



**AJLC Volume 5 Number 3 (2015) 104-136**

ISSN 2045-8525 (Online) ISSN-2045-8401(Print)

Publishers: Sacha & Diamond, England, United Kingdom

Website: [www.sachajournals.com](http://www.sachajournals.com)

Paper Status: Priority Peer Reviewed, Accepted and Published



## LEGAL AND SOCIAL ANALYSES OF TAX REGIME IN NIGERIA

AGBONIKA, Josephine A. A (PhD)

Faculty of Law, Kogi State University, Nigeria

(Also, Commissioner, Tax Appeal Tribunal South East Zone, Enugu, Nigeria)

### ABSTRACT

Taxation is one headache that a lot of people will want to do without. But they cannot do this in the light of the meaning of taxation and what it stands to represent in the development of a nation. Taxation provides revenue for governments and form part of the resources that governments exploit in order to run their affairs. As a result of this, taxation is an important part of the policy thrust of government revenue. Taxation has been a key source of government revenue from time immemorial. Owing to the need for government to meet its responsibilities as provided under the laws of the land, there is the need to raise revenue in order to meet these needs. These needs fall under the fundamental objectives and directive principles of state policy as enshrined under the Constitution of the Federal Republic of Nigeria.<sup>1</sup> It states that government is responsible for the welfare of the people, educational and economic objectives, among other things. Section 14 (2) (b) of the Constitution provides that; “the security and welfare of the people shall be the primary purpose of government.” Therefore, it becomes imperative for government to generate revenue in order to meet these set objectives. To this end, taxation is one of the chief sources of revenue for governments at all levels. The revenue exists in the form of taxes, levies, fees and other charges. The administration of these are products of legislation. Such legislation empowers government to administer the laws and carry out all that is necessary to meet the stated objectives.

*Keywords:* Taxation, Fiscal Control, Tax Law, Financial Regulation, Nigeria.

<sup>1</sup> Constitution of the Federal Republic of Nigeria 1999 (As Amended).