

# Effect of Adoption of Taxpro-Max on Firs Tax Remittance in Nigeria

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## ABSTRACT

**Background:** TaxPro-Max was instituted by the Federal Inland Revenue Service (FIRS), as part of its efforts to modernize tax administration, tax management solution and facilitate tax compliance in Nigeria.

**Aim:** This study was carried out to examine the effect of adoption of TaxPro-Max on FIRS tax remittance in Nigeria. In order to determine the relationship between TaxPro-Max and FIRS tax remittance, the study proxy TaxPro-Max using online taxes and online returns filing.

**Materials and Methods:** The study adopted a Survey Design and data were collected using questionnaire survey administered to the staff of Federal Inland Revenue Service (FIRS). Out of 90 copies of questionnaire administered to FIRS both at Awka and Onitsha respectively, 80 copies of questionnaire were retrieved and were used in the data analysis for the study.

**Results:** Using Friedman's ANOVA, the findings of the study indicate a positive and significant relationship between TaxPro-Max for online taxes, TaxPro-Max for online returns filing and tax remittance by FIRS at 1% and 5% significant level respectively.

**Conclusion:** Thus, the study concludes that the adoption of TaxPro-Max enhances internally generated revenue and tax remittance by FIRS.

**Recommendation:** Hence, the study recommended the need for the adoption of TaxPro-Max which could enhance the revenue generation and tax remittance other than the former (manual collection) where most of the collected taxes and levies are not remitted to the government.

**KEYWORDS:** TaxPro-Max, Online Taxes, Online Returns Filing, Tax Remittance

## 1. INTRODUCTION

Globally, taxation has remained the primary source of income that governments use to meet their spending and achieve economic growth by providing adequate and attractive infrastructure. The tax system provides the government with the ability to generate additional revenue that it needs to meet its urgent obligations. A tax system is one of the most effective means of mobilizing a nation's internal resources and a useful means of creating an environment conducive to promoting economic growth. Tax is a compulsory levy imposed by the government on a subject or their property in order to provide security, social comforts and conditions for the economic well-being of society

(Maisiba & Atambo, 2016). According to Cobham (2010), the electronic tax system was introduced around the world about 30 years ago. It began in 1986 as a small computer testing program that only five taxpayers from Cincinnati, Raleigh Durham, and Phoenix agreed to participate in. Since then, the electronic tax system has evolved into a common channel serving different taxpayers around the world annually.

In this era of the post-Covid 19 pandemic, countries and states are looking for a place to recover from the disease; downturn, recession, setback and decline in

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their economy. Both emerging and developed economy were hit by this pandemic, which has caused global oil prices and volumes to decline. Diversifying the economy from over-reliance on oil has now been made a mandatory political issue. Nigeria is a country that is entirely dependent on petroleum taxes and forgets to think outside the box in order to raise non-oil revenues from a large part of the economy's revenues. It has been observed in the literature that most developed countries where tax revenues significantly constitute a major part of the economy's revenue; use Electronic Tax System for years. The electronic tax system (E-filing and e-payment) provides many aspects of convenience to tax payers for example tax filing can be conducted at any time, filing can be done in any location, easy use of the system, information search and other online transactions that is not available in the traditional channels. Electronic payment and filing also offers flexibility of time, reduces calculations of errors on tax return forms to the tax payers, taxpayer privacy and security

Despite all of these, there are still challenges, if not much more than the rising revenue collection indicators that the country enjoys. Other economists and financial experts argue that increase in revenue may not depend on an electronic system, but on other factors (Ezomike, 2016). Hence, the study becomes a necessity to examine the effect of the adoption of TaxPro-Max on tax remittance by FIRS in Nigeria. The Federal Inland Revenue Service (FIRS) is a public sector organization that is deeply involved in the strategy of electronic systems to deliver its core mission of collecting revenue on behalf of the Nigerian government. With the introduction of TaxPro-Max (online tax administration solution), a significant increase in tax revenue is to be expected, which in turn will lead to an increase in the total revenue collected by the federal government as noticed in various countries of the world after the introduction of e-tax payment system. However, since the introduction of TaxPro-Max (online tax administration solution) on 7<sup>th</sup> June, 2021, no empirical evidence has shown the extent to which the new technology has achieved this purpose on company income tax, value added tax and Capital gain tax, hence the need for the study.

### 1.1. Objective of the Study

The main objective of this study is to examine the Effect of Adoption of TaxPro-Max on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria. The specific objective includes;

1. to determine the effect of Adoption of TaxPro-Max for Online Taxes on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria
2. to examine the effect of TaxPro-Max for Online Returns Filing on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.

### 1.2. Research Questions

1. What is the effect of Adoption of TaxPro-Max for Online Taxes on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria?
2. To what extent does the Adoption of TaxPro-Max for Online Returns Filing influence Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria?

### Hypotheses

In order to direct the flow of this work, the following hypotheses were formulated:

**H<sub>01</sub>:** Adoption of TaxPro-Max for Online Taxes has no significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.

**H<sub>02</sub>:** Adoption of TaxPro-Max for Online Returns Filing does not have significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.

### 2. Review of the Related Literature

#### 2.1. Conceptual Framework

##### 2.1.1. The Concept of TaxPro-Max (Online Tax Administration Solution)

The Federal Inland Revenue Service (FIRS), as part of its efforts to modernize tax administration in Nigeria, has implemented a tax management solution (TaxPro-Max) to facilitate tax compliance. TaxPro-Max enables, among other things, the seamless registration, submission, payment of taxes and the automatic crediting of withholding taxes and other credits to the taxpayer's accounts. For this purpose, TaxPro-Max becomes the channel for filing tax returns in Naira with effect from June 7, 2021 (<http://www.taxpromax.firs.gov.ng/>).

In view of the foregoing, all Taxpayers are, by this publication, put on notice that:

1. All tax returns in Naira must be submitted via the TaxPro-Max solution in order to generate the mandatory Document Identity Number (DIN);
2. Taxpayers cannot pay without DIN; Taxpayers who want to submit their tax returns manually must therefore contact the responsible tax office, where FIRS employees will help them upload the declarations and create the DIN
3. DIN is encouraged to bring manual declarations with them to upload at least two weeks before the due date

4. Qualified staff from the service is available to assist taxpayers who are having difficulty filing their tax return on the TaxPro-Max.

### Shortcomings of TaxPro-Max

- The TaxPro-Max is not yet configured to file corporate income tax returns for insurance companies and upstream oil and gas companies.
- Some of the declaration filing processes are repetitive and can be further compressed.
- The TaxPro Max platform only recognizes Naira (NGN) as the reporting currency.
- A correction or change of tax returns is not intended.
- The platform does not provide for payment in installments.
- Payment is expected within 24 hours after the initiation of payment / generation of the Remita Retrieval Reference (RRR) Number is completed.
- The platform does not create a message for the user after the registration process has been completed.
- The confidentiality and security of the taxpayer's information on the TaxPro Max are not adequately considered

### E-Taxation

Wasao (2014) describes the electronic tax system as an online platform on which the taxpayer can access all services offered by a tax authority via the Internet. Such as an example is the electronic tax system, which was introduced in 2013 by the Federal Tax Office (FIRS). According to the Australian National Audit Office (2015), electronic taxation was first introduced in the USA in 1986. In Australia, electronic tax payment was introduced in 1987 through its modernization program. In 1993, Canadian taxpayers began completing tax returns electronically through e-fills, Malaysia, the Netherlands and Uganda all introduced electronic payment of taxes to their taxpayers for both tax authorities and taxpayers beginning in 2009. In March 2013, Egypt launched electronic payment of taxes for its taxpayers to keep up with international trade towards automated payment systems, especially for government services.

According to Che-Azmi and Kamarulzaman (2014), electronic taxation is one of the ways governments around the world use information and communication technology to improve the delivery of public services and the dissemination of public administration information to the public.

As pointed out in the study of Nwamgbebu, Nkwede and Chikodili (2021), E-Taxation includes;

**E-Registration:** To register new taxpayers with the F.I.R.S for the various taxes. With this service, taxpayers do not need to go to the tax office to register for tax purposes. They just have to visit the F.I.R.S website and register.

**E-Stamp Duty:** This is used to pay stamp duty on qualified documents. This innovation will make it easier to do business in Nigeria. In the past, physical stamping was required to complete transactions that required stamping. With e-stamps, you can stamp online anywhere and anytime. One area where this innovation is very useful is in starting a new business with the Corporate Affairs Commission (CAC). From the CAC registration page, you can migrate to the FIRS-E-Service site and pay your stamp duties.

**E-Tax Payment:** To pay all federal taxes and duties via one of the following platforms. Nigeria Inter-Bank Settlement (NIBSS), Remita and Interswitch. So you can pay your taxes from the comfort of your own home.

**E-Receipt:** For receiving and verifying e-receipts generated for taxes paid through the new e-tax payment with this you receive instant notification acknowledging your payment of tax.

**E-Filing:** This enables taxpayers to submit their tax returns online via FIRS ITAS. This is one of the most innovative aspects of e-tax services. The filing of tax returns is required by law. With this platform, you don't have to go to every tax office to file tax returns as you can upload relevant documents and submit your tax returns electronically.

**Electronic Tax Return Certificates (E-TCC):** This platform enables taxpayers to apply for, obtain and verify the authenticity of their e-tcc. Applying for a tax certificate as part of the manual tax administration process is tedious. With e-Tcc, a certificate is automatically sent to the taxpayer's email addresses and its authenticity can be confirmed on the e-Service website. These e-service initiatives combine innovation and technology in tax management to make F.I.R.S services convenient, easy, and available anywhere, anytime (Oketa, Nwamgbebu, Nkwede & Chikodili, 2021). There is no comprehensive legal framework for the operation of the electronic tax system in Nigeria, however the National Tax Policy (NTP) encourages the use of technology in the management of tax laws.

## 2.2. Theoretical Underpinnings

This study was theoretically underpinned by the Resource Based View Theory (RBV). The Resource



Based View Theory (RBV) was propounded by Barney (1991). It states that the success of a company or government depends on the resources and skills that it controls and that can become a competitive advantage. It signifies an important strategic and organizational routine that is used by the government to change its resource base in order to generate new value-adding strategies. This theory is anchored to this study, as it assumes that online tax administration solution (TaxPro-Max) is one of the government policies put in place by the Federal Inland Revenue Services (FIRS) in Nigeria to facilitate corporate tax payment and also improve the revenue generation by the government. An organization that introduces e-payments would adequately improve revenue collection for the country.

### 2.3. Empirical Review

Allahverd, Alagoz and Ortakapoz (2017) examined the effect of electronic tax system on tax revenue and costs in Turkey. The study used secondary data from the Turkish tax authority which was examined in two groups, the pre-electronic tax period of 1993-2004 and after the electronic taxation of 2005-2016. The Mann-Whitney U test was used to analyze the data. The research also provided information on the electronic conversion of the tax system and the Turkish tax system. According to the empirical results of the study, the transition to the electronic tax system has had a positive effect on tax revenues and reduced the cost per tax.

Lai (2008) examined the effect of e-filing on revenue generation in Malaysia. The study showed how tax revenue generation contributed to the revenue and gross domestic product of the economy and how tax evasion and avoidance affected revenue generation in Malaysia. Both primary and secondary data sources were used in the study. Using a survey research design, both descriptive and regression analysis of the data were performed. The results of the study showed that taxation makes a significant contribution to revenue generation, taxation makes a significant contribution to gross domestic product (GDP), and tax evasion and avoidance has a significant impact on revenue generation in Malaysia.

Also, Adedeji and Oboh (2012) on an empirical analysis of tax leakages and economic growth in Nigeria empirically examined the economic impact of tax losses on the Nigerian economy. A survey research design was used and responses were obtained using a well-structured questionnaire of 185 participants. The results of the empirical analysis using Kendall's W-test and chi-square-test statistics show that tax evasion and avoidance have negatively impacted economic growth and development in

Nigeria, and also that poor governance is the basis for tax leaks. The study therefore recommends that government adopt and promote good governance to encourage voluntary compliance by citizens.

Leyira, Ebere and Umobong (2012) on the other hand examined the challenges of the tax system in Nigeria and explicated a challenge in creating an efficient and effective tax system in Nigeria. The study concludes that the foregoing provides a theoretical framework for improving some of the silent issues in the Nigerian tax system, suggesting challenges and possible remedies.

Okafor, (2012) examined the revenue generation in Nigeria through e-taxation (A Study of Selected States in Nigeria). The aim of the paper was to find out whether electronic taxation will significantly curb tax evasion and avoidance and improve revenue generation. The study adopted the survey method. The data for the study were collected from primary and secondary sources. The data collected were analyzed using simple percentages and presented in tables. The model specification for the hypothesis test is analysis of variance (ANOVA). From the analysis, the study found that electronic taxation will improve revenue generation in the states examined. Also, having a large database of citizenship achieved through proper records will improve income generation. The researcher also found that e-government is an indispensable factor in achieving the goal of e-taxation. Computer skills will improve electronics. Also, Okoye and Ezejiolor (2014) examined the effect of e-taxation on income generation in Enugu. Data were collected from primary and secondary sources and analyzed using means and standard deviation and the Z-test statistical tool. The results show that e-taxation can increase internally generated revenue and reduce the problem of tax evasion in the state of Enugu. Another finding is that e-taxation can prevent corrupt practices by tax officials.

Chijioko, Leonard, Bossco and Amaefule (2018) examined the impact of e-taxation on Nigeria's revenue and economic growth. Statistical and economic reports on a quarterly basis from the second quarter of 2013 to the fourth quarter of 2016. The data has been divided into two areas: pre-e-tax period and post-e-tax period. The results of the study showed that the introduction of electronic taxation did not improve tax revenue, federal revenue, and the tax rate in Nigeria. Madegwa, Makokha, and Namusonge (2018) examined the impact of revenue collection automation on state government performance in Kenya. The aim of the study was to determine the impact of communication and the performance of the

Trans-Nzioa state government in Kenya. The study used a semi-structured, self-administered questionnaire to collect data from respondents. The data were analyzed using descriptive statistics with the aid of SPSS. The result of the analysis showed that the online process of automating the revenue collection process greatly affects the performance in the government agency of the country Trans Nzioa. Based on the results, the study recommended improving the automation of the revenue management process to make the revenue collection process more efficient.

Ayodeji (2014) examined the impact of electronic tax systems on tax administration in Nigeria. The aim of this study was to assess the impact of electronic taxation on tax administration in Nigeria. The researcher argued that declining global wealth has drawn the attention of the government and key players in the country to locally generated revenue due to the fall in the price of crude oil, the main source of wealth for Nigeria. But the daunting task of increasing internally generated revenue requires the adoption of electronic tax system technology to advance tax administration in the country. It is a change agent for accelerated growth and poverty reduction in Nigeria and across the African continent as a whole.

Olurankinse and Oladeji (2018) examined self-assessment, electronic tax payment systems, and revenue generation in Nigeria. The study population comprised 30 companies listed on the Nigerian Stock Exchange. The Pearson Product Moment Correlation Coefficient statistical tool and regression analysis were used to test the hypothesis through the application of SPSS version 20.0. The results of the analysis showed a positive and a significant relationship between self-assessment and e-tax payment systems and revenue generation.

In addition, Omodero, Ekwe and Ihendinihu (2018) examined the effect of internally generated revenue (IGR) on economic development in Nigeria. The aim of the study was to examine the influence of internally generated revenue on Nigeria's economic

#### 4. Data Presentations and Analysis

**H<sub>01</sub>:** Adoption of TaxPro-Max for Online Taxes has no significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.

**H<sub>02</sub>:** Adoption of TaxPro-Max for Online Returns Filling does not have significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.

**Decision Rule:** accept H<sub>0</sub> if P-value > 5% significant level otherwise reject H<sub>0</sub>

development. Time series data used, covering the period 1981 to 2016, taken from the statistical bulletin of the Central Bank of Nigeria (CBN). The statistical tool used for data analysis was multiple regression and the t-test for testing hypotheses. The results of the study showed that total internally generated revenue, state internally generated revenue and local internally generate revenue have robust and significant positive impact on real gross domestic product; while federal internally generated revenue indicated positive and significant influence on real gross domestic product. The study recommended that government officials with a history of corruption should no longer assume responsibility, but people with outstanding integrity should be given the opportunity to fill sensitive government positions.

#### 3. Methodology

A survey design was adopted in the study in order to examine the effect of adoption of TaxPro-Max on tax remittance by FIRS. Primary data was used in the study and was collected from the issuance of questionnaire. A total of 90 copies of questionnaire were administered to the staff of Federal Inland Revenue Service (FIRS) Awka and Onitsha because they introduced TaxPro-Max (online tax administration solution) as at 7<sup>th</sup> June, 2021 as a way forward for boasting revenue remittance to the government. Also all issues concerning TaxPro-Max are addressed to them. Out of 90 copies of questionnaire distributed, 80 copies were retrieved and were used in the data analysis for the study.

The questionnaire survey issued was designed where respondents were asked to assess the extent to which TaxPro-Max adoption has enhanced FIRS tax remittance in Nigeria using Likert five point scale referred to as: (1) To a Very High Extent (THE), (2) To a High Extent (HE), (3) Neutral (N), (4) To a Very Low Extent (TLE) and (5) To a Low Extent (LE).

The Likert Five Point Scale was used to transform the data to scale measurement and the hypotheses were statistically tested using Friedman's 2 Way ANOVA operated with SPSS Version 20 at 5% level of significance.

**Table 1: Respondents Responses on if the Adoption of TaxPro-Max for Online Taxes has effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.**

Questions	To a Very High Extent	To a High Extent	Neutral	To a Very Low Extent	To a Low Extent
1	40	10	10	10	10
2	50	10	10	5	5
3	40	20	10	5	5
4	50	5	10	5	10

Source: Field Survey (2021).

For the test of hypothesis 1, the study used the data as exposted on table 1 above. The outcome of the test using Friedman’s 2 Way ANOVA is show on table 2 below:

**Table 2: Result on Respondents Distribution on table Hypothesis Test Summary**

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.016	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

**Table 3: Respondents Responses on if the Adoption of TaxPro-Max for Online Returns Filing has effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.**

Questions	To a Very High Extent	To a High Extent	Neutral	To a Very Low Extent	To a Low Extent
1	50	10	-	10	10
2	35	15	10	10	10
3	30	20	5	15	10
4	40	10	10	10	10

Source: Field Survey (2021).

For the test of hypothesis 1, the study used the data as exposted on table 2 above. The outcome of the test using Friedman’s 2 Way ANOVA is show on table 4 below:

**Table 4: Result on Respondents Distribution on table 4 Hypothesis Test Summary**

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.009	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

**4.1. Discussion of Findings**

**H<sub>01</sub>:** Adoption of TaxPro-Max for Online Taxes has no significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.

In view of the analysis as shown on Table 2, the result shows that the adoption of TaxPro-Max for Online Taxes has significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria. The Friedman’s test as shown on table 2 shows a p-value of 0.016. This probability value is statistically significant at 5% level. Thus, the null hypothesis was rejected as suggested by the decision rule shown in Table 2 and alternate hypothesis accepted which

contends that the adoption of TaxPro-Max for Online Taxes has significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria

**H<sub>02</sub>:** Adoption of TaxPro-Max for Online Returns Filling does not have significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.

In view of the analysis as shown on Table 4, the result shows that the adoption of TaxPro-Max for Online Returns Filling have significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria. The Friedman’s test as shown on table 4 shows a p-value of 0.009. This probability value is



statistically significant at 1% level. Thus, the null hypothesis was rejected as suggested by the decision rule shown in Table 4 and alternate hypothesis accepted which contends that the adoption of TaxPro-Max for Online Returns Filing have significant effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.

## 5. Conclusion

From the statistical analysis of the study, it was concluded that the adoption of TaxPro-Max has effect on Federal Inland Revenue Service (FIRS) Tax Remittance in Nigeria.

### 5.1. Recommendation

The study having found positive and significant association between the adoption of TaxPro-Max for online taxes, TaxPro-Max for returns filling and tax remittance by FIRS recommended the need for the adoption of TaxPro-Max which could enhance the revenue generation and tax remittance other than the former (manual tax collection) where most of the collected taxes are not remitted to the government.

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## Appendix 1 QUESTIONNAIRE

### SECTION A: Personal Data of Respondent

Sex:            Male                          Female

### SECTION B: Questionnaire Items

**Instruction:** Kindly read through all the item statements carefully and indicate your response against each statement by ticking [] in the appropriate column using the following response options.

To a Very High Extent            (TVHE)

To a High Extent                    (THE)

Neutral                                (N)

To a Low Extent                    (TLE)

To a Very Low Extent            (TVLE)

#### CLUSTER ONE: TaxMAX-Pro for Online Taxes

S/N	STATEMENTS	TVHE	THE	N	TLE	TVLE
1	The adoption TaxPro-Max improves revenue generation					
2	The adoption of TaxPro-Max improves FIRS remittance					
3	The tax system is easier, quicker and more secured way of tracking payment made by tax payers from a single view irrespective of tax being paid for and the mode of payment					
4	Literacy level of TaxPro-Max could greatly affect the efficient and effective control of tax collection in Nigeria.					

#### CLUSTER ONE: TaxMAX-Pro for Online Returns Filing

S/N	STATEMENTS	TVHE	THE	N	TLE	TVLE
5	The adoption of TaxPro-Max ensures timely online returns filing					
6	TaxPro-Max platform makes provision for installment payment					
7	The adoption of TaxPro-Max makes provision for correction or amending tax returns					
8	TaxPro-Max system enables proper assessment of operations of tax payers to avoid underpayment of tax.					