Window.** Despite the acceptability, and expansion of Islamic banking and finance globally, the current three major laws that regulate Banking activities and Company's taxation in Nigeria, to wit; the Bank and Other Financial Institutions Act (BOFIA), the Central Bank Act and the Companies Income Tax Act are yet to provide an adequate guideline for the taxation of Islamic finance in Nigeria (**Olokooba**, 2014b, p.1). This is a *lacuna* in both the administration as well as the taxation of Islamic finance activities in Nigeria; an area that if well explored could generate enormous revenue for the country.

Effective Taxation in Nigeria: My Modest Practical Contributions

Vice Chancellor, sir, tax or revenue law is a subject that deserves both technical and special knowledge to understand and appreciate. It is not surprising that the court in *ICAN v. CITN* (2013) 2 NRNL 41 held that, taxation, as a profession, is distinct from other professions. As a professor of taxation and fiscal policy regulation law, apart from academic paper writing and publishing, I have also trained many stakeholders; young and old, across the federation on how to understand, love and effectively use tax to increase revenue generation.

In 2012, when the issue of Islamic Finance was at the embryonic stage in Nigeria, I was in Abuja as a facilitator on 'Taxation Issues and the Non-Interest Finance Transactions in Nigeria.' It was a two-day practical workshop for the staff of the

Federal Inland Revenue Services, Abuja. In 2014, courtesy of my mentor, I was in Port-Harcourt between the 12th to 13th February to train the staff of the Rivers State Inland Revenue Services on ‘Principles of Audit, Investigation, and Intelligence in Taxation’. A similar training was organised for the staff and clients of the Niger Insurance Company Ltd, Lagos between 18th and 19th March, 2014 on *Takaful* Principles and Practice, especially the tax implications thereon.

The strategy to increase revenue generation for the State was the main focus of the training I gave to the staff of Kogi State Internal Revenue Services, Lokoja between 25th February and 2nd March, 2020. In 2021, I was in Akure, Ondo State to give practical training to the staff of the Ondo State Internal Revenue Services. It was a capacity building based on the current issues in Nigeria’s taxation, offenses, and penalties as well as how to achieve effectiveness in revenue-based organisation.

On 3rd and 4th August, 2022, I was in Nasarawa State to train the staff of the Federal Capital Territory Internal Revenue Services on tax Intelligence and Information Gathering for increasing revenue generation. The same training was repeated in June and July this year (2023) for some other cadre of the organisation. Part of my modest contribution towards the understanding of taxation was the development of an Instructional material on ‘Law of Taxation II’ (LAW 434) for the National Open University of Nigeria, Lagos in 2012. (Available online at <https://nou.edu.ng/coursewarecontent/LAW%20434%20OF%20TAXATION%20II.pdf>).

Similarly, my book titled, ‘*The Nigerian Taxation: Law Practice and Procedures Simplified*’ which was published in 2019 by Springer Nature, Singapore is presently the first of its kind in Nigeria today that explore the Law, Practice, and Procedures in the Nigerian Tax system and, in a single volume. My effort in this direction is to simplify the technicalities in taxation and to encourage non-lawyers to understand tax principles and embrace tax compliance which will ultimately

lead to increased revenue generation as well as stoppage to the crying of the beloved country.

Other Professional and Administrative Contributions

Vice Chancellor, sir, in addition to my contributions in the area of research, I have also carried out many administrative responsibilities and community services in the University of Ilorin and beyond. I have successfully supervised several LL.M dissertations, a Ph.D. thesis and numerous undergraduate final year projects. I have also served as External Assessor for the promotion of colleagues to the professorial cadre across various Universities in Nigeria.

I have been involved in numerous tasks and activities within the University community. While I am currently serving as the Head of the Department of Business Law, Faculty of Law, University of Ilorin, I also serve as the Faculty of Law Representative on the Senate Estimates Committee. In the past, I have had the privilege to serve as the Coordinator of the Department of Business Law; Level Adviser, Department of Business Law; member, Faculty of Law Committee on Diploma and M.Phil Programme; Faculty of Law Representative in the Time-table and Room Usage Committee; Faculty of Law Representative in the Faculty of Business and Social Sciences Board of Studies University of Ilorin; Faculty of Law Representative in the Centre for International Education; Faculty of Law Representative in the University of Ilorin Central Library Development Committee; Faculty of Law Representative in the Academic Planning and Curriculum Committee; and member, Committee on University of Ilorin Programmes Accreditation. I was also the Chairman of some Committees in the Faculty of Law.

As part of my effort in ‘Catching Them Young’ and developing the interest of the youth in Taxation, I have been the Staff Adviser to the University of Ilorin Tax Club since the creation of the Club in 2015. While I was on sabbatical in 2015/2016 at Kogi State University, Anyigba, the Tax Club I

created in the Faculty of Law of the Institution is flourishing till today. To give back to my community, in 2020 when I became a professor, I founded the Sky Educational Conglomeration (SEC) an NGO for the award of Scholarship and Bursary to the indigent students of my immediate community; Badari Ward, Oke-Aluko, Ilorin.

Conclusion

Vice Chancellor, sir, can we all pause a bit here to reflect on the popular groundnut pyramids of Kano in Northern Nigeria? Where is the much-talked-about Cocoa of the Western Region? Gone! They are all gone (**Olokooba**, 2013a:1000). This is a clear indication that, there is nothing without an end and whatever has a beginning must surely have an end. Therefore, the prediction by the World Bank and some other climate experts in 2013 that Nigerian crude oil may dry up in a couple of years to come must not be a surprise. The fact that everything in the world will end except the creator Himself is also attested to both in the *Quran* as well as the *Holy Bible*. (See Quran 55:26, II Peter 3:10). However, if this occurs, what will Nigeria fall back on? Vice Chancellor, sir, based on our findings, it is **Revenue generation from Tax**. Unfortunately, as could be gleaned from this lecture; and due to various clogs that we have discussed, the workability and effectiveness of the Nigerian tax system had been a mirage. However, for every problem, there is certainly a solution (*ubi jus ibi remedium*). Therefore, premised on our findings during our academic research sojourn on various reasons for the non-workability of the Nigerian tax system, below are the effective and workable solutions we have proffered to the problems as recommendations.

Recommendations

1. **Tax Evasion in Nigeria should attract a more Severe Punishment.** Since tax evasion is the major clog to the workability of the Nigerian tax system, it is imperative for the Nigerian government at this critical period to

aggressively address the issue of tax criminality with the same vigor the government fought against the issue of non-performing/bad debt in the financial sectors in 2011. Therefore, considering all the unquantifiable benefits of prompt tax payment in any economy as well as the likely adverse effects of non-payment, it is our humble submission that, to save this beloved country from crying, tax evasion should attract more severe punishment. The mere imposition of monetary fines on tax defaulters seems not to be as effective as desired. If tax defaulters are made to serve compulsory jail term(s) in addition to a monetary fine for any tax offense, especially after a repeated offense, it will greatly reduce; if not eliminate the grave criminality in the Nigerian taxation practices.

2. **Strong Collaborative Efforts among Government Agencies in Fighting Tax Criminality.** For effective tax policy administration, the tax authorities should collaborate with other government agencies such as the Corporate Affairs Commission (CAC), Land Registry, the Economic and Financial Crime Commission (EFCC), the Independent Corrupt Practices and other related offences Commission (ICPC), and others, to reduce the incidence of tax criminality. Solid cooperation among these agencies as well as the sharing of intelligence information gathered on tax evaders will make the tax policy administration more effective in Nigeria. A good working synergy with the highest level of determination to check various antics of the taxpayers with regards to tax evasion holds a secret to improved revenue generation.
3. **Amendment of Section 48(1) of the Federal Inland Revenue Service (Establishment Act) 2007 with Regards to Power of Compoundment by Tax Officers.** Amendment of Section 48(1) of the Federal

Inland Revenue Service (Establishment Act) 2007 which permits the service “to compound any offense” under the Act by accepting a sum of money not exceeding the maximum fine specified for the offense instead of jail sentencing is of paramount importance for an effective tax system in Nigeria. Amendment of this section to provide for both monetary as well as jail terms compulsorily for tax offenders will instill fear in the minds of tax offenders and this will certainly reduce tax evasion which will ultimately save our beloved country from crying.

4. **There is the Need for Attitudinal Changes of Nigerians to Taxation.** There is a need for a clear attitudinal change of Nigerians to taxation. Both the government as well as other stakeholders’ needs to see the cardinal necessity for holistic change to the way and manner tax policy administration will be improved upon in Nigeria. The government should be more proactive in dismantling the political barrier; the legislature should desist from promulgating any law that will block the viability and or effectiveness of taxation, while the citizen should discard their nonchalant attitude towards tax payment. We should all see tax as compulsory payment “*dandan lowo ori*”.
5. **Improved Accurate Data Gathering on Taxpayers.** In any economy, be it developed or developing, the exchange of information as well as intelligence information gathering on potential tax evaders plays a vital role in the battle against tax fraud. Accurate Data and information on the taxpayer will certainly expose under assessment of tax payable as well as other data related fraud in Nigeria. Similarly, having apt information regarding the financial standing and sources of revenue of both individual and corporate organisation will adequately aid the effectiveness of tax policy

administration as well as the effective capturing of more taxpayers within the tax net which in the long run serve as an indirect check on tax evasion in Nigeria.

6. **Engagement/Appointment of Experienced and Qualified Personnel.** The technicality in the practice of taxation is enormous. It is not surprising that the court in *ICAN v. CITN* (2013) 2NRNL 41 held that taxation as a profession is not the same as other professions. For this, the engagement of experienced and qualified personnel who are blessed with the skill and technical knowhow of taxation should be given priority while recruiting staff for tax offices. These set of people should be well motivated as this will reduce the incidence of corruption between the tax officers and taxpayers, and it will further increase devotion to duty.
7. **A Need for Severe Punishment to Check Corruption in Tax Offices.** There is a need for more severe punishment for any tax officers that are caught engaging in any act of corruption. A deliberate wrongful assessment or underassessment done to give undue advantage to taxpayers should be met with severe punishment. Such tax officers should be given the treatment of someone that committed a treasonable offense.
8. **Improved Electronic Tax System.** Electronic taxation will make the function of tax policy administrators; easier, faster, and more effective. This will certainly lead to an increase as well as improved revenue generation. This is because, with the use of Electronic taxation; gathering, evaluation, assessment and other components of tax businesses will be done with a zenith level of convenience. Thus, an improved electronic taxation will facilitate the effectiveness of the Nigerian tax policy administration which will ultimately translate to

increased revenue generation and by extension, more funds in the coffers of the government to execute more dividends of governance to the people. Looking into the issue of the use of virtual currencies in Nigeria is also of essence. This is because virtual currency can have taxation consequences when it is received as income, as payment for services or when it is sold for a gain.

9. **Constant Taxpayers Education and Enlightenment.** It is found in our research that the Nigerian government has, over the years paid and continued to pay little attention to taxpayers' education and mobilization. To check this, it is hereby recommended that taxpayer's education and constant public enlightenment be emphasised. Doing this will certainly change taxpayer's orientation and increase their willingness to pay taxes. Effective tax education and mobilisation will encourage tax compliance, and optimise the generation of revenue for the government.
10. **Transparency in the Use of Tax Revenue, Execution of Commensurate Beneficial Project by Government and Justiciability of Taxation Issues in Nigeria.** There should be transparency in the use of tax revenue generated by the government. Once the taxpayers can observe in pragmatic terms, what the government is using their money for, and the same is reasonably commensurate with their payment, the payments of tax in the subsequent years will not be problematic. Thus, willful compliance will be guaranteed. Taxpayers' rights should also be guaranteed, and tax issues made justiciable in case tax collected by the government is not properly utilised.
11. **Simplicity and Nationalisation of the Nigerian Tax Statutes Language.** Language is an instrument of communication and a basic means of conveying

information and ideas. For an effective understanding of such communication, both the speaker and listener should be on the same page. Such language must be simple and less ambiguous. Unfortunately, a vast part of the Nigerian tax regimes are couched in a highly technical language and some over bloated with phrases, tenses, and paragraphs that need expert diagnosis tools before understanding. Using simpler language to couch the tax regimes as well as writing them in local languages will facilitate the understanding and appreciative tendencies of the taxpayers on why they should pay.

12. **Elimination of Multiple Taxes.** Payment of many taxes on one or similar tax item by different tax authorities discourages compliance. Such tax incidences increase and put a heavy burden on the taxpayer's income. If this continues unabated, the tendency and urge to evade the payment of tax at that level is higher. To check this, it is hereby recommended that, the Nigerian tax system should be structured to eliminate inequality, multiplicity, and, or double taxation. The incidences of double or multiple taxes should be taking seriously by the Nigerian government.
13. **Clear Taxing Power and Agreeable Sharing Formula.** Amendment of the tax law to reflect clear taxing power, sharing formula on all tax items between federal and state government as well as clear provisions on the agencies to collect specific tax items will solve the contemporary problems and same will guarantee the workability of the Nigerian tax system.
14. **Constant Review of the Nigerian Tax Laws as well as Creation of Specialised Courts.** Most Nigerian tax laws have not attracted the attention of the National and or State assemblies for a review same as demanded by

contemporary global economic realities on taxation. Constant review of the Nigerian tax laws, apart from making the law to be in tune with global best tax practices, it will also aid its viability and workability. Similarly, the creation of enough specialised court to try tax offenders will also aid fast dispensation of tax offenses, judgment from this court will also serve as a developmental stride in tax jurisprudence which may solve the problem of the dearth of reported Nigerian cases on taxation.

15. **Enactment of a Clear Regulation for the Taxation of Islamic Finance Products in Nigeria.** To take the zenith advantage of the opportunity offered by the global acceptability of Islamic finance, it is hereby recommended that a model law and clear regulation be urgently enacted to take care of the tax aspect of Islamic finance products in Nigeria.

Finally, Vice Chancellor, sir, in this lecture, I have discussed various clogs in the workability and effective tax system in Nigeria as discovered in my various research works. I have also highlighted several effects of failure to give unto Caesar what is of Caesar which literarily connotes tax evasion on Nigeria as a nation. To solve the problems, I have also proffered recommendations. What is left now is for the government and all other stakeholders in Nigerian tax affairs to aggressively act upon and implement those recommendations. *Doing this will certainly change the narrative from, a crying beloved country to a smiling beloved country.*

Acknowledgments

Alhamdulillah robil alamin. All praises be to Allah, the Lord of the world, Master of all masters, the All knowing, the Magnificent and the most Merciful. I extol Almighty Allah for seeing me through this far in life. I praise His Name for everything He has done in my life.

Next in line of appreciation are my parents; my late father, Mallam Olokooba Akanbi, Baba mi, how I wish you are alive today to witness how Allah has answered your prayers. My father, I remember that midnight when I was in form two (1980) and I came home for a long vacation from Mount Carmel College and you woke me up to advice me as you normally do and you told me that one of your family members teased you that “Olokooba, a to omo, a to omo, o si n ku lo” (Olokooba just because of struggle to educate your child, you are gradually dying); and your answer that “Bi ma baku, ki n ku, a ni ki omo mi sati je eniyan laye” (Even if I will die, let me die, what I want is just for my child to become successful in life). My beloved father, you should have said “mi o ni ku, omo mi a si je eniyan laye” (I will not die and my child will become successful in life). Anyway, though you are no more, I am sure your dream has been fulfilled today. I am optimistic that today you must be a happy soul in *Aljanat Fridaus*.

My mum, my only golden mother, Hajia Balikis Amope. Amope Edu, Omo Kadiri Oba Isegun akoko ni gbogbo Kwara. Eyin lomo ewe kan Oogun kan, eyin lomo ado ti o tori ogun so, omo atare, ti o tori ogun waye. Haa “Iya Saka Alagunmu”, Alhamdulillah, Alihamdulillah, Alhamdulillah RobilAlamina. Mama mi, I thank Allah for you. I rejoice with you for witnessing the answering of your prayers on me while you are still alive and in good health. Just as Allah completed the religion of Islam for Prophet Muhammed Rasulullah (SAW), I am sure; He completes His favour on you today. Today your only surviving child in your lifetime becomes what you prayed for in 1991, the day late Professor Oludare Olajubu came to our house to buy “Agunmu” and while Baba wanted to pay, you said, “No, keep your money but rather pray for your son to become a professor like you.” My mum, less I knew that Baba Olajubu used a divine tongue “enu ase” to pray for me on that day. Today, your only child is the first graduate, first lawyer, first academic, first Ph.D. holder, and first Professor from the Babatunde family, Oke-Aluko Ilorin. Mama mi “a ni Saka yin”

today is the first Professor in the entire Badari ward, Oke Aluko Ilorin. Your only child today is the first Professor of Law from the entire Oke Aluko to je Oko Ilu Bantata. My mum, I pray for good health and long life for you to further reap the fruit of your labour on me. Aamin

Next in line of appreciation Vice Chancellor, sir, is someone that is special to me, some one that has the same position in my heart just like my biological parents. This is someone that all the foundation staff of the Faculty of Law University of Ilorin looks on to as an uncle. This is a person that can never hurt a fly. Vice Chancellor, sir, I have a rare privilege to have this man as my teacher both at my undergraduate as well as postgraduate strive of my academic career. This mentor of mine taught me both Commercial and Company law at the undergraduate level and, as providence would have it, I was lucky and privileged to have him as the supervisor of my Ph.D. Thesis. This exceptionally good man, a father, a friend, and someone who is ever ready to help his entire students is no other person than Professor Muhammed Taofeeq Abdulrazaq SAN, fondly called Prof. M.T.

After diligent supervision of my Ph.D. Thesis, my mentor, Professor M.T. made sure that he created an avenue for me to make money immediately I completed the programme through constant /frequent paper presentations in the area of tax law in various parts of Nigeria, but surprisingly, this extremely good man would never collect a kobo from the honoraria given. Oga, I can't thank you enough for being a worthy mentor to me and many others who know your value. Neither gold, nor silver I have to give you, but almighty Allah will reward you abundantly sir.

I appreciate all the successive administrations of this University that is better by far. Specifically, I am most grateful to Professor I.O. Oloyede (CON) who employed me in 2008 and who in less than six months of joining the University, appointed me as the Coordinator of the Department of Business Law, Faculty of Law, University of Ilorin, the position I held successfully for two years. Vice Chancellor, sir, I must confess

that that singular opportunity really sharpened my brain and exposed me greatly to human management strategy. I thank you sir for believing in the “young man”.

Late Professor Muhammed Mustapha Akanbi, SAN, the former Vice-Chancellor, Kwara State University, Malete, I must single you out here for appreciation for believing in the capability of the “young man” and for recommending my appointment and reappointment as Coordinator of the Business Law Department in 2008-2009 and 2009-2010. I also appreciate you for your usual “pushing” in the form of words of encouragement for me not to relent in publishing, publishing, and publishing. “Muhammed” as fondly called by Prof. Oloyede, I appreciate you, sir. May Allah forgive all your sins, Oko Shakirat, Baba Sekinat, Baba Muhammed jnr, Baba Zulkhanain continue resting in *Aljanat Fridaus*.

To my life molders right from primary school up to the University level, I thank you all. I cannot forget Alhaja A.O. Kamaldeen who treated me like her son when I was in primary school at Ansar-ud-deen L.S.M.B School Ilorin, Mrs. J. Olatayo, my Vice-Principal at Mount Carmel College, Ilorin whom my dad handed me over to on my first day in school with the parting words “E jowo ma, ojukan epa ojukan eree ni o”, I am most grateful, madam. All my lecturers at the Kwara State Polytechnic Ilorin, I am most grateful to you all. My teachers at the Department of Linguistics and Nigerian languages, University of Ilorin, especially, “my father,” the late Professor Oludare Olajubu”, Baba Bose,”and “Baba Gbenga,” I will continue to be indebted to you, sir, because your prayer for me in 1991 that “woo omo gege bi awon iya wa se toro yii gele be lo ma ri, wa di kofeso bi Dare” (Look, child as our mother prayed, it shall be so, you will become a professor like Dare) has been answered. Baba, continue resting in the bosom of our Lord Jesus Christ. Amen. I am also grateful to my other “ogas” like the late Professor Yekini Oyebade Ajayi, Professor Bisi Ogunsina, Professor Oladele Awobuluyi, Dr. Yiwola Awoyale, late Professor Ore Yussuf and Dr. Kayode Fanilola. Sirs, I am most grateful to you

all. The knowledge you imparted on me in my Linguistics and Yoruba language classes is today helping me greatly, even now as a Lawyer. Prof. I. O. Sanusi of Linguistics and Prof. Adeyemi Olalere of the Department of Linguistics and Nigerian Languages University of Ilorin, I am most grateful to you sirs.

All my lecturers at the Faculty of Law, University of Ilorin starting with my father Professor Abdulqadir Zubair, my mentor; Professor M.T. Abdulrazaq SAN, Late Baba Abdel Razaq, Barrister Y.K. Saadu, Mr. Akintoye SAN, Professor Abdulwahab Olasupo Egbewole SAN and the Vice Chancellor, University of Ilorin; Professor A. A. Oba, Late Professor M.M. Akanbi SAN, Professor Ismael S. Ismael, my uncle and my special friend in the Faculty, Professor J.O. Olatoke SAN, My Dean-Professor Nimah Abduraheem, Prof. Abdurashheed Jimoh Ijaodola SAN (the Osi Apabiekun, Omo Olalemi), My Lord, Justice A.A. Adebara, the Chief Justice of Kwara State and Barrister Gbadeyan, I count myself so lucky to have all of you as my life molders. I can't thank you enough for sharpening my reasonability, deep legal thinking, and critical analysis of issues. Today, is dedicated to you all.

My other colleagues in the Faculty especially Professor Bashir Omipidan whom both of us belong to the first set of the Common and Islamic Law Programme of this great university, I appreciate you. Just like yesterday, I remember when you were the President, and I was the Speaker, Law Students' Society, Faculty of Law, University of Ilorin and today both of us are lecturers, and professors, in the same Faculty –“Ore” don't we have every course to glorify Allah? To my other seniors and colleagues in the Faculty of Law, I appreciate your comradeship. Thank you all.

My immediate past Dean, Professor H. A. Ijaiya, I cherish and I appreciate our relationship. The same goes for Professor M. K. Adebayo, Professor Y.A. Arowosaye, Professor K. I. Adam, Professor O.Y Abdul-Hamid, Professor Abdulkadir Abikan, Professor Muktar Etudaiye, Prof. A.T. Shehu and

Professor R. K. Salman. I thank you and I am most grateful to you all.

My boss and my uncle, Professor Bayo Lawal, I can't thank you enough for teaching me the nitty-gritty of writing a literature review during my P.G.D.E. Programme. Your training really helped me later in my academic sojourn. In fact, I vividly remember that one area that was commended greatly in my Ph.D. thesis during my Ph.D. viva by the external examiner was my literature review section. Uncle, I sincerely appreciate you, sir.

Baba, Professor Olu Adediran of the Faculty of Law, Obafemi Awolowo University, Ile- Ife. I can't forget how you trained me on academic information gathering and analysis for scientific write up, just as I cannot forget late Professor D.Y. Ijalaye and Professor A.O. Popoola for the knowledge imparted to me during my Master's degree programme at OAU, Ile-Ife. My belief is that all these culminated to my being a complete man today, I am most grateful to you all. Dr. Abolaji Sulyman of the Department of Quantity Surveying, University of Ilorin, I am most grateful sir.

My father and adviser, Professor Y.A. Qadir, I will never forget you, sir for the fatherly role you played in my academic life. May Allah reward you abundantly sir. Professor Abdulganiyu Ambali (OON), the former Vice Chancellor of this great University, I am most grateful, sir for the opportunity given to me to go on sabbatical for a year at Kogi State University in 2015/2016. The output of that sabbatical was what gave birth to one of my best books on taxation- *The Nigerian Taxation: Law, Practice and Procedures Simplified* which was published in 2019 by Springer Publishers, Singapore. Sir, I am most grateful. Hajia Kike Adeyeri and Mummy Sowemimo, all of the Police Education Directorate, I cannot thank the two of you enough for what you did in my life. May Allah reward you abundantly.

My royal fathers here present today, starting with Alhaji Mohammed Salihu Woru, the Magajinda of Ilorin who is here in a dual capacity as the representative of our Royal Father, Dr.

Ibrahim Sulukarnaeni Gambari, the Mai Martaba of Ilorin–Shehu Shehu, Shehu, Walahu Yasimuka Minanas, and as a family member from my mother side. Sir, I appreciate your coming, may Allah increase you in good health.

In addition, I appreciate Alhaji Muhammed Nuhu Yusuf, the Balogun Aafin of Ilorin, who is here to honour his “son” from Aluko Community. Baba, I will continue to appreciate you, sir. I cannot thank you enough, sir. Alhaji Salihu Badari, the Alangua of Badari, Oke Aluko, Ilorin; Alhaji Adebayo Jimoh, the Magaji Ile Iya Oba Ilorin, and my good friend, Mallam Tunde Mafeolaku, the Magaji Mafeolaku, Oke Aluko, Ilorin. I am short of words, sirs. Who am I to take all of you out of your comfortable palaces to this far place? One thing I know is that it is Allah you honoured not me and I want you to know that that Allah will reward you all abundantly.

My extended family, starting with the late Mallam Issa Alabi, Magaji Ile Babatunde, Oke Aluko, Ilorin. Mallam Jimoh Alabi, Ganiyu Alabi, Alhaji Akande, Mall. Yinusa Akano, Mallam Muhammadul Awal (The Imam Segu, Oke-Aluko, Ilorin) and all sons and daughters of Babatunde family, Mo dupe lowo gbogbo omo Agbe Mojala, omo a bi n bolugbon, gbogbo awon omo ti yin naa a sorire. Alhaji Mahmoud Ajadi Lawal, the Mogaji of Ile Segi, mo dupe o, Olorun a ba mi dupe lowo yin.

My nucleus family, starting with my golden, loving, and caring wife-Hajia Mariam Adetayo Asabi Opo, omo Opo roso Opo gbaja, Oba loni a rogi laso. Iyawo Oga, aya ti a fi n toro aya, eji tinrin wonu eji, eni Saka ko lona to sare so pe eleyi ko ni ‘jale mi’ a fi ki o je aya fun mi. Asabi, how can I thank you enough for staying with me, loving me, and being ready to sacrifice everything for me since we met in 1985/1986 when I was just 21 years old and you 19 years old. Asabi, if I come to the world 1,000 times, I will search for you and only you shall I marry. Asabi, I love you, I sincerely love you and I will continue to love you forever. Thank you, my beloved Mariam.

Now my children, Zakirat Ajoke Kolawole, daughter of a law Professor and wife of a lawyer, Ajoke mi owon, I remember we started together when it was not easy, Alhamdulillah, we are still together when it is now easy, Olorun a ba mi wo e Aamin. Ayinke Agbe n ko? My beloved second daughter- Mosunmola Hauwa Zakariyyah, I appreciate your gentility, understanding, and easy-going life, Olorun a wo e fun mi. My friend, my first son, and my learned colleague-Barrister Mohammed Lekan Akanbi, I thank you for always being ready to do and strive for the unity of Olokooba family. Olorun a da iwo naa lagba. My special children, Kabir and Kabirat, I cherished you two “eyin omo to wole Olokooba to so Olokooba dolorire.” My golden twins, I love you two. Kabirat, lawyer and daughter to a law professor; Kabiru, my dad replicate, the stubborn but most considerate among my loving children. Olorun a wo yin fun mi. My “mother”, the baby of my house, my mum’s name sake-Balakis Idowu “the Smiling Bee” and the entertainer of our house, if we call you “Iyabo” or “Yetunde” we are not wrong due to your apt resemblance to my mum. However, since my mum is still alive, you are just “iyaropo” ki o to lo”. I thank you for always bringing happiness to the Olokooba family. Olorun a da iwo naa lagba. Olorun a wo gbogbo yin fun mi. Amin.

Next in rank is my “Madinah” the Oba Oloogun family, Ita Amodu Ilorin. I use the name of our father today Alhaji Momonuhu Gambari, the Oba Isegun General of Ilorin and its environ to appreciate you all. Gbogbo awon omo tiyin naa a sorire. Amin.

My brother, “my friend” and my uncle-Professor Abubakar Laaro Maigida. Egbon, you cannot know how special you are to me, but I am telling you today that I watched every step of yours and cherished my association with you always. Not surprisingly, both of us became Professors in our respective areas of specialisation at the same time. Oore di meji ni idile wa. Prof., I pray that Allah will continue to be with you. I appreciate you, sir. My beautiful Aunty, ‘Medi medi Omo Giwa’. How can

I thank you enough for this honour. Coming all the way from America just to felicitate with your younger brother? Ha, Anti mi, I am most grateful o; may Allah reward you abundantly. May you live long to reap the fruit of your labour on all your own children too. Aamen.

My special appreciation goes to My Lord Justice S.D. Kawu, the immediate past Chief Justice of Kwara State, My Lord Justice A.A. Adebara, the incumbent Chief Justice of Kwara State, Mallam Yusuf Olaolu Alli SAN, Alhaji Saka Isau SAN, Alhaji Adebayo Adelodun SAN, Barrister K.K. Eleja SAN, Dr. Omotunde Adeola SAN, Barr. Bola Razaq Gold SAN, Chief. Rafiu O. Balogun SAN and others too numerous for me to mention, I appreciate your presence sirs. May Allah reward you abundantly.

My Lord Justice Idris Abdullahi Haroon (OFR), My Lord Justice S.O.Muhammed and My Lord, Justice Ola Abdulkadir Muhammed, all former grand Quadis, Kwara State Shariah Court of Appeal, Ilorin, I am most grateful sirs. May Allah reward you all abundantly. My Lord Hon. Justice Abdulateef Kamaldeen, the incumbent grand Quadi, Kwara State Shariah Court of Appeal and all other Justices of the Shariah Court of Appeal here present today, I am most grateful and I pray that Allah will reward you all, abundantly. My Lord, Justice Abdulkareem Adedokun of the High Court, Ogbomoso. What can I say My Lord, than to say, today is our day, today is Professor M.T.'s day; I am most grateful for your coming, sir. All Magistrates here present today, I am most grateful. All Area court judges, my appreciation leaves no bound. May Allah reward you all abundantly.

Similarly, I appreciate 'my boss', Professor Muritala Awodun, the former Executive Chairman of Kwara State Internal Revenue Service (KWIRS), now of Crown Hill University, a genius in the field of Taxpreneurship. Sir, I thank you for honouring me with your presence. The incumbent Executive Chairman (KWIRS), Chief (Mrs.) Shade Omoniyi, I appreciate you madam. Professor Ali Hammad, my Director

General (Political) and the Dean, College of Law, Baze University, Abuja, I cannot thank you enough, sir for your presence here today.

My special gratitude goes to the following colleagues and friends from all the five Departments in the Faculty of Law, University of Ilorin for their efforts in proof reading and improving the structure of this inaugural lecture: Dr. Azeezat-Amolye, Dr. M.K. Immam Tamim and Dr. A.A. Owoade (ISL), Prof. M. Etudaiye and Dr. Azubuiké O. (JIL), Dr. Abdulkadir Bolaji (PUL), Dr. Daibu Abdulrazaq (PPL), Prof. O.Y. Abdul-Hamid and Dr. K.O. Akanbi (BUL). I thank you all for the love shown to me. Dr. Garba Muhammed and Dr. Ajadi Rasaq A. Head of English Unit, Federal University of Health Sciences, Ila-Orangun, Osun State, Nigeria, I appreciate your editorial efforts on this lecture. In a special way, I thank Professor A. A. Adeoye, the Chairman of Library and Publications Committee whose eagle eye sees tiniest errors and for his editorial commitment. You have shown that hard-work has no alternative. Thank you sir.

To all my in-laws at Ile Baba Eko Balogun Fulani Ilorin represented by my bosom friend, Mallam Sulaiman Adelodun and the immediate younger Sister to my Wife; Hajia Ayisat Iyabo Adelodun-nee Shaaba and her siblings, I thank you all. Gbogbo idile Baba Eko, I am grateful.

To all my other in-laws starting with my in-law at Alore, the Zakariyah family of Elekoyangan Compound, Alore, Ilorin represented by Barrister Lukman Kolawole and another Zakariyah family of Alabiwo Compound, Oke Aluko, Ilorin represented by Mr. Yinka Muhammed, thank you for coming today, I really appreciate our union. The Folorunsho Babanfagba family and Oba Mama Royal family, I cannot thank you enough for giving me a jewel from the family in the person of my beloved “last daughter” Salamat Ayinke. I appreciate your presence here today. Mo dupe o, Olorun a ba mi dupe lowo yin. To the Gambo Family that entrusted me with another beautiful daughter in the person of Rukayat Oluwakemi, I can’t thank you

enough for honouring me with your presence today. The Mustapha family of Ojuku, I thank you. May Allah reward you abundantly. To all my grand-children- Iradat Lukman, Muizat Lukman, Mafuzoh Lukman, Muktar Lukman, Rihanat Zakariyyah, Abdulqudus Zakariyyah and Mariam Olalekan Muhammed, I want you to know that *grandpa* loves you all.

To all the members of my professional associations such as the Nigerian Bar Association (Ilorin and Minna Branch), the National Association of Law Teachers, and the Chartered Institute of Taxation of Nigeria (CITN) here present today, I am grateful for the honour. All members of ANTP, TAMPAN, ASTYMD, and Kwara Magic Practitioners here present today, I thank you all. All my associates from my *alma mater*, from Mount Carmel College, Oloje Ilorin present here today, I am most grateful to you all. As we used to say, “MCC-*Semper Andenta*”. Barrister Akorede, Barrister Oluwafunmilayo and all other members of our legal team, I appreciate your coming.

To my community associations; Badari Progressive Youth Association, Badari Ward Development Association and Ita Amodu Development Association, Oke Aluko, Ilorin, I cannot thank you enough for your cooperation, support, and encouragement and for the honour done to me today as “Omo adugbo”, I am very grateful to you all.

Now to the group of first in my community, past and present starting with late Major General Abdulkareem Adisa, the former Minister of Works and Housing, and the first Badari son to be appointed a Minister. Late Alhaji Sanni Ade Lawal-the first Badari son to be appointed a Commissioner in Kwara State, Alhaji Abdulrazaq Lawal-the first Badari son to be appointed a Special Assistant and Commissioner in Kwara State, Alhaji Aмоса Aluko-the first Badari indigene to be elected a Counselor and later TIC Chairman, Ilorin West Local Government, Dr. Yussuf Lawal-formerly of JAMB Headquarters Abuja and now of the University of Abuja, is the first Badari indigene to bag a Ph.D. degree. Honourable Justice Ola Abdulkadir Muhammed, the first Badari indigene to be appointed as grand Khadi, Shariah

Court of Appeal, Ilorin. Hon Bamidele Aluko-the first Badari indigene to be elected as a member of Kwara State House of Assembly, Ilorin. My seniors, now that I join you as the first Professor in Badari ward, it is my prayer that joining the group of the firsts in my community will bring more honour, development, and progress to Badari, Oke-Aluko and the entire Ilorin emirate at large. Aamen.

Before I end my acknowledgement, I remember all those that I have in the great beyond. My Father, Mallam Olokooba Akanbi (d.1990). My step mother, Hajia Asiata Ayoka (d.1992). Late Alhaji Moshood Abiola Prof. Peller (d.1997). My good friend/Head Teacher Police Children School, Ilorin, Miss Irene Mogborukor (d.1997). My Father in-law, Alhaji Muhammed Adelodun (d.2001). My Mother in-law, Hajia Rahmat Adelodun (d.2013). My pal/friend, Mr. Yinka Hammed alias Uncle (d.2018). My boss and brother in-law, Alhaji Taye Tijani Power (d.2021). My Boss, Mr. John Obalowu Moronike (AIG RtD, d.2021) and lately 'the bridge builder in Badari ward' Mallam Muhammed Amosa Aluko (d.2023). I pray that Allah will put you all in *Aljannat Fridaus* and forgive all your sins. Aamen

To everyone present here today, I am most grateful. May Allah take you back to your various destinations safely. *JazakumullahuKhaeran* to you all.

References

- Adebayo, M.K. and **Olokooba, S.M.** (2015). The memorandum of understanding on double Taxation between Nigeria and Kenya: An Appraisal. *African Nazarene Univ. Law Journal*, 3(1).
- Abdulrazaq, M.T. (1993). *Principles and practice of Tax planning and management*. Ilorin: Batay Law Publishers Ltd.
- Adedokun, K.A. (2010). *Enforcement and recovery of income Tax in Nigeria* (Law and Procedure), Lagos: Corporate Transactions Ltd.
- Agbonika, J.A.A, **Olokooba, S.M.**, and Hassan I.A, (2017). Appraising the Tax issues in the use of virtual currencies in Nigeria. *Novena University Law Journal*, 1.
- Agbonika, J.A.A and Odoma, T. (2018). Tax Laws Enforcement: Increasing compliance and cushioning the effects on Business. *Novena Law Journal*, 7.
- Al-Bukhari M.I.I. *Sahih Al-Bukhari* (2002). 1st edn., Dar ibn Kathir, Publication, Hadith 8.
- Aondofa, A, Mahamud, K.A., and **Olokooba, S.M.** (2013). A Critique of the Legal framework for the protection of the Nigerian Child: Lagos in focus. *University of Maiduguri Law Journal*, 10.
- Ayua, I.A. (1996). *The Nigerian Tax Law*, Lagos: Spectrum Law Publishing.
- Hassan, I.A, **Olokooba S.M.**, and Agbonika, J.A.A. (2017). Taxation of electronic commerce in Nigeria: Emerging issues and panacea' *Al-Hikmah University Journal of Public and International Law*, 1(1).
- Ijaodola, R. (2013). 'The Tax certificate in Nigeria: The current problems'. In Abifarin, F. (ed.) *Modern Trend in Tax law Administration and Practices in Nigeria*. Makurdi Juniper Publications

- Lekan, S. & Sunday, O. (2006). *Taxation, principles and practice in Nigeria*. Ibadan: Silicon Publishing Company.
- Olokooba, S.M.** (2012). Legal and procedural Tax issues in the merger and acquisition exercise in the Nigerian Banking sector' *Port Harcourt Law Journal*, 4(1).
- Olokooba, S.M.,** Kareem, A.A, Adimula, B. and Akintoye, O.D. (2012). 'Tax Education and mobilization: A means to sustainable development in Nigeria'. In P.E. Bondzi-Simpson, Egbaewole, W.O., Adeiza, Etudaye and Olatunji, O.A,(eds.). *Law and Sustainable Development in Africa*. UK: Grosvenor House Publishing
- Olokooba, S.M.** and Olatoke J.O. (2012). Appraising the constitutionality and justification For the use of amnesty in tackling terrorism in Nigeria. *Bangladesh Journal of Law*, 14 (1 & 2).
- Olokooba, S.M,** Olatoke, J.O., and Ijaiya, NOA (2012). A diagnostic appraisal of the clogs in the enforceability of Prisoner's Rights under the Nigerian Law, *Journal of Public Law and Constitutional Practice*, 4 (2).
- Olokooba, S.M.** (2013a). 'Taxation: A Noah's Ark in the Event Nigerian oil dries off'. In Uchefula *et al* (eds). *Law, Social Justice and Development, A Festschrift for Prof. UBA Nnabue*, pp. 999-1012. Owerri: Imo State University
- Olokooba, S.M. and** Olatoke, J.O. (2013). Clogs in the debt recovery in the Nigerian micro finance Banks: Sourcing for Legal solutions'. *Nnamdi Azikwe Awka Journal of Public and Private Law*, 5.
- Olokooba, S.M.,** Olatoke, J.O., Abdulrazaq, F.F. and Olatinwo, Y.K. (2013). Advocating for Progressive Tax System as a Panacea to Economically –Induced Conflicts in Nigeria. *International Journal of Humanity and Social Sciences New York*. 3(5). Online at

https://www.ijhssnet.com/view.php?u=https://www.ijhssnet.com/journals/Vol_3_No_5_March_2013/30.pdf
or <https://www.ijhssnet.com/journal/index/2695>

- Olokooba, S.M.** (2013b). A legal analysis of the Taxation of Banking Business in Nigeria (1990-2010). An unpublished Ph.D. Thesis, Faculty of Law, University of Ilorin.
- Olokooba, S.M.** (2014a). Tax information circulars: Paraphernalia of aiding Tax reporting and compliance in the Nigerian Banking Sectors. *Joseph Ayo Babalola University Law Journal*, 1 (1).
- Olokooba, S.M.**, Kareem A.A. and Zakariyah L.K (2014). Ambiguities in the Nigerian tax laws. *Ife Juris Review*, 3.
- Olokooba, S.M.**, Olatoke J.O, Ibrahim I, and NAO Ijaiya (2014). An overview of the law practice and prospects of the African Development Bank. *EBSU Journal of International Law and Juridical Review*, 3.
- Olokooba, S.M.** (2014b). Taxation of Islamic banking products under the Nigerian laws: Issues, problems and prospects. *Bayero Journal of Islamic Law*, 1(1)
- Olokooba, S.M.** and Akintoye, (2015). Federal Inland Revenue Service's information power *vis-à-vis* Banks secrecy regulation in Nigeria: A critique. *Ekiti State University Law Journal*, 6.
- Olokooba, S.M.** & Suliati R.A. (2015). Managing conflict and other challenges of nationhood in Nigeria: Experimenting with good taxing system as a paraphernalia. *Al-Hikmah University Law Journal*, 1(1).
- Olokooba, S.M.**, and Animashahun O. (2015). Abuse of rights doctrine: A contending but not contentious doctrine in the contemporary Nigerian tax jurisprudence. *BIU Law Journal* 2 (1).
- Olokooba, S.M.** and Chinenye A. (2016). Tax enforcing of the self-employed persons income in Nigeria: Issues,

- challenges and solutions. *Lead city University Law Journal*, 2(1).
- Olokooba, S.M.** (2016). 'Using the Nigerian conventional tax law in taxing Murabah: Issue and implications'. In Agbonika J.A.M. *et. al Topical Issues in the Nigerian Law: A Book of Reading*. Kogi State University, Anyigba.
- Olokooba, S.M,** Olatoke, J.O., and Muhammed, B (2016). Privatisation, deregulation and good tax system: The alchemy of public corporation in Nigeria. *Lead City University Law Journal*, 2(1).
- Olokooba, S.M.** (2017). The imbroglio in tax reforms to facilitate Islamic finance in Nigeria: A contending but not a contentions constitutional issue. *Journal Syariah*, 25 (3).
- Olokooba, S.M.** and Awodun M. (2017). X-Raying the legal and administrative consequences of divulging confidential information in taxation. *Novena University Law Journal*, 2(1)
- Olokooba, S.M.,** Awodun, M. Adebowale, H. (2017). Peace security and other developmental problems in Nigeria: Taxation as the light at the end of the tunnel. *KIU Journal of Social Sciences, Kampala International University*, 2 (1).
- Olokooba, S.M.,** Adebowale, H. and Josephine, A.A.A. (2018). Fiscal regulations and some emerging tax issues in Nigeria: An overview. *Redeemer's University Law Journal*, 1 part 2 July –December, 2018.
- Olokooba, S.M,** Awodun M., Akintoye O.D. and Abubakar, A (2018). Tax payer's right to refund under the Nigerian tax law: A right in fact or privilege in camouflage? *Nnamdi Azikwe University Journal of International Law and Jurisprudence*, 9 (2).
- Olokooba, S.M,** Awodun M., Akintoye O.D and Adebowale H. (2018). Tax offences: Clogs in the wheel of progress and development of Nigeria as a Nation. *Nnamdi*

Azikwe University Journal of International Law and Jurisprudence, 9(1).

- Olokooba, S.M.** (2019). *Nigerian Taxation: Law, Practice and Procedures Simplified*. Singapore: Springer Nature Publication.
- Olokooba, S.M.**, Agbonika. J.A.A., Akintoye O.D, and Adebayo M. (2020). Taxation and the Legal protection of Industrial Designs in Nigeria Appraised. *Ajayi Crowther University Law Journal*, 3(1)
- Olokooba, S.M**, Zakkariyah, M. and D.A. Ariyoosu (2020). Apathy to voluntary tax compliance by tax payers: A focus on Kwara State of Nigeria. In Lydia A.N. *et al.* (ed.) *Contemporary issues in Public, Human Rights and Islamic Law: Discussions and Perspectives*. UK: Grosvenor Publishing Ltd.
- Olokooba, S.M**, Olagunju R. and Zakarriyah M. (2020). ‘Appraising taxation of issues in *Ijarah* (Islamic Leasing)’. In Lydia A. N. *et al* (ed.) *Contemporary issues in Public, Human Rights and Islamic Law; Discussions and Perspectives*. UK: Grosvenor Publishing.
- Olokooba, S.M.** (2021). Tax implications of Finance Act 2019/2020 on Personal income tax Act’ Unpublished paper presented at the 4 day training/capacity building programme for the staff of Ondo State Internal Revenue Service, Akure, 22-25 November,2021.
- Olokooba, S.M**, A.A. Bamidele, M.L. Zakariyyah, K.T. Zakariyyah, M. (2022). Criminality in taxation, reasonability in mediation: Is alternative dispute resolution (ADR) the wheel spanner?’ *Thomas Adewumi University Law and Development Journal* (TALDJ), 1 (1).
- Olokooba, S.M.** (2022). Tax intelligence and information gathering, unpublished paper presented at the 2 days in-house training for the staff of the Federal capital territory Internal Revenue Service, Abuja on 3-4th

August, 2022 at Global Hotel & Suites ltd Abuja- Keffi express way Nasarawa State.

- Olokooba, S.M.** (2023). Tax Intelligence Gathering Methods, unpublished paper presented at the 2 days in-house training for the staff of the Federal Capital Territory Internal Revenue Service, Abuja on 5-6th July, 2023 at Freeshland Hotel Ltd, along Old Karu Road, off Abacha Road, Karu, Nasarawa State.
- Orubebe, B.B. and **Olokooba, S.M.** (2016). Neutralising the catalyst of terror in Asia and Africa through strict regulation of common materials (Using India, Kenya and Nigeria as a case study). *Africa Nazarene University Law Journal*, 4 (1).
- Oyedokun-Alli, W. A, **Olokooba, S.M.** (2008). Wrong placement of the modifier ‘Only’: A source of ambiguity in legal documentations’ *University of Ilorin Law Journal*, 3&4, (2007-2008).
- Somorin, T. (2002). ‘Federal Inland Revenue Service/ State Internal Revenue Board’, A seminar presentation in partial fulfillment of the requirement for the award of the requirement for the award of the Professional Certificate in Accountancy by the Nigerian College of Accountancy Jos, February 28, 2002.
- Somorin, T. (2006). Historical background of Federal Inland Revenue Services (FIRS) as an organisation: A paper presented at the FIRS, Training, August 7, 2006.
- Taiwo, F.A., Samson, O., Dopamu, O. and Unam. (2015). Impact of tax reforms on revenue generation in Lagos State: A time series approach. *Research Journal of Finance and Accounting*, 6 (8), available at www.llste.org

Cases Cited

A.G. Ogun State v. Aberuagba (1985)1 NSCC 487
Coltness Iron Company v. Black (1881) 6 AC 315
Etiosa Local Government Area v. Jegede (2007) 10 WLR (Pt 1043)
ICAN v. CITN (2013) NRNL 41 Holden 1
ID Sam Nig Ltd v. Lagos State IRS (2011) 5 TLRN 27
Mobile Producing (Nig) Unlimited v. Tai Local Government Council & 2 ors. (2004) 10 NCLR 960 at 24
Osborne v. Commonwealth (1911) 12 CLR 321.
R. v. Barger (1968) 6 CLR 41, 94-5
Salomon v. Salomon & Sons Ltd (1897) AC 22
Shell v. FBIR (2004) FNLR 859 at 46
Styles v. Middle Temple (Treasurer) (1899) 68 QB 157
Unipetrol Nigeria Plc v. Edo State Board of Inland Revenue (2006) 8 NWLR (pt. 983) 624
United State v. Butter 297 US 1
Whitney v. Inland Rev. Commissioners (1926) AC 37

Law and Statutes Cited

African Charter on Human and Peoples Right
Companies Income Tax Act 1961
Companies Income Tax Act 2004
Constitution of the Federal Republic of Nigeria 1999 as Amended
Federal Inland Revenue Service Act Part IV Act NO 13 2007
Income Tax Management Act (ITMA) 1961
Income Tax Ordinance 1943
Native Revenue Ordinance of 1917