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doi: 10.21564/2414–990x.139.115333
UDC 341

TAX EVASION AND THE LAW IN NIGERIA

This paper has dealt with the incidence of tax evasion and how the law in Nigeria has tackled the problem. It came against the background of massive tax evasion in the country which has resulted in the loss of needed revenue for development. Most individuals eligible to pay tax are not usually amenable to doing so willingly thereby resulting in tax evasion and tax avoidance. Neglect or refusal to pay tax invariably attracts various ranges of punishment. All of these issues have been discussed in this paper under introduction, conceptual framework, grounds for imposition of tax, statutory provisions on tax evasion, reasons for and implications of tax evasion, recommendations and conclusion. The paper in discussing the subject has focused on the principal tax legislations in the country, namely, the Personal Income Tax Act, Companies Income Tax Act, and the Federal Inland Revenue Service Act.

Keywords: tax evasion; taxpayer; tax rate; tax administration; tax assessment; demand notice.

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Уклонение от налогов и законодательство в Нигерии

Статья посвящена актуальным вопросам уклонения от уплаты налогов в Нигерии и их решению на законодательном уровне. Этот процесс принял в стране массовый характер, что привело к непоступлению значительных средств в доходную статью государственного бюджета, необходимых для развития национальной экономики. Большинство нигерийских предпринимателей, имеющих право на уплату налога, обычно не склонны делать это добровольно и всячески стараются уклониться от их уплаты в государственную казну. Пренебрежение или отказ платить налоги неизменно влекут за собой различные меры наказания. В статье рассматриваются концептуальные вопросы возможности применения ограничений, санкций и нормативных положений, причины и последствия уклонения от уплаты налогов, а также сделаны соответствующие выводы и рекомендация. Основное внимание уделено налоговым законодательным актам, а именно закону о подоходном налоге с населения, закону о подоходном налоге с предприятий и Федеральному закону о налоге на доходы физических лиц.

Ключевые слова: уклонение от уплаты налогов; налогоплательщик; налоговая ставка; налоговое администрирование; налоговая оценка; уведомление о предупреждении.

Introduction. Payment of tax is a fundamental obligation which any individual or taxable entity owes to the government. Government on its part owes sundry duties and obligations to her citizens including the protection of lives and property and the promotion of a social, economic and political atmosphere that is conducive to the fulfillment and actualization of the legitimate aspirations of the persons within her authority and jurisdiction. Government and citizens are therefore involved in a symbiotic, reciprocal and mutual relationship in which each party is constantly under pressure to fulfill its part. The power of the government to impose taxes is one anchored on law and there are sundry such legislations in Nigeria of which the major ones are the Personal Income Tax Act, Companies Income Tax Act, and the Federal Inland Revenue Service Act. Furthermore, it is the federal government that has the constitutional right in the country to impose or make laws for the imposition of taxes on incomes, profits and capital gains[1].

Conceptual Framework. The Black's Law Dictionary defines tax as a charge, usually monetary, imposed by the government on persons, entities, transactions, or property to yield public revenue[2]. According to Adebayo, a tax is a compulsory levy imposed by the government on individuals and business organizations, a payment in return for which no direct and specific *quid pro quo* is offered by the government and indirect benefit to different individual tax payers cannot be determined. Adebayo goes further to explain that there are three elements in a tax, namely, the base which is the object being taxed as for example incomes, profits, property and expenditures; the rate which is the proportion of the tax base that is paid in tax; and the yield which is the actual amount accruing to the government in tax[3]. Afolabi stated that a tax is a compulsory levy on the residents of a society by the government of that society, pointing out that two things must be borne in mind concerning tax, namely, that its payment is compulsory as the government has the force of law and can coerce people into paying it, and secondly, that it is only government that can levy taxes which it does through various government agencies[4].

Again, the Black's Law Dictionary defines tax evasion as the willful attempt to defeat or circumvent the tax law in order to illegally reduce one's tax liability. It further defines tax avoidance as the act of taking advantage of legally available tax planning opportunities in order to minimize one's tax liability[5]. To show a practical distinction between tax evasion and tax avoidance, Bassey illustrated that:

Tax evasion is an illegal method adopted by a taxpayer to escape payment of tax or to reduce his tax liability, for example, overstating expenses or reducing profits, refusing to register with tax authority, refusing to pay tax, failure to furnish returns or making false or incorrect returns to the tax authority. Tax avoidance is the act

[1] Section 59, Second Schedule to the Constitution of Nigeria, 1999.

[2] Bryan A. Garner (2009) Black's Law Dictionary, 9th edn. St Paul Minnesota: West Publishing Co. Pg 1594.

[3] Ademola Adebayo (1996) Economics: A Simplified Approach, 2nd edn. Lagos: African International Publishing Ltd. Pg. 113.

[4] Layi Afolabi (1998) Monetary Economics: Lagos: Perry Barr. Ltd. Pg. 59.

[5] Bryan A. Garner, op. cit at 1599.

of arranging the taxpayer's affairs in such a manner that he reduces the tax liability without contravening the law. Tax avoidance involves exploiting certain provisions or lack of provisions in the tax law to legally reduce one's tax liability, for example, where options are given in the tax laws, the taxpayer can choose the ones that will minimize his tax liability[1].

Grounds for Imposition of Tax. Governments from the beginning of history have always had reasons for imposing tax. As early as 1776, Adam Smith had written that *the subjects of every state ought to contribute towards the support of the government, as nearly as possible, in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the state*[2]. Smith's argument, therefore, was that individuals ought to pay taxes to the sovereign in order to enable it provide for the security needed for them to enjoy freedom, liberty, security of their lives and property, and to engage in their work, business and leisure. However, society has progressed substantially from the time that Smith wrote and governments worldwide have taken expanded and advanced, if not complicated, responsibilities towards the society. This has invariably accentuated the need for enhanced public revenue and, for that matter, the necessity of taxation to enable governments confront the challenges of secure, peaceful and prosperous societies.

Accordingly, contemporary governments require and do impose taxes for sundry other reasons aside of the provision of security as contemplated by Adam Smith. These reasons include meeting its social, economic and political obligations; discouraging consumption of goods that are considered harmful or socially undesirable by imposition of repressive tax; re-distributing incomes in society by taxing people within high income brackets more and using the revenue to subsidize goods and services normally consumed by low income earners; protecting infant or strategic industries through tax relief, exemption, or holiday; controlling inflation by taxing away excess income which reduces pressure on demand and brings prices down; achieving balance of payment equilibrium and export promotion through subsidies and reduction in export duty; maintaining social balance and encouraging productivity by taxing unearned incomes such as inheritances and capital gains; and diversifying the economy through tax concessions for productive activities in strategic sectors of the economy.

Statutory Provisions on Tax Evasion. The Personal Income Tax Act, 1993, has been variously amended in 1996 and in 2011. The Act imposes income tax on individuals, communities and families and on executors of wills and trustees of estates. It also provides for the assessment, collection and administration of personal income tax. By section 68 of the Act, payment of income tax shall have to be made within two months after the service of notice of assessment on the payer, though the relevant tax authority may in its discretion extend the time within which payment may be made[3]. If the tax remains unpaid after the period of two months, the relevant tax

[1] Offiong U. Bassey (2016) Taxation and Advanced Taxation. Lagos: Best Brain Bookshops. Pg. 604.
[2] Adam Smith (1776) The Wealth of Nations. New York: Bantam Dell. Pg. 1043.
[3] Section 68 (1) (b) Personal Income Tax Act (PITA), 1993.

authority shall serve a demand note on the taxable person, and if payment is still not made within one month from the date of the service of the demand note, the relevant authority may proceed to enforce the payment in line with the provisions of the Act[1]. Under section 77 of the Act, any tax due from a taxable person shall carry interest on annual basis at bank base lending rate from the date when the tax becomes payable until it is paid; and by section 76(4), a person who without lawful justification or excuse fails to pay the income tax within the period of the demand note shall be guilty of an offence. Income tax may be sued for and recovered in a court of competent jurisdiction by the relevant tax authority in its official name with full costs of action from the person charged therewith as a debt due to the federal government or the relevant tax authority[2]. Magistrate Courts are competent venues of such proceedings provided the amount of tax involved is within the jurisdictional competence of the particular magistrate court[3], otherwise the proper venue might be the High Court. Section 96 of the Act strikes a final blow on any form of tax evasion when it provides that any person who; for the purpose of obtaining a deduction, set-off, relief or an overpayment in respect of tax for himself or any other person, who in a return, account or particulars made or furnished with reference to tax, knowingly makes a false statement or false representation; aids, abets, assists, counsels, incites or induces any other person to make or deliver a false return or statement, keep or prepare false accounts or particulars concerning any income on which tax is payable, or unlawfully refuses or neglects to pay tax; is guilty of an offence and liable on conviction to a fine of fifty thousand naira for individuals and five hundred thousand naira for corporate bodies or to imprisonment for not more than six months. Remarkably, however, no prosecution in respect of an offence under the Act may be commenced except at the instance of the relevant tax authority. The institution of proceedings for the imposition of a penalty, fine or term of imprisonment under the Act shall not relieve a person from liability to payment of any tax for which he is or may become liable; and the provisions of the Act relating to prosecution and punishment of tax offences shall not affect any criminal proceeding under any other enactment[4].

The Companies Income Tax Act (CITA), 1977, has equally been amended severally including in 1979, 1991, 1993, 1996, 1998, 1999, 2007 and 2012. The Act imposes tax on the profits of any company accruing in, derived from, brought into or received in Nigeria in respect of any trade or business for whatever period of time such trade or business may have been carried on; rent or any premium arising from a right granted to any other person for the use or occupation of any property; dividends, interests, royalties; discounts, charges or annuities; any source of annual profits or gains; fees, dues and allowances paid for services rendered and any amount of profits or gains arising from acquisition and disposal of short-term money

[1] Sections 76(1) and (2) of the Personal Income Tax Act.
[2] Section 78(1) of the Personal Income Tax Act.
[3] Section 78(2) of the Personal Income Tax Act.
[4] Sections 98, 99 and 100 of the Personal Income Tax Act.

instruments like federal government securities, treasury bills, treasury or savings certificates, debenture certificates or treasury bills or bonds. Like the Personal Income Tax Act, the Companies Income Tax Act has made provisions to prevent, prosecute and punish tax evasion. By section 47, a company shall be chargeable to tax in its own name; in the name of any principal officer, attorney, factor, agent or representative, or in the name of a receiver or liquidator. Furthermore, the principal officer or manager in Nigeria of every company shall be answerable for doing all such acts, matters and things as are required to be done under the Act for the assessment of the company and payment of tax[1]. Section 55 of the Act mandates every company to file a self-assessment return with the Federal Income Revenue Service at least once a year, and such return shall contain the audited accounts, tax and capital allowances computation for the year of assessment and a true and correct statement in writing containing the amount of profit from each and every source computed; a duly completed self-assessment form as may be prescribed by the Federal Inland Revenue Service[2]; and evidence of payment of the whole or part of the tax due into a bank designated for the collection of the tax[3].

The time for filing such returns are in the case of a company that has been in business for more than eighteen months, not more than six months after the end of its accounting year; and, in the case of a newly incorporated company within eighteen months from the date of its incorporation or not later than six months after the end of its first accounting period. Again, the form of returns shall be signed by a director who must be the chairman or the managing director of the company and the secretary respectively. Any company which fails to comply with the preceding stipulations shall be liable to pay, as penalty for late filing, the sum of twenty five thousand naira in the first month in which the failure occurs; and five thousand naira for each subsequent months in which the failure continues. Significantly, section 55(4) provides that notwithstanding anything to the contrary in any law, an income tax assessment shall be made in the currency note in which the transaction took place.

Furthermore, section 94 of the CITA hints at lifting the veil of incorporation when it comes to false statement and returns that might be made by staff and officers of companies. It stipulates that any person other than a company who, for the purpose of obtaining any deduction, set-off, relief or repayment in respect of tax for any company, or who in any return, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representation; or aids, abets, assists, counsels, incites or induces any other person to make or deliver any false return or statement, or keep or prepare any false accounts or particulars concerning any profits on which tax is payable, or unlawfully refuses or neglects to pay tax, shall be guilty of an offence and shall be liable on conviction to a fine

[1] Section 48 of the CITA.

[2] Referred to as the Service under the CITA. See sections 1, 8 and First Schedule to the Federal Inland Revenue Service Act.

[3] Section 55(i)(a)(b) & (c) of CITA.

of one thousand naira or to imprisonment for five years, or to both such fine and imprisonment. The institution of proceedings for, or the imposition of a penalty, fine or term of imprisonment, under the Act shall not relieve any company from liability for payment of any tax for which it is or may be become liable[1]. And any prosecution for tax offences can only be undertaken at the instance or authorization of the Federal Board of Inland Revenue[2]. Furthermore, the provisions of CITA shall not affect any criminal proceeding under any other enactment[3]. And an offence under the Act shall be deemed to occur in the town where the registered office of the company is situated or at such other places as the Federal Board of Inland Revenue may decide[4].

The Federal Inland Revenue Service (Establishment) Act, 2007,[5] established the Federal Inland Revenue Service and charged it with powers of assessment, collection of, and accounting for revenues accruable to the government of the Federation. The FIRS Act grants the Federal Board of Inland Revenue[6] enormous powers with which it can forcefully, if need be, recover taxes owed to the government. Section 33 of the Act provides that where an assessment has become final and conclusive and a demand notice has been served upon the taxable person or upon the person in whose name the taxable person is chargeable, then, if payment of the tax is not made within the time limited by the demand notice, the Board may, in the prescribed form for the purpose of enforcing payment of the tax due, distrain the taxpayer by his goods or other chattels, bonds or other securities; or distrain upon any land, premises, or place in respect of which the taxpayer is the owner and recover the amount of tax due by sale of anything so distrained. However, section 34 offers an alternative to the distrain of chattels by authorizing that any amount due by way of tax shall constitute a debt due to the Federal Inland Revenue Service and may be recovered by a civil action brought by the Service. Furthermore, section 34 empowers the Service to investigate or cause investigation to be conducted to ascertain any violation of any tax law whether or not such violation has been reported to the service. Interestingly, by section 35(3) the Service may cause investigation to be conducted into the properties of any taxable person if it appears to the service that the lifestyle of the person and the extent of the properties are not justified by his source of income. In doing any of the above investigations, the Service may co-opt the assistance and co-operation of any of the law enforcement agencies in the discharge of its duties under the Act[7]. It must be borne in mind, however, that the service requires a court warrant before it can levy a distraint on any property of tax defaulters. This is supported by section 36(2) and (3) of the FIRS Act that

[1] Section 96 of the CITA.
[2] Section 97 of the CITA.
[3] Section 98 of the CITA.
[4] Section 99 of the CITA.
[5] Otherwise referred to as the FIRS Act.
[6] Referred to as the Board under the Act.
[7] Section 36, of the FIRS Act. The power to invoke the assistance of law enforcement agencies also extends to when it seeks to distrain the properties of a tax defaulter.

mandates any tax officer levying a distraint to be armed with a warrant issued by a judicial officer and be assisted by law enforcement agencies to so distrain.

Any person who obstructs, hinders, molests or assaults any person or authorized tax officer in the performance of any function or the exercise of any power under the Act; or does anything which impedes or is intended to impede the execution of any search, seizure, removal or distraint; or rescues, damages or destroys anything so liable to seizure, removal or distress or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint; or prevents the arrest of any person by a person duly engaged or acting or rescues any person so arrested, commits an offence and shall be liable to a fine not exceeding two hundred thousand naira or imprisonment for a term not exceeding three years or to both fine and imprisonment[1]. Similarly, section 42 punishes false declarations or representations with regard to tax assessment inquiries or investigations while section 43 punishes, any person who counterfeits or falsifies any document which is required by or for the transaction of any business; knowingly accepts, receives or uses any document so counterfeited or falsified; alters any such document after it is officially issued; counterfeits any seal, signature, initial or other mark of or used by any officer or the verification of such a purpose relating to tax; or being an employee of the service, conspires, connives or participates in the commission of any of the offences mentioned above.

By section 49 of the FIRS Act, where an offence under the Act is committed by a body corporate or firm or other association of individuals, every director, manager, secretary or other similar officer of the body corporate; or every partner or officer of the firm; or every person concerned in the management of the affairs of the association; or every person who was purporting to act in any capacity, commits an offence and shall be liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he is able to prove that the act or omission constituting the offence took place without his knowledge, consent or connivance. For purposes of prosecution of offences under the Act, the Service shall have powers to employ its own legal officers who shall have powers to prosecute any of the offences under the Act subject to the powers of the Attorney-General of the Federation[2]. The Service may also compound any offence under the Act by accepting a sum of money not exceeding the maximum fine specified for the offence[3].

Furthermore, Section 27 of the Tax Administration (Self-Assessment) Regulations, 2011, punishes late submission of tax returns while section 28 punishes under-declaration of tax, that is to say, a declaration of tax below what is due. Where a taxpayer, agent or employer fails to pay the tax due on the due date of payment, the relevant tax authority shall impose penalties and interests for late payments on the amount due[4]. By section 33 of the Regulations, where a taxpayer is dissatisfied

[1] Section 41 of the FIRS Act
[2] Section 47 of the FIRS Act.
[3] Section 48 of the FIRS Act.
[4] Section 30 of the Tax Administration (Self-Assessment) Regulations, 2011.

with any administrative assessment levied on him, he may lodge an appeal with the appropriate tax office of the relevant tax authority responsible for the assessment. If dissatisfied with the outcome, he may appeal directly to the chairman of the relevant tax authority or its equivalent. In the event that the assessment complained of remains unresolved, the taxpayer may appeal directly to the Tax Appeal Tribunal. Any further appeal from the Tax Appeal Tribunal may be lodged at the Federal High Court for resolution, and the time within which to appeal or raise objection is as prescribed by the relevant law.

Reasons for and Implications of Tax Evasion. There are a good number of factors that might give rise to tax evasion. Some of the factors may be dominant in developed economies while others are pervasive in less developed economies. Generally, these factors include the disconnect between the government and the governed in most countries. There is lack of trust that government can carter for the needs of the ordinary people other man cartering for the needs of those in power and their relatives. In this regard, government becomes quite unpopular and the zeal and patriotism that compels the performance of civic obligations is low. Paying tax is therefore viewed as money wasted on government. This situation is particularly true of third world countries. Second, fairness in the social system in a country goes a long way to determining how much motivation the citizens might have in performing basic civic duties such as the payment of taxes. The social system in less developed countries appear to favour the wealthy and the powerful who form a very minute percentage of the population. The rich and powerful enjoy all the privileges. They are not molested by the security apparatus of state as the poor and weak are; they do not lose cases in court because they can pay their way through; they and their children attain the best schools and obtain the best medical services; they have success to government patronage and choice infrastructure the way the poor are not and yet they are approximately less than five percentage of the entire population. Therefore, the more than ninety-five percent of the population who do not have such privileges find it difficult to voluntarily pay tax to the state. This naturally results in a hike in the cost of tax administration through arrests, seizures and distraints. Third, governments in third world countries are generally corrupt apart from their dictatorial and sit-tight tendencies. In such countries where persons like Robert Mugabe and Mobutu Seseseko hold sway there is mutual suspicion, fear and animosity between the people and their governments and so the people would take every opportunity to evade payment of tax. Fourth, inadequate sensitization is a major source of tax evasion in Nigeria. For instance, aside of the personal income tax which people get to know about when they are accosted on the road by tax officers to pay tax or their salaries or earnings are deducted for purposes of paying same as well as the companies income tax that people get to pay when their business premises are visited by tax officers, little is known about sundry other taxes that exist including the capital gains tax, value added tax and education tax and this can mostly be blamed on lack of adequate sensitization of the general public. Fifth, peer influence also frequently leads to tax evasion. Where colleagues and friends that you know do not pay tax and do not suffer any consequence as a result, there are less chances that you might be motivated to pay. Sixth, poverty plays a major role in tax evasion. Where a great majority of the population are subsistent farmers or live from hand to mouth, it is less likely that they might pay tax or that tax might be extracted from them. Seventh, in third world countries, particularly Nigeria, there is massive diversion of proceeds of tax such that what people pay as tax, aside of genuine administrative cost, is not what eventually gets into government coffers. Tax officers and administrators divert a huge percentage of tax funds into their private pockets. Some eligible taxpayers negotiate with tax officers and pay less into their private coffers and they are let off the hook. Government, in the end, suffers loss of revenue as a result of this collusion. Most of the time tax officers use fake receipts to extort tax and divert same thereafter. Eightieth, inequitable tax administration results in the overtaxing of the poor who are the focal targets of tax officers and collectors while the rich pay little or no taxes on the massive real estate properties which they acquire across the country. The knowledge of this fact by the majority of the population encourages tax evasion. Ninth, tax laws are arbitrarily implemented. Certain taxes such as pay-as-you-earn and other personal income taxes as well as company income taxes are given hyper attention while others such as property tax and capital gains tax are almost always completely ignored. This lopsided administration of tax encourages evasion. Tenth, most sanctions for tax evasion are weak and ambiguous. As such, tax offenders exploit this defect to get off the hook. There are also a number of weaknesses in Nigerian tax laws coupled with the difficulties of securing conviction for tax offences that all put together seem to encourage tax evasion.

There are many implications of tax evasion. The most glaring is that government has little resources to implement its various social, economic and political programmes. Tax evasion also retards development and economic growth. Some advanced countries finance their annual budgets substantially from taxation. Therefore, the massive evasion of tax in Nigeria as do in other third world countries will only continue to result in deficit budgets and underdevelopment. Moreover, most third world countries operate monocultural economies which coupled with poor capital formation and financing occasioned by loss of revenue in taxation only exacerbates their difficulties in economic diversification which is foundational to economic advancement. This clearly puts the nation on the path of economic vicious circle and stagnation.

Recommendations. In the light of the preceeding analysis, it is recommended that government embarks on greater sensitization of the populace on the need and benefits of prompt payment of tax. Secondly, governments should be more responsive and provide infrastructures that benefit a larger percentage of the population so as to gain their trust to pay tax. Thirdly, the avenues through which tax revenues are lost or diverted should be plugged aside of ensuring that the cost of tax administration is not higher than the revenue actually obtained by the government. Fourthly, government should do more to create social equality and stamp out corruption from all its institutions and agencies. Finally, tax laws should be strengthened to remove ambiguities and loopholes usually exploited by tax evaders.

Conclusion. Tax is a mandatory imposition by government which enables it to raise revenue with which it executes various social, economic and political programmes. Tax funds also create additional resources with which to fund the budget and push forward the economic development agenda of the country. Tax evasion, though punishable, is prevalent in Nigeria and denies government the needed resources for economic development. There are a number of reasons that give rise to tax evasion including lack of trust in government by the majority of the population that form the base for tax payment. There are also a number of weaknesses and defects in tax laws that encourage tax evasion. Government, therefore, should take steps to stamp out corruption in tax administration and in the institutions and agencies of government. It should also implement a fair, just and equitable tax administration to encourage economic development and discourage tax evasion.

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Ухилення від податків і законодавство в Нігерії

Досліджено питання ухилення від сплати податків в Нігерії та його вирішення на законодавчому рівні. Цей процес набув у країні масового характеру, що призвело до ненадходження значних коштів до дохідної статті державного бюджету, необхідних для розвитку національної економіки. Більшість нігерійських підприємців, які зобов'язані сплачувати податки, зазвичай не схильні робити це добровільно й всіляко намагаються ухилитися від їх сплати в державну казну. Нехтування або відмова платити податки незмінно тягнуть за собою різні види покарання. Розглянуто концептуальні аспекти можливості застосування обмежень, санкцій і нормативних положень, причини та наслідки ухилення від сплати податків. Проаналізовано закони про прибутковий податок з населення, про прибутковий податок з підприємств і Федеральний закон про податок на доходи фізичних осіб.

Ключові слова: ухилення від сплати податків; платник податків; податкова ставка; податкове адміністрування; податкова оцінка; повідомлення про попередження.

Надійшла до редколегії 10.11.2017 р.