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Effect of Custom and Excise Duties on Infant Mortality in Nigeria

Oranefo, Patricia C.

Department of Accountancy, Nnamdi Azikiwe University, Awka, Nigeria

ABSTRACT

This study examined the effect of custom and excise duties on infant mortality rate in Nigeria from 2004-2021. The study adopted Ex-post Facto research design. Data were extracted from CBN statistical Bulletin. Descriptive statistics was used to analyze the data and the hypothesis was tested with regression analysis via E-View 9.0 statistical software. The study indicates that custom and excise duties have a negative but significant effect on infant mortality rate in Nigeria. As a result, the report advised that institutional reforms be implemented at the Department of Customs in order to plug manifest leakages. Tax officials' tax collection mechanisms must be free of corruption and embezzlement. If this is not done, the revenue collected may fall short of the target.

KEYWORDS: *Taxation, Custom and excise duties and Infant mortality rate*

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INTRODUCTION

Taxation is an important source of government revenue all over the world, and governments utilize tax money to perform traditional functions such as road construction, law enforcement, defense against external aggression, and trade and business regulation to preserve social and economic stability. According to Okoye and Ezejiofor (2014), the principal goal of a tax system is to produce enough income to cover critical government spending on goods and services; therefore tax remains one of the finest instruments to increase the potential for public sector performance and debt repayment. A system of tax avails itself as a veritable tool that mobilizes a nation’s internal resources and it lends itself to creating an environment that is conducive for the promotion of economic growth and development. As a result, taxation plays an important role in aiding a country to meet its demands and foster self-sufficiency. Tax revenue in Nigeria has accounted for a minor part of total government revenue over the years, compared to the majority of revenue required for development purposes, which is earned from oil (Oloidi & Oluwalana, 2014). Any government's aim to maximize revenue from taxes collected from taxpayers cannot be overstated. This is due to the fact that, as is widely known, the importance of taxes rests in their power to generate income for the government, affect consumption trends, and grow and regulate the economy through their influence on crucial aggregate economic variables.

Regardless of the prevailing ideology or political system of a particular nation, the government collects taxes in order to provide efficient and steadily expanding non-revenue yielding services such as infrastructure, education, health, communications system, employment opportunities, and essential public services such as the maintenance of laws and order. However, rising taxes on imported goods and services have reduced the amount of such items and services that domestic industrialists are motivated to manufacture (Ihendinihu, Jones & Nwaiwu, 2014). Because of high import duties on dairy goods, textiles, materials, food drinks, and other items, our economic potential is fostered through local industrial investment, which has a multiplier effect on employment and national growth. Meanwhile, excise duties are an ad-valorem tax on the output of manufactured goods and are administered by the country's custom services (Ihenyen & Mieseigha, 2014).

Nigeria's government is founded on a federal system, with certain principles governing its functioning. These concepts are said to be the same in all of its operations (Odusola, 2016). Nigeria is divided into three levels of government, with the federal, state, and local governments sharing fiscal authority. Various tax sources, administrations, and jurisdictions are claimed to exist at these various levels of government. According to Odusola, different taxes and levies were divided among these three levels of government in 2002. (2016). In the postwar era, developing countries saw a decrease in premature death. Although it has impacted the pattern of population increase, the drop in mortality has actually improved welfare. Nigeria's average death rate has been steadily declining throughout the years. The likelihood of death has been significantly reduced for all ages, with notable improvements in infant mortality. The primary cause of infant mortality rate in the first half of the twentieth century was improvement in living conditions, however reduced death rates during the previous 40 years have been linked to advances in medical science (George & Alan, 2008). The primary means of supplying these are income collection, resource pooling, and the purchase of intervention (WHO, 2010). Revenue is collected by taxation (tax-funded healthcare) or a social health insurance system with payroll contributions. However, because of the restricted ability to collect revenue, tax-financed health systems are difficult to promote in low-income nations. This study therefore, examines the effect of custom and excise duties on infant mortality of Nigeria.

LITERATURE REVIEW

Customs duty, which is paid by importers of certain commodities, is an important source of revenue for the federal government. One of the government's key concerns has been how to improve and boost revenue by guaranteeing that all recoverable revenue is collected by Nigeria Custom Services. Over the years, the government has established income targets for the Nigeria Customs Service to meet on an annual basis. Although most of the factors influencing final collectable revenue, such as the quantity/quality of imported goods, government fiscal policy measures, exemptions, and other incentives granted to importers in the manufacturing sectors, are completely beyond the service's control, every effort is made to ensure that such targets are not only met but exceeded (Emmanuel, 2013). The government has made a concerted effort to diversify the export base away from traditional oil exports, giving a boost to the non-oil export sector and increasing value-added. The current policy framework is an integral aspect of the broader trade strategy, with the goal of encouraging the production and distribution of goods and services in order to satisfy both domestic and foreign markets, hence driving economic growth. The government's goal is to integrate the Nigerian economy into the global market by creating a liberal market; to promote and diversify exports in both traditional and non-traditional markets; and to encourage the transfer, acquisition, and adoption of appropriate and sustainable technologies in order to foster competitive export-oriented industries (Umoru & Anyiwe, 2013).

Custom and Excise Duties (CED)

The Customs and Excise Act 91 of 1964 imposes customs duties. They are levied on imported goods in order to generate money and safeguard the domestic market. They are often computed as a percentage of the item's worth (set in the schedules to the Customs and Excise Act). Meat, fish, tea, certain textile products, and certain firearms, on the other hand, are subject to duty rates determined as a percentage of the value or as cents per unit (for example, per kilogram or metre) (Odusola, 2006). Customs taxes are the oldest form of contemporary taxation in Nigeria. Import tariffs, which represent taxes on imports into Nigeria and are charged either as a proportion of the value of the imports, were first introduced in 1860. Import taxes are the most profitable indirect or spending tax in the country. Customs taxes were as high as 300 percent before to the implementation of the Structural Adjustment Programme (SAP) in 1986, but now fluctuate between 2 and 75 percent. The Customs and Excise Management Act of 1958 and its revisions established the legal foundation for the tax's application (Davis, 2019).

Excise duties, first imposed in 1962, are an ad valorem tax on the output of manufactured goods, as enforced by the Customs and Excise Acts of 1962 and 1965, as well as the Customs and Excise Tariff Decree of 1995. Part III section I of the Customs, Excise Tariff (Consolidation) Act 1995 states that items made in Nigeria and listed in the fifth schedule to this Act are subject to excise duties at the rates provided in the duty column in the said schedule. Excise duty was paid on a wide range of locally made goods until 1998, when it was repealed. It was, however, partially reinstated beginning in January 1999. The tax administration is unstable, and it is applied or reneged at will, like in 1998-2000, when it was cancelled. Since 2001, most manufactured items have been duty-free, with the exception of things deemed dangerous, such as bleaching creams, alcohol, spirit, and tobacco (Olaoye & Ayeni, 2019). The purpose of excise duty is to discourage the consumption of dangerous goods (Samuel, 2013). The customs and excise division serves several functions, including the collection of government revenue (customs and excise duties, import value added tax, and other levies), the facilitation of legitimate imports and exports, the protection of Nigerian society from cross-border crime, and the combating of unfair and harmful trade practices (Siddharth, 2017)

Infant Mortality

The infant mortality rate is an age-specific ratio that epidemiologists, demographers, clinicians, and social scientists use to better understand the scope and causes of newborn mortality. To calculate the infant mortality rate in a particular year in a certain area, one would need to know how many babies were born alive in the area during that time period and how many kids who were born alive died before their first birthday. The number of newborn fatalities is then divided by the number of infant births, and the results are multiplied by 1,000 to get a normalized rate of infant deaths per 1,000 births. Alternatively, depending on the desired comparison level, the rate may be multiplied by 10,000 or 1,000,000 (Pies, Barr, Strouse & Kotelchuck, 2016). The infant mortality rate is the number of newborn deaths under one year old per 1,000 live births in a particular year. This rate is frequently cited as an indicator of a country's state of health. The total infant mortality rate in Nigeria is 69.8 deaths per 1,000 live births; male: 74.5 deaths per 1,000 live births; female: 64.8 deaths per 1,000 live births (CIA World Factbook, 2019).

Previous Studies

Oriakhi and Ahuru (2014) evaluated the influence of tax reform on the creation of federal internal revenue in Nigeria. The study used annual time series data from the years (1981- 2011). Granger causation demonstrates that customs and excise duties, as well as value-added tax, granger cause federally collected money. According to the Partial Stock Adjustment Model, different income taxes are statistically significant and have a positive association with federally collected revenue. The error correction model coefficient revealed that 66.2940 percent of the variance of federally collected revenue from its long-run equilibrium value may be reconciled annually. From 1980 through 2013, Onakoya, Babatunde, and Afintinni (2016) explored the cointegration relationship between tax income and economic growth in Nigeria. Several preliminary tests were carried out, including descriptive statistics, trend analysis, and stationary testing utilizing the Augmented Dickey Fuller (ADF) test. The Engle-Granger Cointegration test was used to examine whether the variables had a long run relationship. The findings revealed a long-run (but no short-run) link between taxation and economic growth in Nigeria. The results also demonstrated a substantial positive link between Petroleum Profit Tax, Company Income Tax, and economic growth at the 5% level of significance, but a negative relationship between economic growth and Customs and Excise Duties. However, the tax components have a negligible impact on Nigerian economic growth. Ofoegbu, Akwu, and Oliver (2016) investigated the impact of tax revenue on Nigerian economic development and whether there is a difference in establishing the relationship using HDI and GDP. This study used annual time series data from 2005 to 2014 to estimate a linear model of tax revenue and human development index using the ordinary least square (OLS) regression technique. The findings revealed a considerable and favorable association between tax revenue and economic development. The results also show that measuring the effect of tax income on economic development using HDI yields a weaker relationship than measuring the relationship using GDP, implying that using GDP provides a more accurate view of the situation. Palić, Žmuk, and Grofelnik (2017) investigated the long-run impact of personal income taxation on economic circumstances in Croatia. The Johansen cointegration approach was used to undertake an empirical investigation of the influence of personal income taxation on economic conditions in Croatia. Using monthly data from January 2000 to March 2016, the existence of cointegration was investigated, and the error correction model was estimated. According to the findings of the study, personal income taxation in Croatia has a significant negative influence on economic growth in the long run, which is consistent with economic theory and relevant empirical evidence. Matallah and Matallah (2017) used the Johansen cointegration test and the vector error correction model to examine the impact of fiscal policy on economic growth in Algeria from 1970 to 2015. (VECM). The major findings demonstrated that indirect taxes and productive current expenditures have a considerable long-term positive influence on real GDP, but direct taxes, capital, and unproductive recurrent expenditures have a negative and significant long-term impact on economic growth. Based on these data, it is possible to conclude that long-term economic growth necessitates major policy changes targeted at diversifying the Algerian economy. From 1996 to 2016, Kalaš, Mirović, and Andrašić, (2017) researched taxes and economic development in the United States. Using fundamental econometric methods based on diagnostic tests, an acceptable regression model was created. The correlation matrix reveals a significant and positive relationship between tax revenue growth and corporate income tax on the one hand, and GDP growth on the other. Furthermore, personal income tax and social security contributions have a negligible relationship with GDP growth. Aminu and Eluwa (2017) investigated the influence of tax reform policies on the Federal Government of Nigeria's income collection. The Analysis of Variance Method and Scheffe's Multiple Comparison approaches were used for data analysis in the empirical investigation. Furthermore, the 'F' test of analysis of variance was used to test the hypothesis of no significant difference in the impact of each of the following tax reform policy objectives on the Federal Government's personal, corporate, and custom duty tax revenues: enhancement of the principles of good tax system, improvement in the tax administrative structure, removal of disincentives to tax compliance, and promotion of investment opportunities. Gbegi, Adebisi, and Bodunde (2017) examined the effect of petroleum profit tax (PPT) on the profitability of oil and gas firms in Nigeria based on the findings. To achieve the study's objectives, secondary data were obtained from the financial statements of ten (10) selected oil and gas firms from 2011 to 2015. Panel data were used, as well as descriptive statistics and the multiple regressions technique, to determine the effect of the PPT rate on the profitability of oil and gas enterprises. With an adjusted R2 of 95%, the petroleum profit tax was found to have a considerable effect on the profitability of oil and gas enterprises. According to the report, taxes paid by the oil and gas companies have a negative impact on their profitability. Following the study's findings, it was established that increased tax rates reduce the profitability of Nigerian oil and gas enterprises from 2011 to 2015. Oraka, Ogbodo, and Ezejiofor (2017) investigated the influence of the Tertiary Education Tax Fund (TETFUND) on management in Nigerian tertiary education. The study specifically sought to determine whether ETF fund allocations to Nigerian Tertiary Institutions have a significant impact on enrolment ratios at Nigerian Tertiary Institutions. Financial ratios were used to collect data from the National Bureau of Statistics, which were then tested using regression analysis and the SPSS statistical tool version 20.0. According to the research, there is no association between the allocation of ETF funds to Nigerian tertiary institutions and their enrolment rate. Arowoshegbe Uniamikogbo and Aigienohuwa (2017) studied the effect of income tax revenue on Nigerian GDP growth (GDP). For the period 1995 to 2015, data were gathered from secondary sources, specifically the Statistical Bulletins of the Federal Inland Revenue Service and the Central Bank of Nigeria. The Econometric Model of Multiple Linear Regressions and the Ordinary Least Squares (OLS) approach were used to investigate the link between GDP and inflation (the dependent variable) and a set of government income tax revenue heads over the period 1995 to 2015. According to the findings, the tax collections that determine government economic growth are the Petroleum Profit Tax and the Company Income Tax. This suggests that taxes that have a favorable influence on economic growth are direct taxes, and hence direct taxes have a greater impact on Nigeria's economic growth than indirect taxes. The oddity was related to income tax system inefficiency, tax law loopholes, and poor tax administration. Neway, Kenenisa, and Woldemicael (2018) used secondary data and an OLS multiple variable regression model to identify tax revenue determinants in Ethiopia. The quantitative research method was used on time series data from 1999/00 to 2015/16. To evaluate and display the data received from concerned bodies, descriptive statistics and econometric methods were used. The findings revealed that the share of tax revenue to GDP of the industry sector, per capita income, and trade openness as measured by the share of export and import to GDP have a significant positive effect on tax revenue, whereas the share of tax revenue to GDP of the agriculture sector and the annual rate of inflation have a significant negative effect on tax revenue as measured by the share of tax revenue to GDP. Erhirhie, Oraka, and Ezejiofor (2018) investigated how corporation taxes influenced how manufacturing firms choose to fund their operations. Data were taken from the yearly reports and accounts of three selected manufacturing enterprises and examined using the linear regression model in an ex post facto study technique. According to our findings, there is little correlation between corporation tax and dividends paid by corporations such as Nigerian Breweries Plc, Dangote Cement Plc, and PZ Cussons Plc, as well as new issues of common shares, retained earnings, and long-term debt. Yahaya and Bakare (2018) investigated the impact of petroleum profit taxation and corporate income taxation on Nigerian economic growth. The model was estimated using the Fully Modified Least Square (FMOLS) Regression Technique over a 34-year period (1981-2014), as well as the Augmented Dickey Fuller Unit Root Test and Single Equation Co-integration Test. It was discovered that petroleum profit tax (PPT) and corporate income tax (CIT) have a large beneficial impact on Nigeria's GDP, with an Adjusted R2 of 87.6%. Adeyemi and Disu (2018) examined current challenges in corporate income tax practices in Nigeria against the backdrop of the Nigerian economy's general lack of tax compliance and enforcement. There is no denying that tax enforcement has become a vital component of tax administration, given the inventive ways in which corporate taxpayers sabotage the revenue generation process by failing to return what is owed to government. The study reviewed existing provisions on tax reliefs and incentives available to corporate entities to encourage voluntary compliance, and recommendations were made to improve the successful implementation of the voluntary assets and income declaration scheme (VAIDS) and improve the corporate income tax culture in order to boost GDP. Olaoye and Ayeni (2019) investigated the impact of VAT and customs taxes on income generation in Nigeria. Secondary data were obtained from the Federal Inland Revenue Service (FIRS) for the years 2000 to 2016. The estimating techniques employed were Autoregressive Distributed Lag (ARDL) and Granger causality tests. The study's findings found that the F-statistics value was 2.883868, which is less than both the lower and upper bound values of 3.79 and 4.85 at the 5% level of significance, implying that there is no long-run link between value-added tax, customs charges, and revenue generation. It was also discovered that there is no causal relationship between VAT, customs duties, and income generation. Omondi (2019) examined the impact of customs and excise tariffs on Kenyan economic growth from 1973 to 2010. Two developments prompted the study. First, there is inconsistency in existing empirical research, and second, there is a large knowledge gap caused by the scarcity of empirical literature on Kenya. Therefore, the study aimed to reconcile the opposing perspectives and also close the knowledge gap. The study used a correlation research approach to examine the degree and direction of correlations between variables, while the theoretical framework was based on the endogenous growth model. The empirical results indicated that custom and excise duties are positively correlated with economic growth in Kenya. Nweze, Ogbodo, and Ezejiofor (2021) looked into how tax revenue from 2000 to 2019 affected per capita income in Nigeria. Time series data and an ex-post facto research design were used in this study. According to the research, tax collection raised Nigeria's per capita income substantially. From 2004 through 2019, John-Akamelu, Ezejiofor, and Ndum (2022) assess the impact of CIT reforms on internally produced revenue in Nigeria. The data came from the Central Bank's Statistical Bulletin. The study used regression analysis with E-View 9.0 to investigate the proposed hypothesis. The study discovered that Company Income Tax (CIT) had a considerable impact on internally produced revenue based on the data reviewed.

METHODOLOGY

This study used an *Ex-Post Facto* research design because the study sought to examine the impact of past factor(s) on the current happening or event, as well as its strengths as the best design to use when it is not always possible to select, control, and manipulate all or any of the independent variables. Secondary sources were used to collect data for this study. The Central Bank of Nigeria Annual Report, the Central Bank of Nigeria Statistical Bullion, and the Nigerian Bureau of Statistics are among these sources.

The model that was adopted in this study is that of Mayandy (2012) in the study of the Wagner's Law in Sri Lanka. The model can be represented as:

IGR = f (a + xCIT + xPPT +xVAT +ut-1) (1)

This model for simplicity sake was modified as depicted below

$IMR = \beta_0 + \beta_1 CET + \mu_{t-}$ - - i

Where:

IMR = Internally Generated Revenue
CED = Custom and excise duties Tax.
β_0 = Intercept
β_1 = Coefficient of Custom and excise duties Tax
μ_t = error term for period t

The regression statistical tool was employed for the analysis of the hypothesis formulated in this research work with use of E-views version 9.0 statistical packages. E-views provide a lot of useful statistical tools for evaluating data in testing the study hypothesis.

Decision rule

Accept the null hypothesis if the P-Value is greater than 0.05 and then the alternate hypothesis will be rejected.

DATA ANALYSIS AND RESULT

Table 1: Descriptive statistics

	IMR	CED
Mean	77.41067	20.01167
Median	76.40800	6.770000
Maximum	101.0310	121.6700
Minimum	57.70100	2.590000
Std. Dev.	14.10540	36.93474
Skewness	0.172365	2.419309
Kurtosis	1.740715	6.961674
Jarque-Bera	1.278478	29.33032
Probability	0.527694	0.000000
Sum	1393.392	360.2100
Sum Sq. Dev.	3382.359	23190.98
Observations	18	18

Source: E-Views 9.0 Descriptive Output, 2022

Interpretation

Table 1 presents the descriptive statistics of infant mortality rate (IMR) and custom and excise duties (CED). The mean value of IMR and CED are 77.411 and 20.011. The standard deviation in the variables for the period 2004-2021 are; 36.935 and 14.105 for CIT and IMR respectively. Skewness and Kurtosis are contained in Jarque-Bera. Positively skewed is an indication of a rise in income while negatively skewed is an indication of loss or backwardness. Jarque-bera is used to test for normality; to know whether the data normally distributed. The table revealed that invariably, the variables are not significantly normally distributed because their probability values of are greater than 5%.

Test of Hypothesis

H_{O1}: Custom and excise duties tax has no significant effect on infant mortality rate in Nigeria

H_{I1}: Custom and excise duties tax has no significant effect on infant mortality rate in Nigeria.

Table 2 Regression analysis between custom and excise duties and infant mortality rate in Nigeria

Dependent Variable: IMR				
Method: Least Squares				
Date: 09/14/22 Time: 09:34				
Sample: 2004 2021				
Included observations: 18				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	81.73294	3.235833	25.25870	0.0000
CED	-0.215988	0.078739	-2.743085	0.0144
R-squared	0.319859	Mean dependent var		77.41067
Adjusted R-squared	0.277350	S.D. dependent var		14.10540
S.E. of regression	11.99084	Akaike info criterion		7.910602
Sum squared resid	2300.483	Schwarz criterion		8.009532
Log likelihood	-69.19542	Hannan-Quinn criter.		7.924243
F-statistic	7.524518	Durbin-Watson stat		0.226632
Prob(F-statistic)	0.014438			

Source: E-Views 9.0 correlation output, 2022

Interpretation of Regression Result

In table 2, a regression analysis was conducted to test the relationship between company income tax and infant mortality rate. Adjusted R squared is coefficient of determination which tells us the variation in the dependent variable due to changes in the independent variable. From the findings in the table 2, the value of adjusted R squared was 0.28, an indication that there was variation of 28% on infant mortality rate due to changes in company income tax. This implies that only 28% changes in infant mortality rate of the country could be accounted for by company income tax, while 72% was explained by unknown variables that were not included in the model. The probability of the slope coefficients indicate that; P(0.014<0.05). The co-efficient value of; β_1= -0.215988, and t-statistics of -2.743085 implies that custom and excise duties tax (CED) is negatively related to infant mortality rate though statistically significant at 5%.

The linear regression model becomes;

The Durbin-Watson Statistic of 0.227 suggests that the model does not contain serial correlation. The F-statistic of the CED regression is equal to 7.524518 and the associated F-statistic probability is equal to 0.014438.

Decision

Since the Prob (F-statistic) of 0.014 which is less than the p-value of 5% (0.05), showing that custom and excise duties tax has a negative but significant effect on infant mortality rate in Nigeria, so the null hypothesis was rejected and the alternative hypothesis was accepted. The study concludes that there is a significant effect between custom and excise duties tax and infant mortality rate in Nigeria at 5% level of significance.

CONCLUSION AND RECOMMENDATION

From 2004 to 2021, this study examines the impact of customs and excise charges on infant mortality in Nigeria. Ex-post Facto research was used in this study. The variables were analyzed using descriptive statistics, and the hypothesis was evaluated using regression analysis using E-View 9.0 statistical software. According to the study, customs and excise fees have a negative but significant effect on the infant mortality rate in Nigeria. The study indicated that, while customs and excise fees play an important function in the country, the rate at which tax collection is handled discourages payers, resulting in an excessive tax on basic newborn nourishment. As a result, the report advised that institutional reforms be implemented at the Department of Customs in order to plug manifest leakages. Tax officials' tax collection mechanisms must be free of corruption and embezzlement. If this is not done, the revenue collected may fall short of the target.

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