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EFFECT OF DIGITAL TAXATION ON ECONOMIC PERFORMANCE: A STUDY OF FEDERAL INLAND REVENUE SERVICE (FIRS), OTA, OGUN STATE

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Abstract

This study examined the effect of digital taxation on economic performance, using the Federal Inland Revenue Service (FIRS), Ota, Ogun State, as a case study. The main objective was to examines the impact of digital taxation on economic performance in Nigeria with particular reference to the Federal Inland Revenue Service in Ogun State, with specific focus on the impact of the Tax Identification Number (TIN) on taxpayer compliance and the relationship between electronic submission of tax returns and government revenue generation. The study adopted a descriptive survey research design, and data were collected from 100 respondents through structured questionnaires. Statistical analysis was conducted using SPSS version 23. The first hypothesis, tested with the Chi-square method, revealed a significant impact of TIN on taxpayer compliance ($p < 0.05$), indicating that the introduction of TIN has improved compliance among taxpayers. The second hypothesis, tested using correlation analysis, showed a very strong positive relationship ($r = .825$, $p < 0.001$) between electronic submission of tax returns and government revenue generation. The findings suggest that digital taxation significantly enhances compliance, accountability, and efficiency in tax administration while boosting government revenue. The study concludes that digital taxation is a vital tool for improving economic performance and recommends strengthening TIN enforcement, enhancing electronic filing platforms, promoting taxpayer awareness, and building the capacity of tax officials.

Keywords: digital taxation, electronic submission of tax returns, significant economic presence, tax identification number

1. Introduction

Over the past decades, the digital economy has expanded rapidly across the globe, reshaping traditional business models and altering the way governments approach taxation. In Nigeria, this transformation has been particularly significant due to the rapid penetration of internet services, mobile technologies, and digital platforms such as e-commerce, online

entertainment, and digital financial services. According to the National Bureau of Statistics (NBS, 2022), the information and communication technology (ICT) sector contributed over 18% to Nigeria's GDP in 2022, making it one of the fastest-growing sectors of the economy. This increasing relevance of digital activity has raised critical questions about how the government can effectively mobilise revenue from the digital economy.

Historically, Nigeria's tax system was designed around physical presence and tangible assets. However, multinational corporations such as Google, Facebook (Meta), Netflix, and Amazon generate significant revenue from Nigerian consumers without maintaining substantial physical operations in the country. This development has contributed to base erosion and profit shifting, resulting in lost revenue for Nigeria's government (Ezenagu, 2020). To address these challenges, Nigeria has introduced digital taxation measures through various Finance Acts 2019.

The Finance Act 2019 amended the Companies Income Tax Act (CITA) to incorporate the concept of Significant Economic Presence (SEP), empowering the Federal Inland Revenue Service (FIRS) to tax non-resident companies that derive income from Nigeria through digital channels (FIRS, 2020). The Finance Act 2020 expanded VAT to include digital services supplied by non-resident companies, requiring platforms like Netflix and Amazon Prime to remit VAT at 7.5% on their Nigerian operations (PWC Nigeria, 2021). More recently, the Finance Act 2023 refined these provisions, strengthening enforcement and compliance measures to capture more revenue from the digital economy (Klynveld Peat Marwick Goerdeler [KPMG], 2023).

Globally, organisations such as the Organisation for Economic Co-operation and Development (OECD) and G20 have been pushing for coordinated approaches to digital taxation through the Inclusive Framework on BEPS (Base Erosion and Profit Shifting). While Nigeria is a member of the Inclusive Framework, it has often expressed concerns that Organisation for Economic Co-operation and Development (OECD) "Pillar One and Pillar Two" approaches may not adequately serve the revenue needs of developing countries (Oguttu, 2021). As a result, Nigeria has opted for unilateral measures such as SEP rules and VAT on digital services.

Despite these reforms, the effect of digital taxation on Nigeria's broader economic performance remains uncertain. On the one hand, digital taxes promise to expand Nigeria's non-oil revenue base, reduce dependence on crude oil, and create fiscal sustainability. On the other hand, there are concerns that such taxes may discourage foreign direct investment (FDI), increase costs for digital start-ups, and hinder innovation (Adeleke, 2022).

Nigeria's economy has become increasingly digitalised in recent years, with sectors such as e-commerce, fintech, and online entertainment contributing significantly to GDP. However, the country's tax system has historically struggled to capture revenue from this expanding sector, particularly from multinational digital companies without a physical presence. To address this, successive Finance Acts since 2019 introduced measures such as the Significant Economic Presence (SEP) rule, VAT on digital services, mandatory Tax Identification Numbers (TIN), and electronic submission of returns. These reforms aim to broaden the tax base, strengthen compliance, and reduce reliance on oil revenue, yet their overall impact on economic performance remains uncertain.

These issues raise important questions: does digital taxation truly improve economic performance, or does it slow digital transformation? Does the introduction of TINs enhance

taxpayer compliance? And does electronic submission of returns translate into improved government revenue? The absence of clear empirical answers underscores the need for research that evaluates both the opportunities and challenges of digital taxation in Nigeria. Therefore, the study examines the impact of digital taxation on economic performance in Nigeria with particular reference to the Federal Inland Revenue Service in Ogun State.

In line with the research questions, the study objectives include examining the impact of tax identification number on taxpayer compliance; and assess the relationship between electronic submission of tax returns and government revenue generation. The study put-forth the following assumptions:

H_{01}: There is no significant impact of tax identification number on taxpayer compliance.

H_{02}: There is no significant relationship between electronic submission of tax returns and economic performance.

2. Literature Review

Concept of Taxation

Taxation refers to the compulsory levy imposed by government on individuals and businesses for the purpose of financing public expenditure. Uchechukwu (2024) describes taxation as a compulsory contribution to the State's funds, stressing its role in providing essential services and supporting socio-economic stability.

According to Olaoye and Akinyemi (2020), taxation remains both a revenue generation tool and a regulatory instrument for influencing economic behavior. By adjusting rates and bases, governments can stimulate or discourage investment in particular sectors. Ojo (2021) adds that taxes are also used to stabilize economies during downturns by funding fiscal interventions. In the Nigerian context, the Federal Inland Revenue Service (FIRS) relies on a range of direct and indirect taxes such as income tax, company income tax, and value-added tax (VAT) to sustain government operations.

Taxation is a cornerstone of modern governance and an indispensable tool for financing public expenditure, redistributing wealth, and regulating economic activity. Governments worldwide depend on tax revenues to fund public goods such as healthcare, education, infrastructure, and security. Beyond revenue, taxation also plays a significant role in achieving broader social and economic objectives such as income redistribution, market regulation, and macroeconomic stabilization. As Uchechukwu (2024) emphasizes, taxation is not a voluntary act but a compulsory contribution to the state's resources.

According to Ojo (2021), taxation can be broadly categorized into direct taxation and indirect taxation. Direct taxation are levies imposed directly on individuals and organizations, based on income, wealth, or profits. Examples include personal income tax, company income tax, capital gains tax, and property tax. Direct taxes are often progressive, reflecting taxpayers' ability to pay. Indirect taxes are levied on goods and services rather than directly on income. They are collected by intermediaries such as retailers but ultimately borne by consumers. Common examples are Value-Added Tax (VAT), excise duties, and customs duties. Indirect taxes tend to be regressive, as they do not differentiate between high- and low-income earners.

Concept of Tax Identification Number (TIN)

A Tax Identification Number (TIN) is a unique, computer-generated number assigned to individuals and business entities for tax administration purposes. It enables tax authorities to identify, track, and monitor taxpayers, ensuring that all eligible persons are

included within the tax net. In modern tax systems, the TIN functions as a digital identity that links a taxpayer to transactions such as VAT remittances, company registrations, employment records, customs declarations, and tax payments.

TIN enhances transparency by creating a verifiable database that allows tax authorities to detect duplicate registrations, monitor tax liabilities, and enforce compliance. It plays a vital role in digital taxation reforms, particularly in developing economies where informal sector activities and weak administrative systems often limit tax collection efficiency.

Concept of Taxpayer Compliance

Taxpayer compliance refers to the willingness and ability of taxpayers to adhere to tax laws, submit accurate returns, and pay taxes when due. Compliance may be voluntary based on understanding, trust, and convenience or enforced through administrative sanctions. Key dimensions of taxpayer compliance include timely filing of returns, accuracy of information provided, timely payment of tax liabilities, and Registration within the tax system.

Modern tax compliance is influenced by factors such as knowledge, digital accessibility, administrative efficiency, taxpayer attitudes, and perceived fairness of the tax system. A reliable TIN system supports these factors by simplifying registration processes and reducing ambiguity surrounding taxpayer identity.

Concept of Electronic Submission of Tax Returns (E-filing)

Electronic submission of tax returns, commonly known as e-filing, is a digital method of completing, submitting, and processing tax returns through online platforms. E-filing systems offer secure interfaces for uploading financial data, verifying identities, calculating liabilities, and making online payments. E-filing system creates increased convenience for taxpayers, reduced processing time, lower administrative costs for tax authorities, enhanced accuracy due to automated error checks, and improved transparency and traceability of tax transactions

E-filing is a core element of digital taxation, enabling governments to expand the tax base and ensure real-time revenue monitoring. Developing countries increasingly implement e-filing platforms to minimize tax leakages and strengthen fiscal management.

Economic Performance

Economic performance refers to the overall productivity, growth, and stability of an economy, usually measured through indicators such as GDP growth, revenue generation, employment levels, and investment volumes. Fiscal performance, particularly tax revenue mobilization, directly contributes to economic performance by enabling government expenditure on infrastructure, social services, and public investment. Enhanced tax administration efficiency through digital tools such as e-filing supports economic performance by reducing leakages, broadening the tax base, and improving revenue predictability.

Theoretical Framework

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), developed by Davis (1989), is one of the most influential theories in understanding how individuals adopt and use new technologies. According to TAM, two major factors determine technology adoption: perceived usefulness (PU) – the extent to which a person believes a system enhances their

performance, and perceived ease of use (PEOU) – the degree to which using the system is free of effort. These factors shape users' attitudes toward technology, which in turn influences their behavioral intention to use it, ultimately leading to actual system usage.

In the context of digital taxation, TAM provides an important framework for analyzing how taxpayers in Nigeria and other developing countries accept tools such as the TaxPro-Max e-filing platform, electronic payment systems, and Tax Identification Number (TIN) registration portals. If taxpayers perceive digital tax systems as useful (faster, less stressful, and reducing bureaucratic delays), and easy to use (user-friendly interfaces, clear instructions), they are more likely to adopt them. Conversely, complex platforms, poor internet connectivity, and lack of digital literacy can hinder adoption.

Chauhan and Kaushik (2021) found that ease of use and usefulness significantly affect adoption of e-tax filing systems in India, while Kariuki and Wanjiku (2022) reported similar findings in Kenya, where the iTax platform was embraced due to its simplicity and time-saving features. In Nigeria, Adebisi and Olayinka (2022) noted that while TaxPro-Max increased compliance among corporate taxpayers, small businesses struggled with navigation due to low digital literacy, limiting its overall effectiveness.

The link to economic performance is direct. When taxpayers adopt digital platforms, compliance improves, tax leakages are reduced, and revenue collection increases. These revenues can then be reinvested into infrastructure, healthcare, and education, thereby driving economic growth. Conversely, low adoption of digital taxation tools due to poor user perception reduces the efficiency of tax collection, undermining fiscal sustainability.

As Adegbite and Akinyemi (2023) argued, Nigeria's weak digital adoption among SMEs hinders the full realization of digital taxation's potential on economic performance. Thus, TAM holistically explains that taxpayers' willingness to embrace digital tax tools is critical to achieving higher compliance, improved revenue, and ultimately stronger economic performance. For Nigeria, policies to simplify e-filing systems, improve taxpayer education, and enhance digital literacy are necessary to strengthen the positive impact of digital taxation on economic growth.

Empirical Review

Akinyosoye and Adejumo (2023) examined the implications of global and domestic digital taxation frameworks on Nigeria's fiscal outcomes, focusing on how digital tax rules influence national economic performance. Their work highlights digital taxation proxy 1: Digital Tax Policy Structure—captured through the global Permanent Establishment (PE) principle, OECD's Pillar One and Two rules, and Nigeria's local tax statutes. The authors argue that deficiencies in the current global tax architecture allow multinational digital enterprises to engage in profit shifting, thereby reducing Nigeria's potential tax revenue, a direct determinant of economic performance.

Because economic performance is partly driven by government fiscal capacity, their findings show that weak digital tax policy structures negatively influence economic outcomes through reduced taxable income, lower domestic revenue mobilization, and weaker public investment capacity. They further note that the allocation formula within the Global Tax Deal tilts taxing rights toward developed economies, meaning that Nigeria despite significant digital market consumption—captures only a small share of digital profits. This implies that improperly aligned digital tax rules suppress government revenue generation, which constrains expenditure on infrastructure, human capital, and business-

supporting services needed for economic growth. Thus, for the proxy (digital policy structure), their study provides evidence that digital tax design and international tax negotiations significantly shape economic performance in emerging economies like Nigeria.

Deshi et al. (2025) provide more direct evidence by linking specific digital tax reforms to administrative and fiscal outcomes that ultimately drive economic performance. Their study evaluated three digital taxation proxies: Taxpayer Identification Number (TIN), Integrated Tax Administration System (ITAS) and Standard Integrated Government Tax Administration System (SIGTAS). Using survey data from 383 Federal Inland Revenue Service (FIRS) officials, their findings show that TIN (proxy 2: taxpayer digital identity infrastructure) significantly enhances tax compliance and broadens the tax base. This directly affects economic performance by increasing government revenue available for public expenditure and macroeconomic stabilization.

Similarly, ITAS (proxy 3: digital automation system) was found to improve efficiency in tax assessment, filing, and payment processes. The authors show that ITAS strengthens transparency and reduces leakages—an outcome that enhances revenue mobilization and therefore positively contributes to economic performance. Streamlined systems lower administrative costs and improve fiscal reliability, both of which support better budget planning and long-term economic performance.

Conversely, SIGTAS (proxy 4: digital legacy system quality) demonstrated no positive effect. Its outdated nature caused operational bottlenecks, data fragmentation, and delays in taxpayer processing. This finding suggests that digital taxation does not automatically improve economic outcomes; rather, only functional, updated digital platforms contribute to revenue growth and fiscal efficiency, while obsolete systems create inefficiencies that hamper economic performance. The authors conclude that the effectiveness of digital taxation on economic performance is contingent upon system integration, technological updating, and inter-agency collaboration.

Overall, the reviewed studies demonstrate that the effect of digital taxation on economic performance depends on the specific proxy examined. Efficient digital tax policies, identity systems (TIN), automated platforms (ITAS), and coherent regulatory structures enhance revenue mobilization, transparency, and administrative efficiency—factors that support GDP growth, investment expansion, and macroeconomic stability. However, outdated or poorly integrated systems (SIGTAS) neutralize potential gains, showing that digital taxation only boosts economic performance when reforms are modern, coordinated, and effectively implemented.

3. Methodology

Research Design

This study adopted a descriptive survey research design. The design was considered appropriate because it allows for the collection of primary data from respondents to describe the effect of digital taxation on economic performance. According to Saunders, Lewis et al (2019), the descriptive design is suitable for studies that seek to establish associations among variables without manipulating them.

The population of the study consists of all staff and taxpayers registered with the Federal Inland Revenue Service (FIRS), Ota, Ogun State, totaling 100 persons. These

individuals are directly involved in tax administration and compliance. The choice of this population is informed by the role of FIRS as the central body responsible for tax administration in Nigeria, particularly in implementing digital taxation strategies with a population of 100 staff using a purposive sampling technique.

Model Specification (please type the enclosed box)

EP_i — $\alpha + \beta_i \text{TIN}_i + \beta_2 \text{EFile}_i + \epsilon_i$

Where:

- EP_i = Economic performance for respondent *i,* proxied by taxpayer compliance and government revenue generation

. TIN_i = Effectiveness of Tax Identification Number for respondent *i*

- EFile_i = Extent of electronic submission of tax returns by respondent *i*
- α = Intercept
- β_i = Coefficient measuring the impact of TIN on economic performance
- β_2 = Coefficient measuring the impact of e-filing on economic performance
- ϵ_i = Error term

4. Results and Discussion

The research questions are measured using the homogenous scale (1 = strongly disagree, to 5= strongly agree), Data analysis was undertaken at five percent level of significance. First and foremost, the data from the questionnaire are subjected to psychometric evaluation and validation so as to ascertain answering the research questions. The results of the analysis are presented beginning with the presentation of demographics (bio data) of the respondents as shown in tables below.

Analysis of Respondents' Characteristics

The following tables were generated through the use of Statistical Package for social Sciences (SPSS) version 23 relates to section A. They explain the outcome of the data collect with the aid of questionnaire.

Table 1

Respondents' Sex

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	60	60.0	60.0	60.0
	Female	40	40.0	40.0	100.0
	Total	100	100.0	100.0	

Source: Field Survey (2025)

From the table above, 60% of the respondents are male while 40% are female.

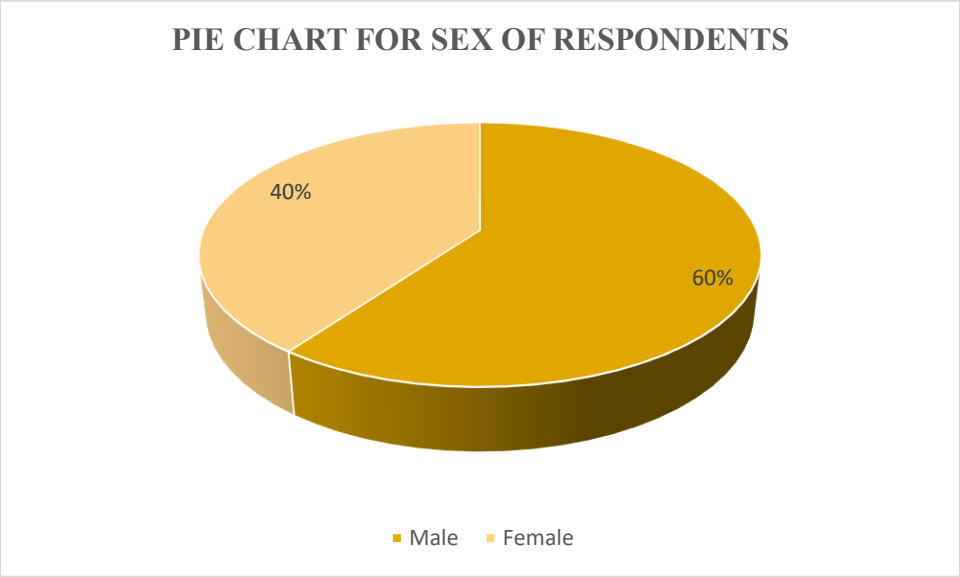


Figure 1: Sex of Respondents

Table 2

Marital Status of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Single	32	32.0	32.0	32.0
	Married	68	68.0	68.0	100.0
	Total	100	100.0	100.0	

Source: Field Survey (2025)

From the table above, 32% of the respondents are single, while 68% are married.

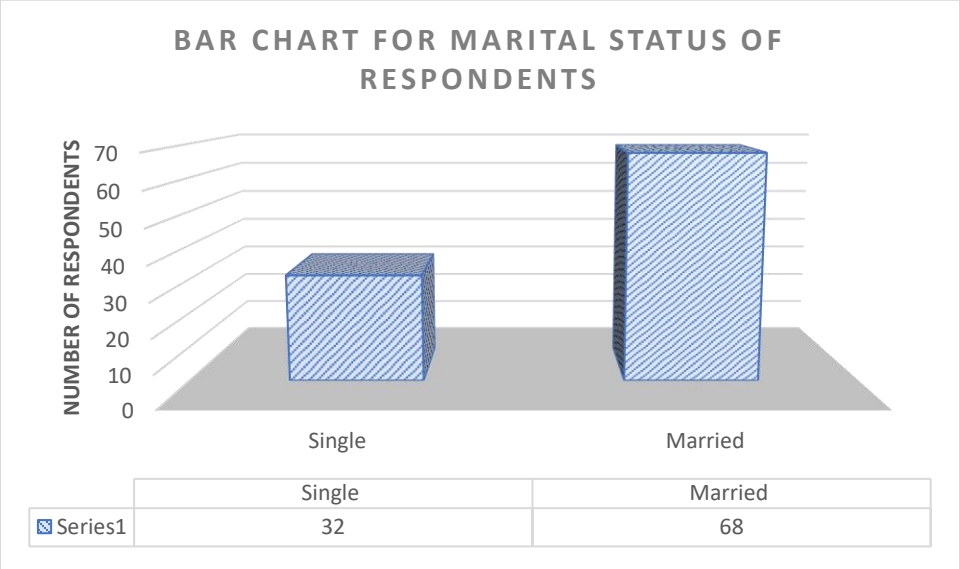


Figure 2: Marital Status of Respondents

Table 3

Ages of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<25 years	28	28.0	28.0	28.0
	26-35 years	68	68.0	68.0	100.0
	36-40 years	18	18.0	18.0	80.0
	46-55 years	14	14.0	14.0	94.0
	>55 years	6	14.0	14.0	100.0
	Total	100	100.0	100.0	

Source: Field Survey (2025)

From the table above, 28% of the respondents' ages are less than 25 years, 34% are of the age range 26-35 years, 18% are of the age range 36-40 years, 14% are of the age range 46-55 years, while 6% of the respondents' ages are greater than 55 years. This suggests that majority of the respondents are young persons who are believed to be energetic and full of life.

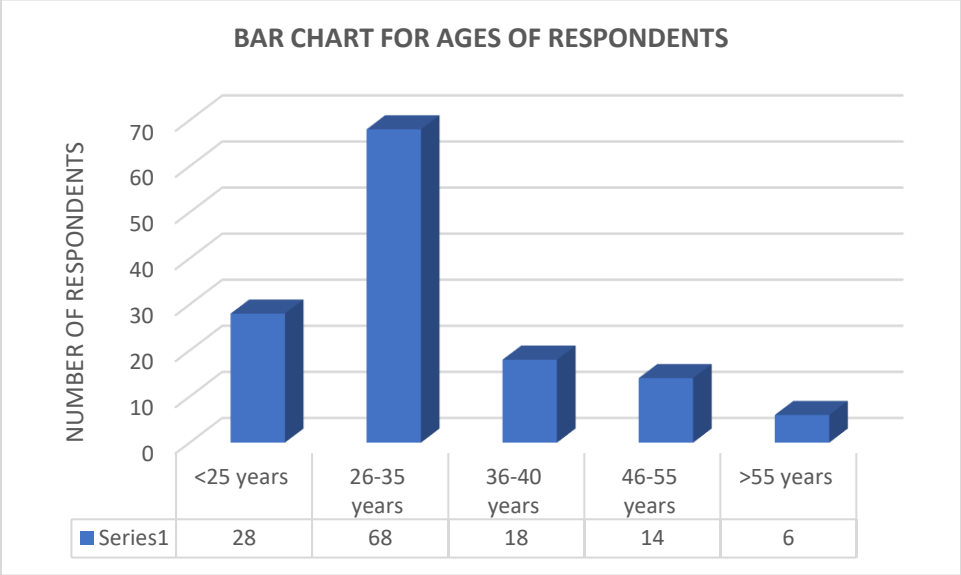


Figure 3: Ages of Respondents

Table 4

Educational Qualification of Respondents

		Frequency	Percent	Valid percent	Cumulative percent
Valid	WASSC	10	10.0	10.0	10.0
	OND/NCE	24	24.0	24.0	34.0
	HND/B.Sc.	48	48.0	48.0	82.0
	M.SC/MBA	18	18.0	18.0	100.0
	Total	100	100.0	100.0	

Source: Field Survey (2025)

From the table above, 10% of the respondents' education qualifications are WASSC holder, 24% are OND/NCE holder, 48% are B.SC./HND holder, while 18% are M.S.C./MBA holder. This means that majority of the respondents are B.SC./HND while the least is the school certificate holders.

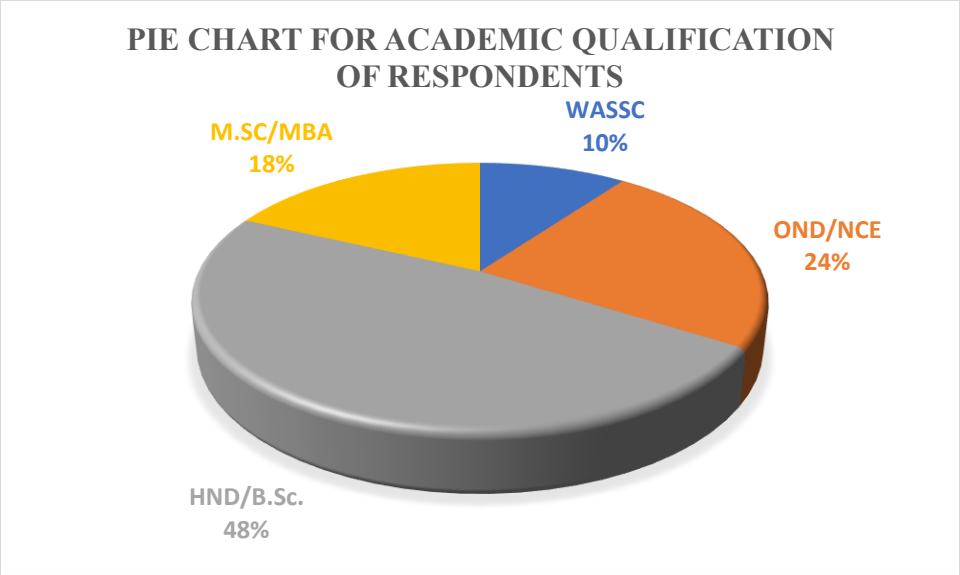


Figure 4: Academic Qualifications

Table 5

Respondents' Work Experience

		Frequency	Percent	Valid percent	Cumulative percent
Valid	1-3 years	30	30.0	30.0	30.0
	4-6 years	54	54.0	54.0	84.0
	7-10 years	16	16.0	16.0	100.0
	Total	100	100.0	100.0	

Source: Field Survey (2025)

From the table above, 30% of the respondents' years of experience fall within the range 1-3 years, 54% fall within the range of 4-6 years while 16% falls within 7-10 years. The implication of these results imply that the respondents comprise of 54% seemingly experienced employees who have little knowledge prior their engagement in the company. The most experienced workers are only a 16% representation in the organization.

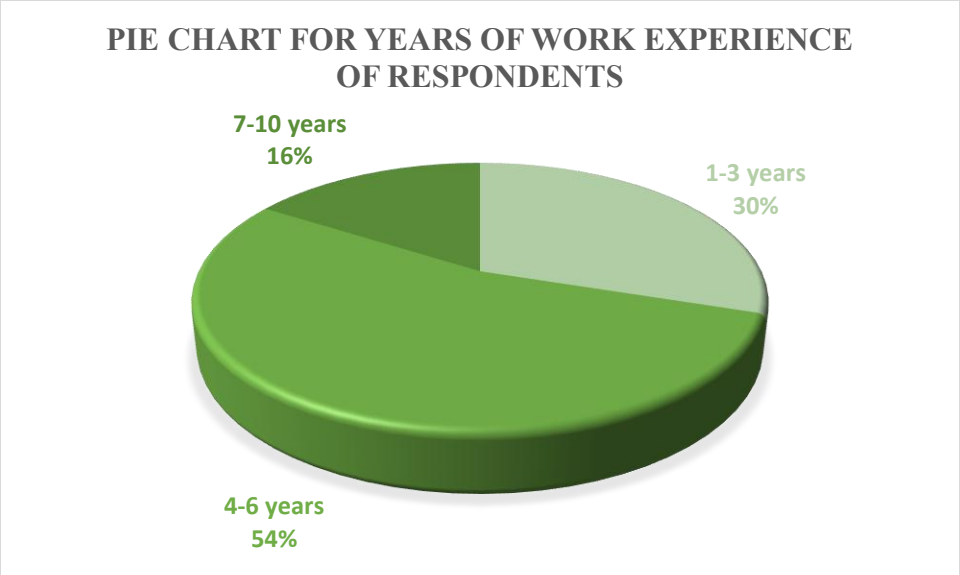


Figure 5: Work Experience of Respondents

Hypothesis One

H_{01}: There is no significant impact of tax identification number on economic performance Using SPSS 23 to run the chi square test of the data, the following was obtained Level of significance: 0.05

Table 6

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
RESPONSES	100	52.7540	.74872	4.00	5.00

Source: STATA Output, 2025

Table 7

Responses

	Observed N	Expected N	Residual
STRONGLY DISAGREE	0	12.6	-12.6
DISAGREE	0	12.6	-12.6
UNDECIDED	0	12.6	-12.6
AGREE	18	12.6	5.5
STRONGLY AGREE	82	12.6	69.4
Total	100		

Test Statistics

	RESPONSES
Chi-Square	45.000[a]
Df	4
Asymp. Sig.	.000
Exact Sig.	.000
Point Probability	.000

Source: STATA Output, 2025

Decision rule: reject null hypothesis if P value < 0.05. Since 0.000<0.05, we therefore reject the null hypothesis (there is no significant impact of tax identification number on economic performance). In conclusion there is convincing evidence based on the sample data collected in this research work to support the claim that there is no significant impact of tax identification number on taxpayer compliance.

Hypothesis Two

H_{02}: There is no significant relationship between electronic submission of tax returns and economic performance.

Using SPSS 23 to run the correlation analysis of the data, the following was obtained Level of significance: 0.05

Table 8

Correlations

		Electronic submission of tax returns	Economic Performance
Electronic submission of tax returns	Pearson Correlation	1	.825
	Sig. (2-tailed)		.000
	N	100	100
Economic Performance	Pearson Correlation	.825	1
	Sig. (2-tailed)	.000	
	N	100	100

Source: STATA Output, 2025

The correlation between electronic submission of tax returns and government revenue generation was significant, r (100) = .825, is interpreted as a very strong positive association between electronic submission of tax returns and government revenue generation with *p(0.000)*< .001 indicating a statistical significant association between the two variables leading to rejecting the null hypothesis (there is no significant relationship between electronic submission of tax returns and government revenue generation) to accept the alternative hypothesis.

Discussion of Findings

The main objective of this study was to examine the impact of digital taxation on economic performance, with specific focus on the impact of tax identification number (TIN) on taxpayer compliance and the relationship between electronic submission of tax returns and economic performance.

The analysis of the first hypothesis (H01) using the Chi-square test revealed that the p-value (.000) was less than the level of significance (0.05). By decision rule, the null hypothesis was rejected. This implies that the use of Tax Identification Numbers has a statistically significant impact on economic performance.

The descriptive statistics further showed that most respondents strongly agreed (82 out of 100) that the TIN system improves compliance. This finding aligns with existing literature that suggests digital tax administration tools, such as TIN, enhance taxpayer accountability, reduce cases of tax evasion, and foster a culture of voluntary compliance. The implication of this result is that proper identification and tracking of taxpayers through TIN provides government with a robust tool to reduce leakages in revenue collection and strengthen tax administration efficiency.

The second hypothesis (H02) was tested using correlation analysis. The result revealed a very strong positive correlation ($r = 0.825$, $p < 0.001$) between electronic submission of tax returns and government revenue generation. Given that the significance value was less than 0.05, the null hypothesis was rejected in favor of the alternative hypothesis.

This indicates that the adoption of electronic submission platforms significantly enhances revenue generation for government. This result corroborates findings in other empirical studies which show that e-filing systems increase efficiency, minimize errors in tax reporting, reduce administrative costs, and ultimately boost overall revenue mobilization. By enabling transparency, speed, and ease of compliance, electronic tax systems serve as critical drivers of fiscal performance and economic growth.

5. Conclusion and Recommendation

This study set out to investigate the impact of digital taxation on economic performance in Nigeria, with emphasis on tax identification numbers and electronic submission of tax returns. Based on the results, the study found out that Tax Identification Number (TIN) system significantly improves taxpayer compliance.

This is evident from the overwhelming support of respondents and the statistically significant Chi-square test result, and that electronic submission of tax returns has a very strong positive relationship with government revenue generation. The correlation coefficient of .825 shows that the more taxpayers use electronic submission systems, the higher the revenue performance of government.

Overall, digital taxation enhances transparency, accountability, and efficiency in tax administration. It is therefore a vital policy instrument for strengthening revenue mobilization and promoting sustainable economic performance.

In light of the findings the study put-forth the following recommendation:

i. The government should ensure that all taxable individuals and entities are registered under the TIN system. This will help close gaps in the tax net and minimize revenue leakages.
ii. Government should sustain and expand digital taxation policies while ensuring they are backed with legal frameworks that promote transparency and accountability.

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