Journal of Business and Economic Policy
UNIZIK Business School, Nnamdi Azikiwe University, Awka

UBSJBEP Volume 2 Issue 5
ISSN (Online) 0795 – 7149
https://journals.unizik.edu.ng/index.php/ubsjbep

THE EFFECT OF E-TAXATION ON TAX COMPLIANCE AND REVENUE GENERATION IN ANAMBRA STATE INTERNAL REVENUE SERVICE, AWKA

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CITATION: Mac-Ozigbo, A. & Igbokwe-Ibeto, C.J. (2024). The Effect of E-Taxation on Tax Compliance and Revenue Generation in Anambra State Internal Revenue Service, Awka, *UBS Journal of Business and Economic Policy*, 2(5), 29 - 43.
***Paper Type**: Original Research Paper; **Correspondence**: damacobenito@yahoo.com*

Abstract
Taxation is a veritable and sustainable source of revenue for government and a tool for fiscal policy and macro-economic management. It is the view of this study that despite the adoption of e-taxation in Anambra state, revenue derived from taxes still remains very low and no physical development actually took place, hence the impact of revenue generated from taxation on the poor is not being felt despite the adoption of e-taxation in the state. This study seeks to evaluate the effect of e-taxation on tax compliance and revenue generation in Anambra State Internal Revenue Service (ASIRS). Specifically, the study examined the relationship between electronic tax payment requirement by the ASIRS Awka and improved tax compliance in Anambra state. Secondly, to explore the effect of e-taxation on tax revenue generation in ASIRS, Awka. This study adopted the survey design. The population for the study comprised all the staff of ASIRS totaling nine hundred and forty-two in number (942). The data collected was analysed using frequency counts, percentage, mean scores and standard deviation to answer the research questions while Pearson Product Moment Correlation Coefficient statistical analysis was used to the test of hypotheses with aid of Statistical Package for Social Sciences (SPSS). The study established that there is a significant positive relationship between electronic tax payment and tax compliance in Anambra state. It also found that e-taxation has significant positive effect on tax revenue generation in Anambra state. The study recommends that, Anambra state government through the ASIRS should conduct more enlightenment seminars in all the local government to increase the knowledge on the use and adoption of electronic-tax. The revenue generating agency, ASIRS should ensure the use of electronic or system audit so as to track the payment pattern of tax payers. This will further help improve the levels of revenue generation within the state.

Key Words: *Avoidance, Filing, Generation, Registration, Returns*

Introduction
This urgent need for improvement in revenue generation has underscored the reason why revenue from the tax has been the focus of state governments in improving their revenue generation. The importance of taxation as a source of revenue to any government cannot be overemphasized. Aguolu (2018) states that though taxation may not be the most

important source of revenue to the government in terms of the magnitude of revenue derivable from taxation, however, taxation is the most important source of revenue to the government, from the point of view of certainty, and consistency of taxation.

Taxation is a veritable and sustainable source of revenue for government and a tool for fiscal policy and macro-economic management (Nwadialor and Ekeze, 2019). It is a potential tool of economic and social reform as it pervades all aspect of the economy, individual, companies, citizens and foreigners. The economist sees it as a tool for macroeconomic policy and revenue generation to finance government deficit. It is believe that the magnitude of government surplus or deficit is the major statistical measure of the impact of government fiscal policy on an economy. Azubike (2017) believe that an effective tax system offers the most effective means for mobilizing internal resource and creates an environment conducive for the promotion of economic activity. Therefore, the need for state and state governments to generate adequate revenue from internal sources has become a matter of extreme urgency and importance (Raji, 2015). The importance of taxation as a source of revenue to any government cannot be overemphasized. The world over, taxes are one major source of government revenue, but not every national government has been able to effectively exploit this great opportunity of revenue generation. This can be attributed to several reasons including the system of taxation; tax legislation; tax administration and policy issues; over-reliance on other sources of revenue (such as foreign aid and grants); corrupt practices in the system, especially as it relates to the system of tax collection and behaviour of citizens towards tax payment; and ease of tax payment (Akintoye and Tashie, 2018).

It is the view of this study that despite the adoption of e-taxation in Anambra state, revenue derived from taxes still remains very low and no physical development actually took place, hence the impact of revenue generated from taxation on the poor is not being felt. It would appear that inadequate tax personnel, fraudulent activities of tax collectors and lack of understanding of the importance to pay tax by tax payers are some of the problems. This study therefore, seeks to examine the effect of e-taxation on tax compliance and revenue generation in Anambra state internal revenue service, Awka.

Statement of the Problem

Tax revenues contribute significantly to the total revenues generated by the government of Nigeria. Therefore, effective and efficient tax administration must put in place. Over the previous decade poor revenue generation in public sector has been a repeated reason by the government for their inability to provide essential services to the populace. In Nigeria the state of tax administration in Nigeria is worrisome, prominent among the problems attributed to the ineffective and inefficient tax administration include lack of adequate equipment for the tax administrators to carry out their job, lack of skilled staff in the area of tax collection, lack of good road network that would give the tax collectors access to the rural areas to expand the tax base, lack of training for the tax officials, lack of database to keep the records of the taxpayers and businesses in the country, lack of inadequate enlightenment to the taxpayers, understaffing, poor remuneration for the tax officials, the inability of the taxpayers to pay on time, ineffective mechanism of locating the tax evaders, and nonworking internal control mechanism (Abiola and Asiweh, 2018;

Afuberoh and Okoye, 2018; Nto, 2016). Similarly, Osunwole, Oluwatosin and Adeyemi (2019) are also of the opinion that tax administration problems in Nigeria range from inadequate planning and absolute laws governing taxation, evaluation, and tax collection which is characterized by chaos. This chaotic nature of the system allows political influence or interferences from politicians and government officials in the administration of tax and has resulted in most cases entrusting untrained and inexperienced personnel with the administration of tax. The case may not be different from inherent tax administration problems in Anambra State.

Prior to the advent of e-taxation in the tax system, the Anambra state tax systems were conducted manually and was associated with many setbacks, such as tax evasion, windows feeding tax avoidance, noncompliance by tax payers, and other corrupt practices leading to losses of huge amount of money by the government, hence low revenue generation. These activities are considered as sabotaging the economy and are readily presented as reasons for the poor development of the state (Adedeji and Oboh, 2019). Currently, Anambra State Internal Revenue Service (ASIRS) trains tax officers, organizes workshops and seminars with an aim of informing the public about electronic tax systems. Despite the introduction of electronic tax system, the researcher observed that tax compliance levels remain low and tax collections are below the targets set by ASIRS to internally generate fifty billion naira before 2022 fiscal year. This is evidenced in the revenue performance report of FY 2017 to 2021 which shows that net revenue collection of seventy billion three hundred and seventy million to twenty-eight billion was collected. While it is believed that the intention of introducing e-taxation is to increase income generation in the system, the degree to which the electronic taxation and electronic payment have enhanced tax compliance is remains unclear.

Thus, this study seeks to investigate and analyse the effect of e-taxation on tax compliance and revenue generation with specific reference to ASIRS, Awka.

To investigate the effect of e-taxation on tax compliance and revenue generation in ASIRS, Awka in this study, efforts were made to beam our search light on the following two research questions:

1. What is the nature of relationship between electronic tax payment requirement by the ASIRS, Awka and improved tax compliance in Anambra state?
2. Does e-taxation have any significant effect on tax revenue generation in ASIRS, Awka?

To determine the effect of e-taxation on tax compliance and revenue generation in ASIRS, Awka, the following two research hypotheses was tested for the purpose of this research.

H_0: There is no significant relationship between electronic tax payment requirement by the ASIRS, Awka and improved tax compliance in Anambra state.

H_0: E-taxation does not have any significant effect on tax revenue generation in ASIRS, Awka.

UBSJBEP Volume 2 Issue 5
ISSN (Online) 0795 – 7149
https://journals.unizik.edu.ng/index.php/ubsjbep

Conceptual Review

In social and management sciences research, in order to avoid ambiguity in the interpretation and understanding of certain concepts, it is customary to begin an academic investigation by examining the conceptual and theoretical contours of the subject matter of analysis by analyzing the views of various scholars and authors as well as the way in which one's research is integrated into the body of existing theories and research because conceptual and theoretical analyses provide a road map for navigating the contour of social phenomena(Igbokwe-Ibeto, Anazodo & Osakede, 2015). Though, consensus may not be achieved on the validity or otherwise of such enterprise. Nonetheless, it is an exercise worth pursuing if only to sketch the parameters of the subject matter(Igbokwe-Ibetoet al., 2015). This is the intent E-taxation is the process of collection and administration of tax procedure through an electronic medium. According to Che-Azmi and Kamarulzaman (2018) e-tax payment system is one of the ways through which governments globally make use of information and communication technologies to enhance the provision of public services and the circulation of public administration information to the society. E-tax assessment is the cycle of assortment and organization of duty technique through an electronic medium. As per Che-Azmi and Kamarulzaman (2018) e-charge installment framework is one of the routes through which governments all around the world utilize data and correspondence advances to improve the arrangement of public administrations and the flow of policy management data to the general public. Wasao (2014) depicts electronic assessment framework is an online framework or channel where citizens can approach or allow to the stage using web, in other to approach all the administrations gave by the expense authority, for example, the enrolment for a duty recognizable proof number, electronic duty recording of government forms.

Wasao (2021) describes electronic tax system as an online system or channel where taxpayers are able to have access or permit to the platform through the use of internet, in other to have access to all the services provided by the tax authority such as the registration for a tax identification number, electronic tax filing of tax returns. Revenue could be inner or outside income. Generation is the way toward sourcing income for the government in carryout their point and destinations. Duty can be characterized as an obligatory toll by government on products, administrations, pay and abundance. It gives clear wellspring of income to government use (Nnubia, et al., 2020; Udeh, 208). Revenue generation is one of the greatest significant actions any business can involve in. It is defined as a process by which a business strategy how to market and sell its products or services, in order to generate income. Government revenue is money government received. It is the quantity of cash that an organization really gets during a specific time (Ofurum et al., 2018).

The incomes government got are from sources, for example, charges charged on the earnings and flourishing develop of people and organizations and on the properties and offices made, fares and imports, non-assessable sources, for example, government-claimed organizations' benefits, national bank salary and capital receipts as outside credits and obligations from global monetary foundations (Ofurum, et al., 2018).

E-tax system was also introduced to upsurge revenue generation in Nigeria and for stress-free and convenience for tax payers to be able to pay taxes from diverse locations and at various time (Olaoye and Atilola, 2018; Okunowo, 2015). The following taxes are paid online in Nigeria by Nigerian taxpayer: Company Income Tax (CIT), Value Added Tax (VAT), Capital gains Tax (CGT), and Petroleum Profits Tax (PPT). When these taxes are paid via the online platform, taxpayer can applied and processed online his/her tax clearance certificate without visiting the office of the tax authority (Olaoye and Atilola, 2018; Abdulrazaq, 2015)

Electronic Tax Payment and Improvement on Tax Compliance

In the view of Akpu and Ohaka (2017), an indispensable tax administrative policy measure for improving tax revenue performance of state government is building a comprehensive and articulated plan of action designed to induce voluntary compliance and effective implementation of tax enforcement program. Tax compliance is behavioral and requires strategies that can induce behavior to succeed. Oyedele (2016) identified why Nigerians are tax averse which include incoherent fiscal policies, complex and inefficient tax management system, high level of tax leakages, complex tax laws, lack of transparency on utilization of tax revenue and visible development. The serious decline in price of oil in recent years has led to a decrease in the funds available for distribution to the federal and state governments.

The relationship of electronic to physical worlds is relatively a new field for tax research but one in which it is possible to explore the constraints of existing tax systems. Deloitte and Touché (1997) emphasized the important relationship between electronic and physical worlds for tax policy creation, thus "The greatest challenge to tax regime is its ability to adjust and adapt to a changing world. The coming of age of electronic commerce, the increased mobility it brings to business and the greater flexibility it offers to the way that transaction and communication are made is the latest and perhaps the most demanding of these challenges". In reaction to these a conference was held by Organization for Economic Cooperation and Development (OECD, 1998) on electronic taxation, and was the first of its kind in this subject matter. The OECD conference in Ottawa in October 1998 provided a natural break in the development of global thinking in this area. The focus of the discussion was on the suitable tax system to deal with the electronic environment. The conference was the last major world conference the OECD organized before launching its more subject specific work groups and technical advisory groups (TAGS) to continue the debate brought a head at the Ottawa conference, the TAGS are due to report back to the OECD.

E-taxation is not without problems (Uyanga and Enkhtuga 2009). Omar et al (2019) were also of the view that changing the tax laws governing online trading is problematic. According to them, one significant aspect concerns the one who collects the revenues, should the taxes on items purchased online be collected by the state and local government, as is now done in traditional brick- and – mortar trades or should this be done by a concerted standardized federal effort? Nevertheless, the introduction of online tax system has to some extent imparted positively in Nigerian revenue generation, but the new system can only help effectively if all taxable persons, properties, businesses,

etc. are captured in the system for tax payment. Nigerian tax system has not been fully designed to achieve her desired objective, despite e–taxation, which has been partially implemented in some areas our revenue has not improved. Nigerians are still in the habit of avoiding and evading tax. The problem lies mostly on not being able to capture all taxable persons in Nigeria to be paying tax to government, a situation where only registered companies and those in civil service pay tax. This supports Waseem (2020)'s view that for e-taxation to bear its fruit, there must be appropriate legislation embodiment for record keeping and maintenance of records of web server.

E-Taxation and Enhancement of Tax Revenue Generation

Taxation is a veritable and sustainable source of revenue for government and a tool for fiscal policy and macro-economic management (Nwadialor and Ekeze, 2019). It is a potential tool of economic and social reform as it pervades all aspect of the economy, individual, companies, citizens and foreigners. The economist sees it as a tool for macroeconomic policy and revenue generation to finance government deficit.

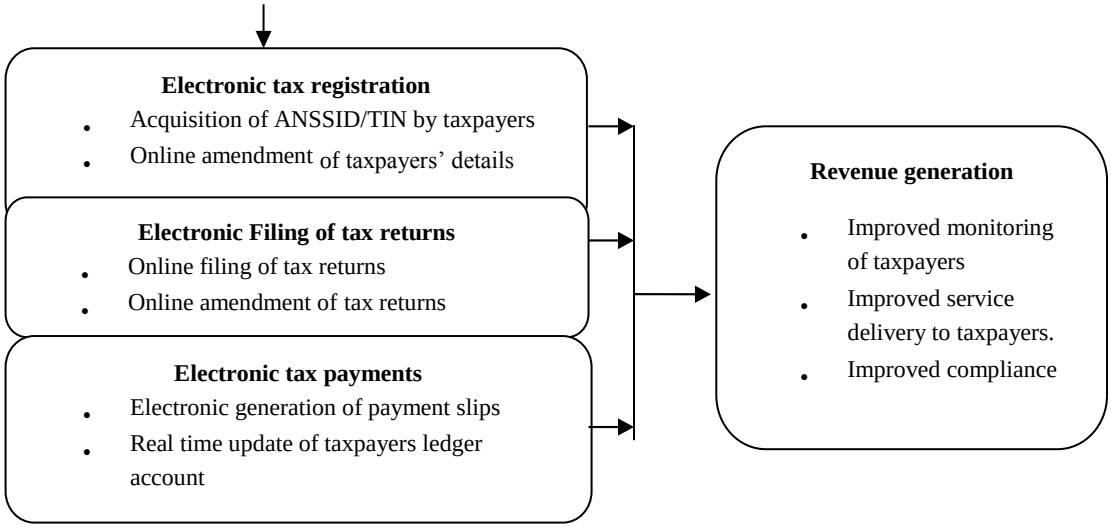
The need for state and local governments to generate adequate revenue from internal sources has therefore become a matter of extreme urgency and importance (Afuberoh and Okoye, 2018). This need underscores the eagerness on the part of state and local governments and even the federal government to look for new sources of revenue or to become aggressive and innovative in the mode of collecting revenue from existing sources. Aguolu (2018), states that though taxation may not be the most important source of revenue to the government in terms of the magnitude of revenue derivable from taxation, however, taxation is the most important source of revenue to the government, from the point of view of certainty, and consistency of taxation. Azubike (2017) believe that an effective tax system offers the most effective means for mobilizing internal resource and creates an environment conducive for the promotion of economic activity.

The main objective electronic taxation is to increase the efficiency of tax administrations, specifically by reducing corruption and evasion. However, the second main problem of low revenue generation is political instabilities in developing countries. Similarly, Nkanor and Udu (2016) perceived that electronic internally generated revenue method is a veritable tool for the provision of infrastructural development and for eliminating the vices associated with the manual method, certain problems requiring solutions still exists even with the new regime. In view of this, Maisiba and Atambo (2016) asserted that training is essential for this, because it provides clients with the skills necessary in raising their attitude of voluntarily complying with taxation systems, the designers must ensure that its user friendly. Afuberoh and Okoye (2018) asserted that revenue derived from taxes has been very low and no physical development actually took place, hence the impact on the poor is not being felt. According to them that inadequate tax personnel, fraudulent activities of tax collectors and lack of understanding of the importance to pay tax by tax payers are some of the problems of this study. The issues mentioned above will therefore constitute the problem to be addressed by this research work. Various studies had try to investigate the determinants of tax revenues (Teera, 2018); Tanzi and Zee, 2017; Imam and Jacobs, 2017).

Revenue is also described as the cumulative income accruable to an organization (public or private) from one period to another (Ipaye, 2019). Bhatia (2016) contends that revenue receipts include "routine" and "earned" income. For these reasons, according to him, revenue does not include borrowings and recovery of loans and advances previously given to the third tier of government and other associated persons rather, it is comprised of income taxes, vehicle haulages, sales of government unserviceable properties, aids, royalties, rates, fees among others. Also, Otunbala (2011) affirmed that government revenue involved the entire fund generated from oil and non-oil sources other than fund raised from issue of debt instrument such as government bonds, stocks, treasury certificates and treasury bills from capital and money market. He adds that the non-oil source includes; income tax receipts, charges, royalties, fees, utilities, miscellaneous revenues among others.

Conceptual Framework

Components of E-Taxation System



Source: The Researcher (2024)

Materials and Methods

This study adopted the cross sectional survey research design. Cross sectional survey research design makes it easy to gather information that will be easily analyzed for generalization. Questionnaire administration was the key components of the survey method. As a result, this method applied them to gather information from respondents. Hence, the use of survey made it easy to draw necessary data that help in determining the link between e-taxation, tax compliance and revenue generation in Anambra state internal revenue service, Awka. The population of the research is 950. This consists of the population of the Teaching and Non-Teaching Staff in Nnamdi Azikiwe University Awka.

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UBSJBEP Volume 2 Issue 5
ISSN (Online) 0795 – 7149
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Table 1: Population of Study

S/N	**Anambra State Internal Revenue Service Departments**	**Staff Strength**	**Percentage**
1	Direct assessment	51	
2	Pay As You Earn (PAYE)	83	
3	Administration Department	47	
4	State Motor Registry/Road Taxes	89	
5	Legal Department	15	
6	Back Duty/Withholding Tax Department	46	
7	Accounts Department	17	
8	Compliance and Enforcement	103	
9	Tax Education and Enlightenment Team	44	
10	Community Revenue Officers	302	
11	Billing	41	
12	Gaming Board Department	35	
13	Stamp Duty	48	
14	ICT Department	31	
	Total	942	

Source: Administration Dept ASIRS, 2024

The sample size determines the number of respondents included in a sample size. By sample size, we understand a group of subjects that are selected from the general population and are considered a representative of the real population for the specific study. In this study, 381 is the sample size for the study, this was determined using the Taro Yamane formula. See the formula

$n = \frac{N}{1+N(e)^2}$,

Where:
n = the expected sample population
N = the population of the study
E = level of significance

Thus, using 0.05 level of significance for the study, the sample size is as shown in Table 2 below:

Table 2: Sample Size Computation using Taro Yamane Formula

Taro Yamane	**Teaching and Non-Teaching Staff**
$n = \frac{N}{1 + N(e)^2}$	N= 942
	$(e)^2$ = .05x.05 =0.0025
	0.0025x942=19.875
	1+19.875=20.875 :- n =7950÷20.875 =381

Source: Fieldwork (2024)

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Having determined the sample size, the researcher proceeded by sharing the obtained data among the various units in Nnamdi Azikiwe University, Awka. Based on this, the Rangan Kamaisan proportional allocation or distribution method was adopted to allocate the questionnaire to the directorates. This was to ensure that none of the directorate in the organization under survey is cheated. The formula is given thus:

$$ns = \frac{Np \times n}{n}$$

ns = Sample size allocated to each unit
Np = Population size of each unit
n = Total sample size
N = Total population size

Therefore, the sample allocation to teaching and non-teaching staff of the university was determined as follows:

1. Teaching $\frac{2643\times381}{795} = 1033413 \div 7950 = 129$
2. Non-Teaching $\frac{5307\times381}{795} = 1033413 \div 7950 = 252$

Total 381

Having determined the sample allocation size of each directorate, the researcher will proceed to determine the staffs that participated in the study among the various institutions. Based on this, **N** small cards with numbers 1-120 and 1-50 as the case may be, was prepared for the sampling and were put in a box. Then, the **n** cards were randomly picked and those that selected **1** to the actual number required for each institution automatically became part of the sample. In the course of analyzing data for this study, the researcher employed both descriptive statistics method and quantitative statistical tools. The data collected were analysed using descriptive statistics; frequency counts, percentage, mean scores and standard deviation to answer the research questions. Consequently, in order to test the research hypotheses and establish the relationship and the strength of the relationship between the variables under investigation, Regression Analysis technique was used as quantitative statistical tools for this study.

Results and Discussion

The researcher distributed a total of three hundred and eighty -one (381) questionnaires of seventeen (17) items each to members of Nnamdi Azikiwe University, Awka South East Nigeria. As a result of frequent persuasion on the importance of responding fully and honestly to the questionnaire, the researcher was able to achieve questionnaire return of three hundred and sixty-seven (367) responses while fourteen (14) were not returned. Out of these numbers, ten (10) copies of the questionnaire were not properly filled, leaving a total of three hundred and fifty-seven (357) usable questionnaires yielding a response rate of 87percent.

Research Question 1: Examining the relationship between electronic tax payment requirement by the ASIRS Awka and improved tax compliance in Anambra state.

Table 3: Electronic tax Payment Improved tax Compliance in Anambra State

Variables	N	Mean	Std.	Remark
E-tax payment system makes work simple compared to the manual system	900	4.09	.759	Accepted
E-tax payment system reduces transaction cost	900	4.48	.679	Accepted
E-tax payment system improves transaction speeds	900	3.94	1.087	Accepted
E-tax payment system reduces paper work	900	4.10	.851	Accepted
E-tax payment system reduce corruption	900	3.30	1.152	Accepted
Instruction of e-tax payment process is clear	900	4.13	.833	Accepted
Instructions for using e-tax payment system are easy to follow	900	3.21	.914	Accepted
Data loss is less likely in e-tax payment system than manual	900	2.65	1.328	Rejected
E-tax payment system safeguarding cash from loss, theft or embezzlement	900	3.56	1.418	Accepted
E-tax payment system create better relationship between tax officers and clients	900	4.14	1.258	Accepted
E-tax payment system increases reliability	900	3.83	1.325	Accepted
E-tax payment system reduces errors	900	3.41	1.439	Accepted
ASIRS provide sufficient technical support for effective functioning of the system	900	3.15	.840	Accepted
ASIRS provide fast technical support for effective functioning of the system	900	4.20	.804	Accepted
Overall, I'm satisfied by using E-tax payment at my work place	900	3.88	1.227	Accepted
Grand Mean	**900**	**3.60**	**1.120**	

Source: Field Survey, 2024

A careful analysis of table 3 above indicates that all the variables construct that examine the electronic tax payment and improved tax compliance in Anambra state met the

theoretical mean threshold of 3.0, except the construct that questions if data loss is less likely in e- tax payment system than manual. Thus, the descriptive statistics suggest that electronic tax payment has improved tax compliance in Anambra state except that there are still cases of data loss. This was revealed at a grand mean of 3.60 and standard deviation of 1.120. This implies that there is a significant relationship between electronic tax payment requirement by the ASIRS Awka and improved tax compliance in Anambra state.

Research Question 2: Examining the effect of e-taxation on tax revenue generation in ASIRS

Table 4: E-taxation Enhanced tax Revenue Generation in Anambra State

Variables	N	Mean	Std.	Remark
E-taxation system that is available in Anambra state has helped to improve the level of revenue that accrue to the state from PIT	900	3.20	1.419	Accepted
Tax payers (employers, self-employed who remit PIT) are always satisfied using E-taxation system like electronic transfer card and mobile application	900	3.47	1.313	Accepted
There have been setbacks to the adoption of E-taxation in the collection of personal income tax in Anambra state.	900	4.10	1.132	Accepted
The adopted and easy-to-understand nature of the E-taxation system in Anambra state has helped to improve the revenue of Anambra state.	900	3.68	1.211	Accepted
There is need to improve the E-taxation system of Anambra state so that the personal income tax can be sufficiently improved.	900	3.78	1.095	Accepted
Personal Income tax of Anambra state does need any further improvements.	900	3.07	1.303	Accepted
I am always satisfied using E-taxation system like electronic registration, filing, payment and ASIRS Mobile Application.	900	3.84	1.097	Accepted
Tax payers are always satisfied using E-taxation like ASIN and ASIRS mobile self-help App.	900	3.64	1.179	Accepted
The ASIN is an efficient means of making payments electronically.	900	3.56	1.213	Accepted
There are numerous challenges encountered in the use of E-taxation in revenue generation.	900	2.83	1.363	Rejected
Grand Mean	**900**	**3.65**	**1.205**	

Source: Field Survey, 2024

With regards to whether e-taxation enhanced tax revenue generation in Anambra state as shown in table 4 all the variables meet the theoretical mean threshold of 3.0 which is the

established mean cut-off. Thus, the descriptive statistics suggest that respondents agree that e-taxation enhance tax revenue generation in Anambra state with a grand mean of 3.65 and standard deviation of 1.205. This implies that e-taxation has significantly effect on tax revenue generation in Anambra state.

Test of Hypotheses

It will be recalled that the study identified two hypotheses for testing. We shall at this juncture test them using Pearson Product Moment Correlation Coefficient (PPMC).

Hypothesis 1

H_0: There is no significant relationship between electronic tax payment requirement by the ASIRS and improved tax compliance in Anambra state.

H_1: There is a significant relationship between electronic tax payment requirement by the ASIRS and improved tax compliance in Anambra state.

Table 5: Correlation output for Electronic tax Payment and Improved tax Compliance in Anambra state

		E-tax payment reduces transaction cost	ASIRS provide sufficient technical support for effective functioning of the system
E-tax payment system reduces transaction cost	Pearson Correlation	1	.266*
	Sig. (2-tailed)		.005
	N	900	900
ASIRS provide sufficient technical support for effective functioning of the system	Pearson Correlation	.266*	1
	Sig. (2-tailed)	.005	
	N	900	900
*. Correlation is significant at the 0.05 level (2-tailed).			

Table 5 shows the details of the correlation carried out to determine the relationship that exists between electronic tax payment and tax compliance in ASIRS. The result indicates that there is a significant relationship between the variables. This is because the correlation coefficient obtained was .266 while the p-value was .005 which is significant at 0.01 levels (2 tailed). Therefore, the study rejects the null hypothesis and accepts the alternative hypothesis and thus, concludes that there is a significant positive relationship between electronic tax payment and tax compliance in ASIRS.

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UBSJBEP Volume 2 Issue 5
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Hypothesis 2

H_0: E-taxation does not have any significant effect on tax revenue generation in ASIRS Awka.

H_1: E-taxation has a significant effect on tax revenue generation in ASIRS Awka.

Table 6: Correlation output for E-taxation has not significantly affected tax revenue generation in Anambra State.

		E-taxation in Anambra state has helped to improve the level of revenue from PIT	There is need to improve e-taxation in Anambra state to enhance personal income tax
E-taxation in Anambra state has improved the level of revenue from PIT	Pearson Correlation	1	.897**
	Sig. (2-tailed)		.004
	N	900	900
There is need to improve e-taxation in Anambra state so to enhance personal income tax.	Pearson Correlation	.897**	1
	Sig. (2-tailed)	.004	
	N	900	900
**. Correlation is significant at the 0.01 level (2-tailed).			

An analysis of table 6 above shows the correlation analysis for e-taxation and enhancement of tax revenue generation in Anambra state. The result reveals that there is a significant positive effect between the variables (r = .897) and that this effect is statistically significant at .05 as revealed by the p-value of .000 (p-value < 0.05). Therefore, the study rejects the null hypothesis and accepts the alternative hypothesis and thus, concludes that e-taxation has significant positive effect on tax revenue generation in ASIRS.

Discussion of the Findings

This study examined the effect e-taxation on tax compliance and revenue generation in ASIRS. Two hypotheses were formulated and tested in this study. Hypothesis one was to ascertain relationship between electronic tax payment and tax compliance in Anambra state. After analysis and interpretation of data from respondents,' the study established that there is a significant positive relationship between electronic tax payment and tax compliance in Anambra state. This result is in support of Abera (2019) findings that electronic tax filing system has influence on tax compliance in Addis Ababa Ethiopia.

The second hypothesis was to ascertain whether e-taxation has effect on tax revenue generation in Anambra State. After analysis and interpretation of data from respondents', the study confirmed that e-taxation has significant positive effect on tax revenue generation in Anambra state. This result is in favour of Allahverd, Alagoz and Ortakapoz (2017) who studied a positive relationship between e-taxation system and tax revenue and cost in Turkey.

Conclusion and Recommendations

The study concludes that there is a significant positive relationship between electronic tax payment and tax compliance in ASIRS. It also invalidates the first null hypothesis of the study which states that there is no significant relationship between electronic tax payment and tax compliance in ASIRS. The study also concludes that e-taxation has significant positive effect on tax revenue generation in ASIRS. On the basis of this, the study rejects the null hypothesis which states that e-taxation has no significant effect on tax revenue generation in ASIRS.

1. Anambra state government through the ASIRS should conduct more enlightenment seminars in all the local government to increase the knowledge on the use and adoption of electronic-tax.
2. The revenue generating agency, ASIRS should ensure the use of electronic or system audit so as to track the payment pattern of tax payers. This will further help improve the levels of revenue generation within the state.

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