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Digital Transformation and Tax Revenue Performance: An Empirical Analysis of Nigeria's Federal Inland Revenue Service

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ABSTRACT: This study examines the effect of digital transformation of tax administration and tax revenue performance : A study of Federal Inland Revenue Service in Nigeria focusing on e-tax payment, filing, clearance certification, and registration, as well as revenue performance before and after digitalization. Using a mixed-methods approach with survey data from Federal Inland Revenue Service staff and secondary revenue data spanning 2001–2024, the findings reveal that e-tax filing and e-tax registration significantly enhance tax revenue, while e-tax payment and clearance certification show positive but non-significant effects. Overall, tax revenue increased substantially following the adoption of digital tax systems, indicating that digitalization has improved efficiency, broadened participation, and reduced manual inefficiencies in revenue administration

Keywords: E-tax Payment, E-tax Clearance, Digitalized Tax Infrastructure, Tax Revenue Collection, Federal Inland Revenue (FIRS).

INTRODUCTION

Efficient tax administration is vital for economic development, providing revenue for public services, infrastructure, and growth. In Nigeria, income tax was traditionally processed manually, resulting in inefficiency and errors (OECD, 2011). Globally, information technology has transformed tax administration by enhancing efficiency, transparency, and compliance (Oboh, 2015; PwC & World Bank Group, 2018). The Federal Inland Revenue Service (FIRS), restructured under the 2007 Establishment Act and renamed the Nigeria Revenue Service (NRS) in 2025, oversees federal tax assessment, collection, and accounting. Manual processes historically constrained efficiency and facilitated tax evasion. While the Taxpayer Identification Number (TIN) introduced in 2008 aimed to expand the tax base, limited digitization and lack of centralized verification left many firms untaxed (PwC, 2015).

To address these challenges, FIRS implemented digital platforms including ITAS, e-registration, e-filing, e-payment, and TaxPro Max, aimed at simplifying administration, improving compliance, and boosting revenue.. However, infrastructural gaps, technical limitations, public distrust, and taxpayer resistance have hindered their effectiveness (Oladele, Aribaba, & Adekunle, 2020). Despite these efforts, Nigeria's tax to GDP ratio remains the lowest in sub-Saharan Africa, averaging about 7% compared to the regional average of 17%(OECD). It is against this background that this study arises to examine the effect of

digital transformation and tax revenue performance; an empirical analysis of the Federal Inland Revenue Service in Nigeria..

This study's specific objectives will be crystallized into the effect of e-tax payment and e-tax registration on tax revenue collection of the FIRS and the comparison between the pre- and post adoption of the digital tax transformation on FIRS revenue performance.

The study focuses on the FIRS as Nigeria's apex federal tax authority and covers major digital tax platforms, e-tax payment and e-registration. The analysis spans 2001–2024, capturing pre-digitalization, early adoption, and late adoption phases. Data are obtained from FIRS annual reports and corroborated with statistics from the Central Bank of Nigeria (CBN) and the National Bureau of Statistics (NBS).Using a mixed-methods approach, the study relies on secondary data and primary survey responses from FIRS staff. The study encountered limitations from restricted access to detailed digital transaction records, and limited disclosure due to institutional sensitivity. Although reforms prior to 2000 and outcomes beyond 2024 are excluded, the longitudinal design and use of multiple data sources enhance the robustness of the findings.

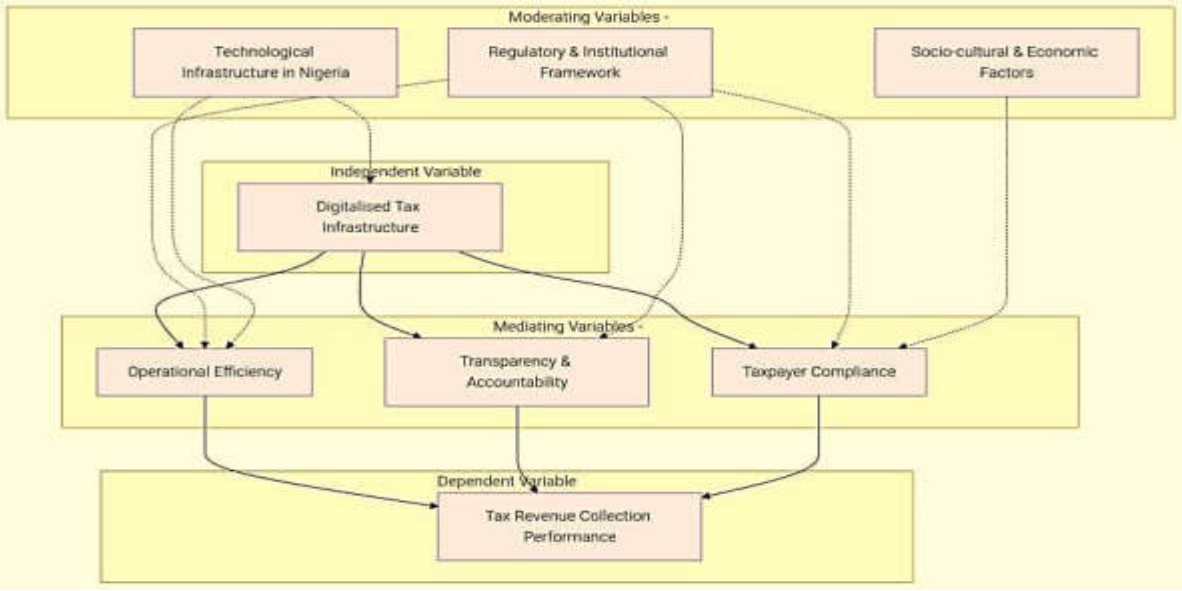
LITERATURE REVIEW

2.1 Conceptual Review

2.1.1 Digitalized Tax Infrastructure

Digitalized tax infrastructure refers to the application of information and communication technologies to tax administration through electronic registration, filing, payment, automated assessments, compliance monitoring, and online taxpayer support (Olaoye & Atilola, 2018; Nwamgbebu et al., 2019). It facilitates real-time interaction between tax authorities and taxpayers via internet-based platforms, improving efficiency, transparency, and compliance.

Beyond automation, digital tax infrastructure incorporates data analytics, integrated databases, and institutional frameworks that reduce leakages and align tax administration with international best practices (Bassey et al., 2022; Strauss et al., 2021). In Nigeria, systems such as ITAS, e-tax payment, e-receipts, and TaxPro Max exemplify digitalized tax infrastructure aimed at broadening the tax base and strengthening revenue performance.



2.1.2 Electronic Tax Payment System

The electronic tax payment system enables taxpayers to remit taxes online through business-to-government platforms such as internet banking, Remita, Interswitch, NIBSS, and GIFMIS (Ayodele, 2009; Okifo & Igbunu, 2015). E-payment eliminates cash-based transactions, reduces risks of misappropriation, enhances convenience, and improves revenue accountability (Guttman, 2003; Humphrey et al., 2001). In Nigeria, taxpayers can remit taxes directly from bank accounts using their TIN through approved FIRS platforms, thereby simplifying compliance and strengthening revenue collection.

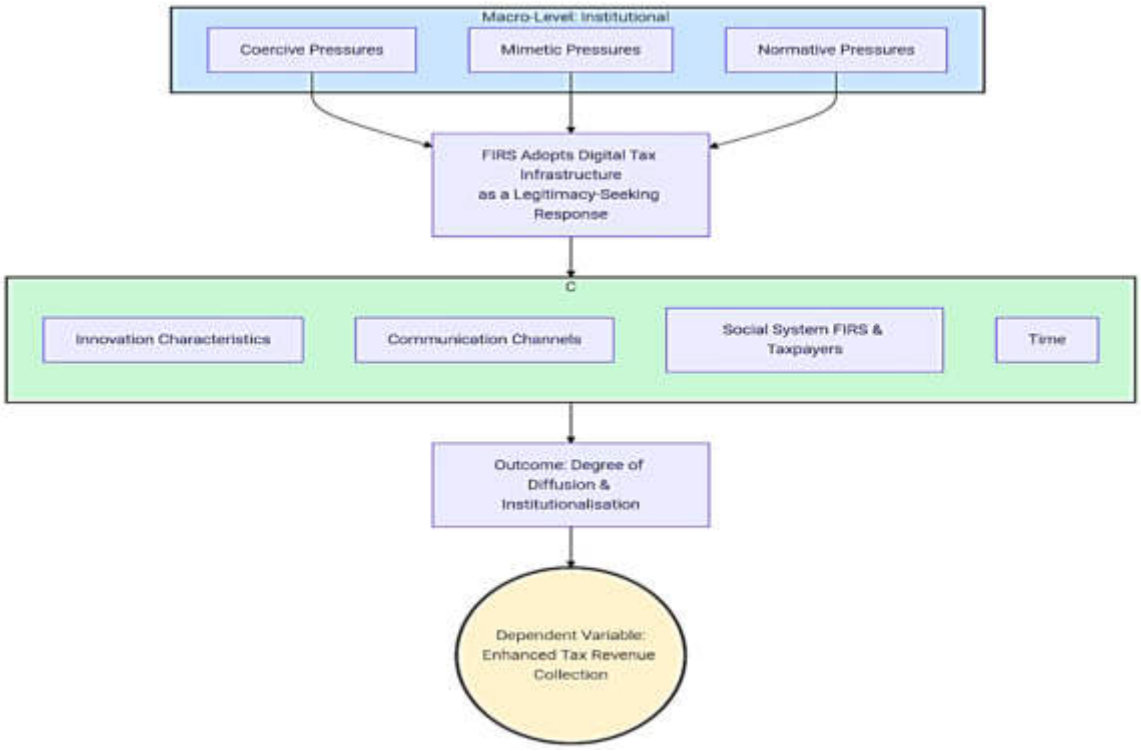
2.1.3 E-tax registration

E-registration involves the digital enrolment of taxpayers into an online database capturing identity, business profile, and statutory obligations (OECD, 2020). It is a foundational component of digital tax administration, as accurate registration is prerequisite for effective e-filing, e-payment, and certification processes. E-registration enhances transparency, expands the tax base, and facilitates the formalization of previously informal economic activities (IMF, 2021; Okoye & Gbegi, 2019).

2.1.4 Conceptual Review of FIRS

FIRS is Nigeria's apex federal tax authority, established by statute to administer tax laws and mobilize revenue. It oversees both direct and indirect taxes, including company income tax, VAT, petroleum profit tax, withholding tax, and other federal levies. Historically constrained by manual processes, low compliance, and informality (Ariyo, 2019), FIRS has pursued digital reforms since 2013 to enhance efficiency, transparency, and revenue performance (FIRS, 2020).

Relationship between Institutional Theory, Innovation Diffusion Theory & Tax Revenue Collection



Source: Researcher's Concept, 2025

2.2 Theoretical Frameworks

This study is anchored on Innovation Diffusion Theory and Institutional Theory.Innovation Diffusion Theory explains digital tax systems as innovations that spread over time through formal and informal communication channels, with adoption influenced by perceived benefits, ease of use, trust, and taxpayer capacity. The theory clarifies variations in adoption across taxpayer groups and links digitalization to improved compliance and revenue generation.

2.2.1 Implications of these theories on the study.

Institutional Theory emphasis how formal rules, norms, and legitimacy drive the adoption and institutionalisation of digital tax systems within FIRS. Innovation Diffusion Theory explains how these digital innovations are accepted and gradually adopted by tax officials and taxpayers based on their perceived benefits and ease of use. Together, the theories justify how digitalised tax infrastructure improves compliance, reduces leakages, and enhances tax revenue collection in Nigeria.

2.2.2 Institutional Theory

Institutional Theory explains digital tax adoption as a response to coercive, mimetic, and normative pressures arising from government policies, international standards, and professional norms. The effectiveness of digitalization depends on alignment among legal mandates, professional competence, and public trust. Weak alignment may result in symbolic adoption without meaningful revenue impact.

Together, these theories provide a robust framework for analyzing how digital tax infrastructure influences revenue collection by FIRS in Nigeria.

2.3 Empirical Reviews

Empirical studies largely affirm that electronic taxation improves tax compliance and revenue performance, albeit with contextual constraints. Ayodeji (2023) found that Nigeria's e-taxation reforms (2008–2023) significantly reduced tax evasion and increased tax revenue, with higher post-adoption mean revenues compared to the pre-e-taxation period, concluding that electronic systems outperform manual administration. Similarly, Babatunde (2021) reported a positive and significant long-run relationship between e-tax systems and revenue generation in Nigeria, noting substantial tax net expansion and a sharp rise in tax revenue following the adoption of electronic tax administration.

Beyond Nigeria, Afidah et al. (2024) showed that digital tax systems enhance efficiency and transparency in Malaysia, though challenges such as the digital divide, infrastructural gaps, and data privacy concerns persist, particularly in rural areas. Arinze et al. (2022) emphasized policy reforms for taxing digital and e-commerce activities in Nigeria, recommending selected OECD BEPS Action Plans and innovative collection mechanisms to ensure fairness and efficiency. Ajuonu and Anizoba (2024) found that digital tax administration in Abia State significantly improves the Nigerian business environment. Their study concluded that digital systems outperform manual methods by reducing revenue leakages and improving tax collection.

Evidence from other developing economies is mixed. Bari et al. (2022) found that ICT usage significantly enhances tax revenue mobilization in Bangladesh, while ICT readiness showed a positive but insignificant effect.

In Nigeria, Eke and Omogbai (2022) found significant improvements in petroleum profit tax, company income tax, and value-added tax revenues following tax reforms between 2015 and 2021, supporting the effectiveness of sustained reform efforts. Similarly, Eilu et al. (2021) assessed the usability of online tax

return services in Uganda and revealed low adoption rates and poor usability scores, concluding that weak system usability significantly constrained taxpayer usage and limited the revenue potential of digital tax platforms.

Adebayo and Idowu (2020), using secondary data from FIRS and CBN during the Treasury Single Account era (2010–2019), found significant increases in tax revenue and the tax-to-GDP ratio after the implementation of e-taxation. Similarly, Oladele et al. (2020) and Omesi and Appah (2022) reported statistically significant growth in company income tax and value-added tax revenue following Nigeria's adoption of electronic tax administration.

Several studies focusing on specific e-tax tools also report positive revenue effects. Etale et al. (2021) found that electronic filing, e-tax clearance certificates, and electronic taxpayer identification significantly enhanced corporate income tax revenue between 2014 and 2020. Henry and Edward (2024) examined the impact of electronic taxation on tax evasion and avoidance in Enugu State using an ex post facto design and secondary data from FIRS, NBS, and ESIRS. The study found that e-taxation significantly reduced tax evasion and improved tax compliance, as reflected in increased revenue.

In contrast, some studies report weak or insignificant revenue effects, particularly when digital tools are examined in isolation. Using OLS analysis of FIRS and CBN data, Nnubia et al. (2020) found that e-tax collection did not significantly influence company income tax revenue, while Onuselogu and Onuora (2021) reported an insignificant positive effect of electronic company income tax payment. These findings suggest that digital adoption alone may be insufficient without complementary institutional capacity, awareness, and effective system utilization. Similar compliance-focused evidence is reported by Salawu et al. (2025), Prianto et al. (2023), Sony et al. (2023), and Siamand et al. (2024), all of whom highlight the roles of service quality, reduced compliance costs, user satisfaction, and system usability in improving compliance intentions.

2.4 Gap in the Literature

Despite extensive research on electronic taxation in Nigeria, most studies focus on taxpayer compliance or firm-level outcomes, often using short timeframes, isolated tools, or single-method approaches. This study addresses the gap by providing a nationwide, theory-driven, and long-term analysis of how integrated digital tax transformation affects tax revenue performance of the Federal Inland Revenue Service in Nigeria

METHODOLOGY

3.1 Research Design

The study adopted a mixed-methods approach, combining ex-post facto analysis of pre- and post-digitalisation tax revenue (2001–2012; 2013–2024) with survey data from 4,668 FIRS staff to evaluate e-tax system performance in Nigeria.

Using Taro Yamane's formula:

$$\text{Sample Size} = = \frac{N}{1+N\,(e)^2}$$

Where,

N = the population size

e = estimated error of 5%

Substituting N= 4,668 and e = 0.05,

Sample size = $\frac{4,668}{1+4,668\ (0.05)^2}$ n = 368

3.5.1 Reliability and Validity of the Instrument

The questionnaire demonstrated strong internal consistency, as all constructs recorded Cronbach's alpha values above the 0.70 reliability threshold. E-tax registration. .764, E-tax payment.772, Tax revenue collection.830 . Source SPSS V 26(2025). Content validity was ensured through expert review, while construct validity was established by aligning questionnaire items with the study's conceptual definitions of e-tax systems.

3.6 Operational Definition and Measurement of Variables

The study's independent variables were digita tax transformation components e-tax payment, and e-registration measured primarily via questionnaires, while tax revenue as the dependent variable was also assessed using secondary data for hypothesis testing.

Table 3.2Operational Measurement of Variables

Variable	Type	Operational Definition	Measurement Instrument	Source of Data
E-Tax registration	Independent	Digital system that allows taxpayers to register electronically with FIRS	Responses to structured questionnaire (5-point Likert scale)	Primary (FIRS staff survey)
E-Tax payment	Independent	Digital system that enables online tax payments	Responses to structured questionnaire (5-point Likert scale)	Primary (FIRS staff survey)
Tax Revenue Collection (TRV – Secondary data)	Dependent	Actual tax revenue generated by FIRS before and after adoption of digital systems	Annual revenue data (2001–2012 = pre-adoption; 2013–2024 = post-adoption)	Secondary (FIRS reports, CBN, NBS)

Source: Researcher's Compilation (2025)

3.7 Model Specification

The study employed a multiple regression model to examine the effect of digitalized tax infrastructure on tax revenue collection. The model was adapted from the study by Akinyosoye et al. (2024):

RGS= a + b1EA + b2ETF + b3OPS + b4ER + ui ----------Eqn 1

Where:

RGS = Revenue Generation System EA= Electronic Audit
ETF = Electronic Tax Filling, OPS = Online Payment system ER= Electronic Reporting

The modified model is specified as:

$TRVi = \beta 0 + \beta 1EPAYi + \beta 2EREGi + \epsilon i$_____eqii

Where:

TRV_i = natural log of total tax revenue of cross-section entity i
$EPAY_i$ = e-tax payment (Pro-Max) of cross-section entity i
$EREG_i$ = e-tax registration of cross-section entity i
$\beta 0$ = constant term
ϵt = error term

This model was applied to the primary data responses, thereby estimating the relative influence of each e-tax transformation on tax revenue performance as perceived by FIRS staff. The data analysis combined descriptive statistics and trend analysis for secondary revenue data (2001–2024), multiple regression for testing two hypotheses from FIRS staff responses, and an independent sample t-test to compare pre- and post-adoption revenue performance, all using SPSS 25.

3.9 Apriori Expectation

Table 3.3 Apriori Expectation

Variable	Apriori Expectation	Justification
E-Tax registration	Positive ($\beta 1 > 0$)	Expected to simplify taxpayers on boarding , expand the tax net and improve compliance
E-Tax payment	Positive ($\beta 2 > 0$)	Anticipated to reduce leakages, enhance convenience, and improve remittance efficiency.

Source: Researcher's Concept (2025)

3.10 Decision Rule

The null hypothesis is rejected if the p-value is below 0.05, indicating a significant effect of digitalised tax infrastructure on revenue, and not rejected if the p-value is 0.05 or higher, indicating no significant effect.

4.1 DATA PRESENTATION

The study used a mixed-methods approach to assess the impact of digitalised tax infrastructure on FIRS revenue using 2001–2024 data and staff surveys, achieving a high response rate (79.9%) from predominantly well-educated and experienced respondents, thereby ensuring robust and reliable findings.

4.2 Descriptive Analysis of Data

The secondary data collected are presented in Appendix B of this report

Table 4.3Descriptive Analysis of Tax Revenue Collected Between 2001-2024

	N	Minimum	Maximum	Mean	Std. Deviation

Tax Revenue (₦' Billion)	24	500.80	21702.74	4040.2033	4810.72811
Valid N (listwise)	24				

Source: SPSS Output, 2025

Tax revenue from 2001 to 2024 averaged ₦4.04 trillion annually but showed high volatility, ranging from ₦500.8 billion to ₦21.7 trillion, with large jumps in certain years indicating skewed growth and masking differences between pre- and post-digitalisation periods
.

Table 4.3Table 4.4Analysis of Likert-Scale Responses

S/N		SD	D	N	A	SA	Mean	Decision
	E-Tax registration	SD	D	N	A	SA	Mean	Decision
1	E-Tax Registration	SD	D	N	A	SA	Mean	Decision
	The e-tax registration platform makes it easier to register new taxpayers.	6	27	91	112	58	3.64	Accept
	Registration via the system is faster than the manual process.	6	35	82	92	79	3.69	Accept
	E-tax registration provides instant confirmation and taxpayer identification.	3	37	84	102	68	3.66	Accept
	The system reduces errors during registration compared to manual methods.	7	28	96	93	70	3.65	Accept

1	E-Tax Payment	SD	D	N	A	SA	Mean	Decision
2	Tax Revenue Collection	SD	D	N	A	SA	Mean	Decision
3	Digitalized tax systems have improved the overall collection of tax revenue.	6	36	96	79	77	3.63	Accept
4	E-tax infrastructure ensures more accurate reporting of taxes due.	10	44	87	89	64	3.52	Accept
5	Automation reduces tax leakages and increases government revenue.	4	56	95	80	59	3.46	Accept
6	The system improves accountability in the management of collected taxes.	13	59	89	73	60	3.37	Accept

Source: Field Survey, 2025

4.3 Test of Hypotheses Based on Table 4.5, respondents viewed e-tax platforms positively overall, with strong satisfaction for e-tax registration, moderate approval for e-tax payment, and mixed perceptions of tax revenue collection due to concerns about accountability and automation effectiveness.

Table 4.5 Regression analysis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.721[a]	.520	.514	2.473

a. Predictors: (Constant), E-Tax Registration, E-Tax Payment (Pro-Max), E-Tax Filling System, E-Tax Clearance Certification

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1918.152	4	479.538	78.402	.000[b]
	Residual	1767.630	289	6.116		
	Total	3685.782	293			

a. Dependent Variable: Tax Revenue Collection

b. Predictors: (Constant), E-Tax Registration, E-Tax Payment (Pro-Max), E-Tax Filling System, E-Tax Clearance Certification

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	.724	.859		.843	.400
	E-Tax Filling System	.155	.065	.149	2.396	.017
	E-Tax Clearance Certification	.137	.071	.123	1.933	.054

a. Dependent Variable: Tax Revenue Collection

Source: SPSS Output (2025)

The regression results show that the e-tax components jointly explain 51.4% of the variation in tax revenue, with the overall model statistically significant (Prob(F) = 0.000), indicating that digitalised tax systems substantially influence revenue collection. Individually, e-tax registration (β = 0.546, p = 0.000) have significant positive effects, while e-tax payment (β = 0.079, p = 0.235) show positive but non-significant effects. Overall, e-tax registration is the strongest driver of revenue, and the model confirms that improvements in revenue are largely attributable to the adoption of digitalised tax infrastructure.

Table 4.6 Test of Hypothesis III

Group Statistics ((Amounts stated in ₦' Billion)

Digitalized Tax Infrastructure Adoption		N	Mean	Std. Deviation	Std. Error Mean
TaxRevenue	After Adoption	12	6865.2567	5515.45859	1592.17575
	Before Adoption	12	1215.1500	746.26726	215.42880

		t-test for Equality of Means					
		df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference Lower	Upper
Tax Revenue (₦' Billion)	Equal variances assumed	22	.002	5650.10667	1606.68391	2318.04818	8982.16516

Source: SPSS Output (2025)

The adoption of digitalised tax infrastructure by FIRS significantly increased mean annual revenue from ₦1.215 trillion before adoption to ₦6.87 trillion after, reflecting a mean difference of ₦5.65 trillion. This increase is statistically robust (t = 3.517, p = 0.002), confirming that digitalisation has had a positive and transformative effect on revenue collection in Nigeria.

4.4 Discussion of Findings

E-tax payment has a positive but statistically insignificant effect on Nigerian tax revenue (β = 0.079, p = 0.235), likely due to infrastructural, systemic, and usage constraints that limit its effectiveness despite its potential benefits.

Finding 2 E-tax registration has a positive and significant effect (β = 0.546, p = 0.000) by E-tax registration significantly boosts Nigerian tax revenue by expanding the tax base and formalizing individuals and businesses, particularly in the informal sector, making it a highly effective tool for revenue growth.

Finding 3 Adoption of digital tax transformation significantly improved

revenue (₦6.87 trillion vs. ₦1.215 trillion, p = 0.002) . The adoption of digitalised tax infrastructure has significantly increased Nigerian tax revenue by reducing leakages, curbing evasion, and enhancing administrative efficiency, confirming its role as a transformative fiscal reform.

CONCLUSION

The use of Digital tax transformation leads to higher revenue performance of the Federal Inland Revenue Service in Nigeria. Based on the findings, the study makes the following recommendations:

1. The NRS/FIRS should partner with telecoms, fintechs, and financial institutions to strengthen digital payment infrastructure and boost tax revenue collection.
2. The NRS/FIRS, with State Revenue Services, should expand informal sector outreach through mobile drives and simplify e-tax registration by integrating it with national ID, BVN, and corporate database
3. The Federal Government should fund continuous upgrades and cybersecurity for digital tax transformation while ensuring transparent management of tax revenues to build trust and promote voluntary compliance.

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