

The Impact of Taxation and the Quest for Good Governance: Evidence from Nigeria

Anthony Anyibuofu Kifordu*

Department of Business Administration and Marketing, Faculty of Management Sciences, Delta State University, Asaba Campus, Delta State, Nigeria. E-mail: anthony.kifordu@yahoo.com

Florence Konye Igweh

Human Resources Department, Ogwashi Uku Polytechnic, Ogwashi Uku, Delta State, Nigeria. E-mail: tatiigweh@gmail.com

Judith Ifeanyi Aloamaka

Department of Business Administration and Marketing, Faculty of Management Science, Delta State University, Asaba Campus, Delta State, Nigeria. E-mail: judeuchedgreat@gmail.com

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Abstract

Taxation affords governments everywhere an avenue for the strategic generation of revenue required for the development of societies. This is particularly true for developing societies that have historically relied on natural resources and foreign aid for state resources. This paper explores avenues through which emerging economies and the Nigerian state in particular can utilize taxation both as a channel for revenue generation and as a medium for the enhancement of state-society relations with a view to promoting good governance. Deploying secondary evidence, the paper argues that there is a palpable disconnect between the government and society in Nigeria owing to the historical fact that revenue generation from the natural resources domain and its utilization has been without accountability and transparency. It insists that governance in Africa's most populous enclave is conducted without the requisite tactical taxation nous. On the basis of this evidence the paper suggests that Nigeria embrace a transparent and accountable tax regime which can aid economic development, strengthen economic institutions and policies, move beyond natural resources exploitation, and redistribute resources in favour of investments that require little skills and less capital with a view to bridging the gap between the rich and poor while simultaneously bringing a lot of people out of poverty.

Keywords

Development, Economy, Good Governance, Nigeria, Taxation.

Introduction

In the modern era nation states deploy taxation to fund between ten to forty percent of their annual budgets (Baunsgaard and Keen 2005; Moore, 2007). This fact portrays existential reality facing the current global firmament as the premium placed on taxation is increasingly assuming prime position on the pantheon of governance. As a result it has become important that governments everywhere get their tax regime and policy right. Indeed, the epistemological narrative concerning taxation shows that some critical governance issues must be frontally confronted. The first is the level of resources government desire as funds that should accrue from taxation. This fund ought to be sufficient enough to meet government's requisite needs and must be able to ensure fiscal stability but this fund should not encourage government to be self-indulgent or to appropriate those resources that will be better deployed in private hands.

The second critical issue for governance is how to equitably distribute the tax burden on citizens. For example, public policy makers may have to choose between adopting equity based regressive tax systems or a more egalitarian and pro-poor progressive tax systems. The road to take is usually determined by the priorities of government. There may be need to deploy taxation to achieve some macroeconomic goals, government may desire a reduction in income inequality by redistributing wealth, and there may be a direct attempt at empowering some sectors or regions (Moore, 2007; Zhattua, 2013). The third important issue for governance involve the mitigation of negative externalities arising out of the taxation process. Some of these may be in the form of harassment, bribe-taking and downright citizenry and peasant uprising as they may have to double up on their labour efforts to meet the increasingly burdensome reality of tax payment.

Transparency and accountability in the public domain which propel good governance often serve as the appropriate antidote for ameliorating these crises (World Bank, 2004). This is very important since the imposition of tax on a good or service amounts to a disincentive for such venture. The extensive ontological issues concerning the notion of tax as a historical requisite is beyond the remit of this study, but it is sufficient to argue that taxation is a necessary framework for driving accountability and good governance as the social contract between citizens and the state can firmly hold only when both parties obey the terms that bind that relationship. This is especially critical for certain developing economies of the southern hemisphere where there is strong reliance on oil, gas, mineral exports and foreign aid for much of their revenue requirements, relegating taxation and public sector accountability to the background. And because Nigeria has one of the lowest tax to Gross Domestic Product (GDP) ratio, the government has attempted to improve on

the situation by increasing Value Added Tax (VAT). It is in the light of these issues that this study attempts to explore the concept of taxation as necessary framework in the quest for good governance in developing formations.

Deploying the Nigerian state as its point of departure, the paper begins with a section on conceptual themes, and then assesses the literature as it concern governance and taxation. It also engages in discourses which centre on taxation as a governance mechanism for socio-economic development, critically engaging the challenges facing taxation in Nigeria. The paper exits with appropriate feasible recommendations to strengthen taxation within the governance milieu of Africa's most populous state.

Conceptual Discourse

Taxation

Taxes are compulsory levies by the government on citizens and corporate bodies which afford government a substantial amount of revenue to engage governance. It represents an avenue for government to directly or indirectly appropriate resources within an economy in order to properly drive development (Zucman, 2014; Anyaduba and Aronmwan, 2015). Indeed, in addition to other productive state endeavours, government is run in part on the proceeds derived from taxation. This resource has become, in the modern era, a strategic phenomenon for government. It has also provided a framework for state-society relationship in terms of transparency and accountability. Taxation in this context provides a means with which citizens can hold government to accountability. This accountability ensures that government becomes consciously aware of citizen expectations and becomes abidingly committed to actualizing the wishes and aspirations of the populace. Everywhere, this has become the norm as taxation provides the needed revenue for governments to actualize their responsibilities.

Taxation is a historical economic mechanism that states have deployed consistently. It is in the opinion of Kotler (1975) that governments through taxation to leverage upon the income or wealth of individuals and corporate organizations for the good of all. This narrative pushes forward the notion that individuals and corporate bodies operating within a state owe the state a part of their profit in so far as they continue to survive within the confines and territory of the state.

Good Governance

Good governance is perhaps an elusive concept as different writers have interpreted it through diverse lenses, because it has an ambiguous root and can be measured in different ways and appears to mean different thing to various scholars (Moore, 2007; Gisselquist, 2012). It has been suggested that good governance bridges the gap between governance mechanisms and the society, placing premium on general societal development (Stoker, 1998). This notion rests on the fact that the concept aligns with government performance in terms of being accountable to the society meeting the needs of society the most important objective of government and not the reification of governmental institutions. Indeed, without the conscientious desire to work for the overarching aspiration and desires of the generality of society, government cannot lay claim to legitimacy. This perhaps reflect an aspect of the irreducible minimum of democratic ideals. Governments everywhere ought to be habitually able to listen to the wishes and aspirations of the citizenry to whom they are accountable.

Some other writers refer to aspects of the classical plato's ideal of the philosopher king to describe and explain the concept of good governance (Raiu, 2015). Here, perhaps the idea is to pursue governance from the point of view of political wizardry and competence. Those who ought to rule must possess the needed ability to literally pull the whole society by the scruff of the neck and drag it towards modernization and economic growth. Others rely on the United Nations essential governance themes and features to conceptualize the idea of good governance (Shananbli, 2012; Mallika Vedantham, & Kamruddin, 2015). These characteristics include a government; geared towards consensus, encouraging a participatory framework, that is rule of law oriented, that is effective and efficient, that is accountable, that is transparent, that is responsive, that is equitable, and that is inclusive. This narrative seem to embody the concept of good governance in a holistic manner.

Literature Review

There is a burgeoning literature on taxation as a governance tool. It is pertinent to put the taxation narrative in a proper perspective as some writers, especially in the context of the developed world, often argue against big taxes and the conspicuous state (Persson and Rothstein 2010). This thinking is in tandem with the ideas espoused by the Washington Consensus of the 80s and 90s which argued for a smaller sphere for the state. However, development economists as well as public policy theorists have consistently argued in favour of taxation (NEPAD-OECD, 2009; Di John 2009; Prichard, 2016). This increasing emphasis on taxation in development literature is due to several factors. The importance

of taxation to the democratization process in developing enclaves have helped pushed forward this narrative. People are better able to hold government accountable when their resources form a substantial part of government revenue. This perhaps is critical for Sub Saharan Africa where several states have historically had their governance frameworks drawn back by the resource curse problematic, rentier state conundrum and foreign aid debacle (Broms, 2011).

Mkandawire (2010) has identified three areas where there is a strong nexus between governance and taxation. These include state capacity, collective action and distributive justice. State capacity which entails building effective institutions with which to drive governance is essential for developing formations. Available evidence indicate that taxation can be deployed to enhance state capacity and make government agencies to be active in the lives of citizens (Prichard and Leonard, 2010; Broms, 2011). State capacity has been referred to as ‘the extent to which interventions of state agents in existing non-state resources, activities, and interpersonal connections alter existing distribution of those resources, activities, and interpersonal connections as well as relationships among those distributions’ (Tily, 2007:16). This ability to impact on the activities of society albeit in a regulatory manner is one of the most essential attributes of the modern state. It is in this direction that taxation has been said to be of critical role to governance (Prichard 2016b, 2010). This governance role is much needed especially in the context of developing countries as it will help maintain and strengthen the social contract between citizens and the state (Broms, 2011).

Collective action presupposes that society is able to develop institutions that can be strategic in reaching those decisions that can help project the state’s interests (Di John, 2009; Mkandawire, 2010). With an effective legal system and the presence of law enforcement agencies, collective action on behalf society becomes easy to actualize. Moore (2007) brings to this discourse a chain-like framework in which the wider ramifications of taxation is the development of a more politically active citizenry leading to bargaining over revenues and the rate of tax compliance. This ensures more government responsiveness and accountability as it does bureaucratic competence and political capability. All of this have the overarching effect of improving the collective action dimension of the governance milieu of states. As Harsmar (2010:2) has argued, the angry tax payer is an ‘invaluable force for increased efficiency in the provision of public services and for better governance in general’. When tax payers stretch the transparency and accountability framework of governance there is the tendency for economic growth and development to be fast-tracked.

The distributive justice dimension of the tax mechanism entails improving the governance structure of society by deploying taxation as a tool for resource equalization and as a welfare device (Mkandawire, 2010). An efficient tax system can aid public policy in channeling resources to marginalized groups within society and can help curb gender and regional economic inequality. This when properly implemented from the point of view of conscientious governance can mobilize the citizenry behind the state. Governance structures that effectively deploy progressive tax systems to redistribute resources with the overall aim of inclusive growth often enjoy wide support, particularly from the underclass. Available evidence indicate that there is a nexus between taxation and an efficient political leadership (Erikume, 2016). The history of capitalist west reflects this narrative as societies in those areas were established on foundations of strong taxation which often ensure that the government become accountable to the people and operate within a transparent milieu (Harsmar, 2010; Prichard, 2016b).

The discourse on taxation has often been dominated by the dual objectives of drawing on it as a redistributive mechanism and deploying it as a growth strategy (Moore, 2013; Joshi et al, 2014). These objectives have greatly influenced the theoretical and practical dimensions of taxation as an economic public policy. Government everywhere need some measure of resource redistribution to bridge the gap between the rich and the poor because every society have that extremely poor group of persons to whom government ought to intervene on their behalf. Taxation readily come in handy for such redistributive public policy agenda. As a growth strategy, taxation is deployed macro economically to help reduce or increase aggregate demand depending on the priority of government. However, as noted in the literature earlier, attention has started to shift towards the idea that there is strong correlation between taxation and good governance (Prichard, 2010; Prichard, 2016a). This narrative comes as a countervailing position to the culture of developing economies where there is a heavy reliance on natural resources and Foreign Aid as the main channels for revenue accumulation.

Taxation thus helps deepen state apparatus, protect the common interest as well as enthrone a governance milieu with increased accountability and transparency (Prichard, 2016a). This of course is contingent on an expanded tax collection being geared towards the benefit of society, as the populace will not comply with tax policies if their wishes and aspirations are not well covered by governance. Interests in the tax-governance nexus has increased due essentially to the quest by researchers to understand the effect of taxation on democratic governance (Erikume, 2016; Prichard, 2016b). This is especially true for developing formations where the literature has focused on a gradual evolution from resource-dependent governance to tax-driven economies which will probably increase the

level of accountability and transparency in the governance process (Shananbli, 2012; Anyaduba and Aronmwan 2015; Erikume, 2016). The modern state has mastered the art of embracing tax resource accruals which perhaps makes it possible for citizens to increasingly hold it accountable.

Empirical Reviews

Mohammed Alqadi and Suraya Ismali (2019), worked on Taxation and Economic Growth: Theoretical and Empirical Literature Review. The paper reviewed the literature on the relationship between tax and economic growth from the theoretical side and the empirical side. The main aim of this paper is to add to the current debate on this relationship. The paper reveals that neither the theoretical literature nor the empirical literature provides conclusive evidence of the nature of this relationship. There are three points of view in the theoretical literature: the positive affect, negative affect, and nonlinear effect of taxation on economic growth. However, although the majority of empirical studies support the negative impact, empirical evidence for increased nonlinearity is increasing. In general, the theoretical and empirical literature gives different results due to various factors such as the selection of countries' samples, the development level of countries, the period of time, the control variables included, and the methodology used. Therefore, in order to obtain more reliable results, the most advanced methods should be used in future researches.

Okoye, et'al (2018) worked on Good Governance and Personal Income Tax Compliance in Nigeria. The broad objective of this study was to investigate the effect of good governance on personal income tax compliance in Nigeria. Data for analysis were gathered through the administration of questionnaires using the cluster sampling technique, four hundred (400) questionnaire was distributed to taxable persons in Edo and Delta states, representing South-south zone. Two hundred questionnaire was distributed in each state. Ordinary Least Square (OLS) was applied in testing the hypothesis. The study found a positive and statistically significant relationship between the independent variable (good governance) and the dependent variable (tax compliance) in Nigeria. The study concluded that good governance is positively and statistically related to personal income tax compliance in Nigeria which is an indication that the independent variable increases personal income tax compliance. The study recommended that tax authorities should shape the attitude and perceptions of tax payers positively by the effective utilization of taxpayers' fund in a transparent and accountable.

Lawrence and Stanley (2006), worked on Tax Systems in the World: An Empirical Investigation into the Importance of Tax Bases, Administration Costs, Scale and Political Regime. They studied the structure of taxation in a sample of 100 democratic and nondemocratic regimes over three time periods. The results provide strong support for several regularities in the world as a whole, specifically (1) *scale effect*: utilization of each tax source increases as the government expands, (2) *base effect*: tax systems rely more heavily on relatively larger tax bases, and (3) *administrative cost effect*: lower costs of administration lead to increased reliance on the corresponding revenue source. We also investigate the role of political regime and find that democracies rely substantially more on other income taxation, possibly because this tax source requires a higher degree of voluntary compliance.

Manamba, & Massawe(2017), worked on corruption, governance and tax revenues in Africa. In the paper they analyzed the effects of institutional variables (corruption and governance), structural variables (per capita income, trade openness, inflation and share of agriculture in GDP), and policy variables (tax rate and tariff rate) on total tax revenues, direct taxes, indirect taxes and trade taxes using panel data set for 30 African countries over the 1996-2016 period. All estimates were based on fixed effects (FE) and random effects (RE) models. Using Hausman test, RE is earmarked to be the more preferred model in this paper. The RE regression results show that corruption and governance are two main determinants of tax revenues in Africa. While corruption has a significant negative effect on tax revenues, good governance measured in terms of government effectiveness, regulatory quality, rule of law and voice and accountability tends to raise tax revenue generation and in particular, indirect taxes. In the same vein, governance in form of political stability tends to have a very significant effect on direct taxes and international trade taxes. The basic intuition behind these results is that higher institutional capacity and lower corruption enhance tax revenue generation in the economy. Intriguingly, empirical results show that tariff rates tend to have a strong negative effect on total tax revenue but at the same time they have a strong positive effect on trade tax revenue. Moreover, trade openness tends to have a strong positive relationship with tax revenue. Overall, results suggest that to raise more tax revenue, governments should reduce corruption, improve tax and customs administration and raise revenues from tax categories that are less susceptible to corruption. They should as well enhance trade openness.

Taxation and Socio-economic Development

Socio-economic development is a major prerequisite for government to enjoy legitimacy. Without the natural desire on the part of the people to obey the dictates of the government

there can be no social contract. Governments everywhere are often poised to improve the existential living conditions of their citizens so as to be able to command a measure of legitimate control over the territory that make up their sovereign enclaves. Without a conscientious desire to tackle poverty, inequality and squalor this legitimacy will be elusive. It is in this direction that most states embark on shoring up the socio-economic living conditions of their citizens with a view to establishing a positive relationship with them. It is in this light that taxation affords states a channel through which socio-economic development can be achieved. Even in places with natural resources endowment, taxation brings to the table a different and inexhaustible avenue for revenue generation (Anyaehe and Areji, 2015; Uzonwanne, 2015).

Again Nigeria's economic history is replete with oil dependency narratives (Osaghae, 2002; Oxfam, 2017). The nation's major revenue vehicle is driven on the sale of crude oil to the external environment. This mono cultural economic model has not been beneficial to Africa's most populous state in much of her post-colonial history. The nation continues to suffer from shocks in the international market due to the constant fluctuations in price of the commodity. This often have the effect of frustrating budgetary revenue projections of the nation. The consequences of this anomaly for macroeconomic planning in the domestic arena is often dire and frustrating for governance. This is a fairly persuasive reason for Nigeria to deepen constructive taxation to cover the gap or shortfall that often occur in the process of external revenue accrual. Again, with too much emphasis on the exploitation of primary products (like crude oil) for exportation, the state continue to operate a disarticulated economy. Rather than encouraging the nation's manufacturing and industrial sectors to utilize the raw materials emanating from crude oil exploration and exploitation, governance continue to support a public policy regime that deepens dependency.

For example, instead of the state to strengthen key infrastructures like refineries to transform crude oil into its various associational products with a view to pursuing auto centric development, Nigeria erroneously relies on metropolitan industries and refineries in the more developed economies to embark on this resource transformation with attendant costs. Indeed, the nation has been severely weighed down by this crises as the wholesale dependence on the external environment for socio-economic survival has disrupted its growth trajectory. This makes it very crucial that government in Nigeria pursue a strategic taxation agenda capable of redirecting current policy realities. An efficient tax system can help government with revenue to build critical infrastructures necessary for transitional economies like Nigeria's. A well designed tax regime enhances transparency and accountability since the people will be determined to engage

government in terms of the general direction of deployment of state resources (Erikume, 2016). This is the foundation of western development, which continue to thrive since time immemorial, irrespective of resources endowment.

Taxation and Governance in Nigeria

There is substantial evidence to back up the position that a well-structured tax regime can improve the socio-economic conditions of a huge number of people in Nigeria (Oxfam, 2019; Olawoyin, 2019). This is perhaps because there is a huge population of people whose interests will be better served by the redistribution of resources. Nigeria's post-recessionary economic climate can make do with this redistributions as the economy has moved away considerably from the dire straits it's found itself a while ago, accumulating resources relatively better. Here perhaps, the nation must move away from regressive taxation to a progressive taxation framework which will place tax burden more on the side of Multi-National Corporations, big businesses and the wealthy segments of society. The endgame then will be the successful accumulation of sufficient resources needed to pursue pro-poor and inclusive policies which will improve the existential conditions of the underclass.

Closely related to this is the redirection of resources from capital intensive high skilled investments in Finance, Insurance and Real Estates to low skilled less capital intensive investments in Agriculture, manufacturing and construction which can bring more people out of poverty. Government can deploy taxation to encourage the proliferation of businesses of the small and medium scale types that are fairly easy to undertake. This paradigm will then ensure that the ability for poor people in society to survive and grow is enhanced. Again the resources from taxation can help propel good governance if they are deployed transparently on behalf of the people in providing social protection mechanisms such as health and education subsidies.

Challenges Bedevilling Taxation within Nigeria's Governance Milieu

A number of policy and environmental challenges continue to impede the emergence of a better tax framework in Nigeria. There is a general disconnect between governance and accountability. Those at the helms of leadership positions in Nigeria often carry on without recourse to the electorates. This often makes it difficult for citizens to conscientiously support the state. The belief that government business is no man's business has become a historical theme in governance discourses concerning the Nigerian state. While some writers like Ekeh (1975) traced this anomaly to the colonial era where there was a disjuncture between the colonial state and the indigenous society, others such

as Joseph (1987; 1996), Lewis (1996; 2007) and Osaghae (2002) argue that prebendalism and lack of transparency in the public domain account for this societal mistrust for the state and indeed the government which animates it.

This disjuncture between the state and society has made tax compliance difficult in Nigeria due essentially to the fact that there is a linkage between compliance and political efficiency (Erikume, 2016). When majority of citizens have the perception that their aspirations and opinions do not count in the political process they will be less motivated to comply. Indeed, it amounts to injustice to withhold from people the ordinary privilege of having their voice heard in matters in which they have interests. Governance ethics presupposes that were citizens are compelled to pay taxes they are logically entitled to be governed in an accountable and transparent manner. Closely aligned to this discourse is the problem brought on by a small tax base. The tax sphere in Nigeria is small due basically to the historical fact of the state being primarily extractionist, relying on mineral deposits for revenue generation (Osaghae, 2002; Uzonwanne, 2015). Meantime, all the public policy efforts targeted at diversifying the economy, with the effect of broadening the tax base, refused to bear substantial fruits.

Conclusion

Nigeria has one of the lowest Tax to GDP ratios globally and as such must direct public policy towards rectifying this anomaly. However in trying to correct this anomaly, government must inculcate pro-poor growth and inclusive development thinking into public policy initiatives. This is due to the entrenched economic inequality in the Nigerian state. While a wide tax base and an improved compliance situation are desirable, government must yet deploy taxation to engage a redistribution of resources considering the high economic inequality inherent in the Nigerian economy. The point to note is that beyond the traditional determination to deploy tax as a revenue generation tool, it is more crucial for the Nigerian state to use taxation as a redistributive mechanism seeing that a major problem for the Nigerian economy is economic inequality which usually manifests as income inequality (Oxfam, 2019).

The inescapable verdict in the tax-governance narrative is that taxation ought to be deployed in a manner that will improve the existential socio-economic conditions of majority of the citizens. This is perhaps the major pillar upon which the government erects transparency and accountability in the budgetary process. When the citizenry sufficiently believe that their demands and agitations are receiving public policy attention they will be more willing to support the governance process and provide the requisite social and political stability for a society to survive and thrive. This enhances the concept

of good governance and further encourage the citizens to reciprocate the gesture with the reification of governmental institutions over and above sectional and primordial interests which often detract from the developmental initiatives of the state.

Recommendation / Solutions

First, government should be transparent and accountable to the people. This will enhance state-society relationship and thus encourage a more peaceful tax regime which will positively energize governance with a view to transforming Nigeria's economic potential into reality.

Second, institutions saddled with the responsibility of formulating and implementing economic policies should be strengthened in order to enhance efficiency. The necessary legal and institutional framework geared towards punitive measures against elitist misdemeanour in the form of failure to declare assets and disclosing their tax returns must be strong and active. Politicians and economic elites, for example, should be able to show that their assets have generated resources for the state.

Third, there must now be genuine efforts at widening the tax base by moving away from the wholesale concentration on the extractive industries and sectors for government revenue. Here, the present move to increase VAT from 5.0% to 7.5% is commendable, but the relevant agencies must sufficiently enlighten and educate the public on the need to slightly increase such consumption tax to fall in line with development elsewhere.

Finally, government should pursue economic policies that will expand the economy and create opportunities for the people. This can be achieved through the deliberate channeling of funds accumulated from taxation into low-skilled and less capital intensive industries in the agricultural, manufacturing and construction sectors which have the potential of bringing a lot of people out of poverty.

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