

# **ELECTRONIC TAXATION AND TAX EVASION IN NIGERIA: A STUDY OF LAGOS STATE**

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## **Abstract**

Tax is an important avenue for government to raise money in order to finance her projects and programmes. This will assist government to make life more comfortable for her citizen. Nigeria tax system was identified with many problems, such as tax evasion, avoidance and record falsifications which account for the consistent low tax yields. Electronic taxation was introduced to ensure efficiency and justice in collecting tax. Moreover, some Taxable Persons intentionally fail to declare their taxable activities. The specific objective of the study is to ascertain the extent to which electronic taxation has curb tax evasion in Lagos State. Survey research design was used in this study. The population of the study is defined as business owners and financial analysts. Analysis of variance (ANOVA) was used to analyze data collected statistically at 5% or 0.5 level of significant to find out the significant relationship between tax evasion and electronic tax system. Regression analysis was used with the aid of statistical package for social sciences (SPSS) 20.0 software. The test show that electronic tax system has enhanced better management of tax payers' data, therefore minimize the incidence of tax evasion among Tax payers. The researcher recommends that, government has to improve tax payer education about the importance of electronic filing system.

**Keywords:** Tax Evasion, Electronic Tax System, Taxable Person

**JEL classification:** H26