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TAX EDUCATION MECHANISMS AND INTERNAL REVENUE GENERATION: EVIDENCE FROM IMO STATE, NIGERIA

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Abstract: The objective of the study is to evaluate the effect of tax education/enlightenment mechanism on personal income tax revenue generation in Imo tate, Nigeria. In a bid to achieve this objective, data were collected through primary and secondary sources and the primary data were analysed using simple percentages, Regression Analysis, spearman Rank-Order Correlation for Test-Retest measures of reliability and Pearson Correlation using SPSS Version 20. Hence, the null hypothesis which states that: Tax education/enlightenment programme as an administration mechanism does not significantly influence personal income tax revenue generation of Imo State, Nigeria. The hypothesis was analyzed using Pearson Correlation which revealed r value of .834 (83.40%) indicating a large significant positive effect of tax education and enlightenment campaign strategy on personal income tax revenue generation in Imo State, Nigeria. The paper therefore recommends that tax education/enlightenment campaign should be given more vigorous attention by the tax authorities via diverse media – online, print media, telephone, social media, ensuring that tax consultants/professionals provide sufficient personal income tax information/education to taxpayers including taxation in the curriculum across various discipline and various levels of educational institutions extending awareness campaign to religious bodies, community groups and NGOs to bring them to PIT net and improve on revenue generation. The government should channel more resources to tax education and enlightenment campaigns and enact more stringent tax laws to block loopholes to tax evasion in order to increase personal income tax revenue generation.

Keywords: Internal Revenue Generation, Personal Income Tax and Tax Education

1. INTRODUCTION

Notably, the challenges for revenue and resource mobilization in Nigeria are unprecedented and require immediate intervention to prevent further deepening of socio-economic difficulties in Nigeria. Indeed, the dynamics of political, social and economic environments of states mirror the internally generated revenue of government. Thus, unstable, weak and perhaps non-existence of institutions and structure to drive internally generated revenue and collection and remittance. Uviomo,(2009) contends that the inability of state government to properly harness the internally generated revenue sources is due to huge foreign exchange revenues from crude oil sources. Hence, over the past years' successive governments had made little or no significant efforts to optimize non-oil revenue sources and harness potentials for revenue collection activities. The constitutionally assigned revenue line items to state governments remained underdeveloped, untapped, unexploited and underutilized. While the machinery for revenue collection, remittance and accountability falls below expectations, unscientific and outdated in revenue collection methods. Relatively, institutional inability to create awareness to reduce tax gap and leakages seems to yield no significant result toward revenue generation. This portends government inability to meet its obligation, such as: inability to meet wage bills of civil servants and political appointees, inability of private sector to recover credits extended to government, reduction in productivity and employment, high rise in poverty level, loss of economic growth, depreciation of social infrastructure, loss of generation of educational, health and social infrastructural opportunities and the challenge of human capital. According to Kiabel and Nwokah (2009) state revenue generation from internal sources is imperative and beneficial to the government than revenue generated from external sources. Hence, the necessity for state government to source for internal revenue will in no small measure depend on strong administrative revenue collection machinery. It is glaring that due to persistent inability to change from statutory revenue allocation from federation account most states opt for reduction in social and economic spending, reduction in wastes to cut cost of governance, and enforcing compliance to enhance revenue generation.

Although, the growth and enhancement of internally generated revenue is a panacea for provision of social and economic amenities by government to her citizens. However, challenges facing the realization of efficient and effective collection and management of internally generated revenue among state governments in Nigeria are enormous. These challenges includes: inadequate information on taxpayers' and taxpayers' refusal to cooperate with authorities and revenue collectors, lack of modalities for fair tax levies and assessment, complexities of tax system, challenge of knowledge of tax laws and education among taxpayers and tax officers. These numerous bottlenecks are mere administrative and are surmountable to improve the internally generated revenue if properly managed. The tendency to generate higher revenue is predicated on efficient and effective tax administration. Adams, (2006) defined tax revenue as fund required to finance government activities and provide infrastructural amenities to the citizens. Statutory allocations, taxes, borrowing, fees, fines among others are divers sources through which these revenues are generated. According to Stephen and Osagie (1985) public revenue involves various channels through which government raises revenue. While, Osisami (1994) classified state revenue sources into two, namely statutory revenue allocation from federation account and internally generated revenue. This implies that any revenue generated by state government other than statutory allocation and external loans and grants are from internally generated sources which are derived according to revenue sources at the disposal of the state.

1.1 STATEMENT OF THE PROBLEM.

A review of the extant studies showed dearth in literature on the tax education and revenue generation in Nigeria. The responsibility of every tax authority all over the world is to collect revenue due to the government for the purpose of delivering essential services such as physical and social infrastructures, security of life and property and to run the government. Other stakeholders in revenue administration such as taxpayers and tax practitioners must also fulfill their obligations for effective revenue generation and administration. Failure on the part of stakeholders to fulfill their obligation will have implication on revenue administration of the tax authority and directly on the size of revenue due to the government. Challenges confronting revenue collection that hinders revenue optimization in Nigeria are complex and numerous ranging from neglect of many revenue sources, weak structure, institutional, legal and personnel commitment and inadequate application or absence of tax compliance strategies to boost revenue profile of the government among others. The non-performance of various successive government and tax administrators have been alleged to low revenue for provision of essential goods and services to the people, lack of confidence of taxpayers to the government, complexities in tax laws, tax knowledge, and others may have accounted for low self-assessment.

In Nigeria sources of revenue available to state government include tax revenue (direct and indirect) backed by relevant laws, non-tax revenues (levies, rates, rent, fees, charges, fines, dividend income, interest, commission, sales of goods/services, assets disposal). The process of collection of these revenues is challenging and complex. The adoption of effective strategic measures can engender voluntary compliance by taxpayers. There seems to be wider disconnection between tax education and revenue growth in Nigeria. 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. He further identified Corruption and wastage as endemic in the economy of Nigeria orchestrated by political leaders. Providing sustainable solutions to these identified endemic factors eroding the revenue potentials of states in Nigeria through the instrumentality of consolidated and comprehensive tax education system and strategies so as to reduce the wide tax revenue gap is the concern of the researcher.

Among the dimensions of tax administration are tax education and enlightenment programmes. In the recent times concerted efforts seems to have been made by various governments and tax authorities in Nigerian states in educating and enlightening citizens and taxpayers on the need to comply to tax laws through engagement of the media, staging road shows, awareness campaign walk and so on. Potential taxpayers are being enlightened and educated thereby reducing the level of perceived claim of ignorance of the right tax to be paid by the potential taxpayers. For example the recent declaration of every Thursday as tax enlightenment and awareness day in Nigeria by the Federal Government at the launch of the voluntary Assets Income Declaration Scheme and Tax amnesty programme through an executive order aimed at promoting Nigeria's taxation process and with potential to improve tax revenue of government at all levels. According to Osibanjo (2017) taxes are not only about boosting government revenue. When people pay taxes, they hold government to account more. In the same vein various state government in Nigeria had instituted tax education, enlightenment structure and programme aimed at creating awareness of tax matters through distribution of fliers and other educative materials, all in a bid to improve tax revenue growth of the state. Although sensitization of tax payers on relevant tax obligation is very important however, synergizing with the enforcement unit of relevant tax authorities to effectively carry out the exercise may produce higher tax revenue results. Despite all these efforts there are still growing number of potential individual and corporate taxpayers who are yet to be registered on the tax net and this may in no small measure affect the tax revenue of government. Thus the extent of effect of tax education and enlightenment on internally generated revenue of the state governments in Nigeria is unknown and requires investigation.

1.2 OBJECTIVES OF THE STUDY

The objective of the study is to evaluate the effect of tax education/enlightenment mechanism on personal income tax revenue generation in Imo State, Nigeria.

1.3 RESEARCH HYPOTHESIS

H_o: Tax education/enlightenment programme as an administration mechanism does not significantly influence personal income tax revenue generation of Imo State, Nigeria.

2. LITERATURE REVIEW

The importance and challenges of taxation and tax administration have been a burden on governments at different levels all over the world. According to Lekan and Kayode, (2006) taxation has always been an issue for the government and taxpayers alike from the early years of civilization. Perhaps efficient tax administrative system could be and answer to issues of taxation. Tax administration is the totality of application of machinery, human and material to ensure efficient and effective assessment, collection and remittance of tax revenue to the government. Thus, it is the deployment of tax administrative measures that will ensure that tax laws and regulations are adhered to, through compliance, enforcement and review/evaluation process. Essentially, the fulfillment of tax administration aims is a function of provision of assistance to taxpayers to increase compliance, making concerted efforts to detect tax defaulters through enforcement and education of taxpayers, development of communication services with large number of taxpayer to promote voluntary compliance. Zagreb (2016) identified values and ethical principles of tax administration as application of tax legislation and expectation of obedience by taxpayers, respect to professional ethics by employees of tax administration by being impartial, fair, selfless, reliable and adherence to ethical principles, demonstration of efficiency and effectiveness in achieving set goals, demonstrating professionalism by providing quality service to taxpayers that will motivate voluntary compliance, exchange of knowledge and experience under the principles of transparency and quality among all tax administration stakeholders.

Zagreb (2016) further highlighted strategic tasks for tax administration as draft laws preparation for tax system improvement, taxpayers register management, efficient management of tax accounting through recording of tax remittances and tax liability, tax base and tax liability assessment and determination, carrying out desk audit and tax audits, analyzing compliance risk, enforcement, and developing services to taxpayers. The achievement of these strategic task by tax administration requires deployment of professional employees, good input services like tax automated system, information technology platform, good organizational structure, continuous improvement of audit process, and overall usage of tax administration available resource to drive revenue of the government through tax administration.

2.1 TAX EDUCATION AND ENLIGHTENMENT

The education and provision of tax information are significant and important in driving internally generated revenue to a government but this largely depends on efforts of various stakeholders and constituent group such as legislators, Federal Inland Revenue Service, State Board of Internal Revenue Service, Joint Tax Board, Tax Professionals, Taxpayer advocacy, Religious and Lecture Bodies among others. The understanding of the tax system is predicated on tax education. According to Eriksen and Fallen (1996) people are willing to respect and obey tax system when they understand tax laws; this implies that tax evasion and avoidance can drastically be reduced when citizens comply with tax laws. It implies that when taxpayers are educated and knowledgeable and aware of taxes and consequences of non-payment of taxes, the tendencies to comply will increase.

Adebayo et al (2017) conclude that development of personal income tax framework is a panacea for improvement of personal income tax revenue, increased tax knowledge and encourage transparency between government and taxpayers. Nwanna and Richards (2010) conclude that lack of tax knowledge is part of the reason why taxpayers are non-compliant with their tax obligations. This justify why tax education should be a strategic tool for tax revenue generation. Quandric (2009) advised various levels of government in Nigeria to be involved in periodic tax enlightenment campaign to create strong awareness on tax matters that would enable taxpayers to voluntarily pay their taxes and improve the overall system of tax collection in Nigeria. Quadric (2009) further contends that judicious use of taxpayers' money through provision of visible infrastructure, functional health facilities and other development indices are the only conviction that will induce taxpayers to voluntarily comply to tax laws. Relatively, Azubuike (2009) observed that lack of information and enlightenment for potential and existing tax payers is a major problem hindering the growth of voluntary compliance in Nigeria. While Vogel (1974) study indicates that ill-educated taxpayers are ill exposed to tax compliance information and insufficiently informed about relevant tax regulations and require regular enlightenment and awareness support programme more often. On the same vein, Ogundele (1999) contends that adequate knowledge of tax laws by taxpayers is a panacea for voluntary compliance. Thus, optimizing internally generated revenue of governments depend largely on the level of tax education and enlightenment strategy adopted by government and tax enforcement agencies in Nigeria. However, Olowokere and Fasina (2013) conclude that tax education is a vital tool in any efficient tax administration to steer up internally generated revenue of government. This implies that the level of voluntary compliance, tendency to reduce tax evasion and perceived tax gap predicated on enhanced level of taxpayer's knowledge of tax laws. Gitaru (2017) concluded that taxpayers' education promotes public awareness on tax laws and its implication on national development particularly on judicious expenditure of taxpayers' money by the government. Taxpayers' knowledge and awareness of tax laws are powerful tools for improved revenue drive of the government. Oladipupo and Izedonmi (2013) suggested that an aggressive widespread public education on VAT matters should be made and integration of tax education into the curricula of higher education programme put in place through media and workshops.

2.2 DIMENSIONS OF STATE GOVERNMENT INTERNALLY GENERATED REVENUE

State taxes include: Personal Income Tax (PIT), Withholding Tax (WHT), Capital Gains Tax (CGT), Stamp Duties, and consumption tax, Other Statutory levies such as: Land use Development levy, Social Service Contribution levy, Produce Sales Tax Stamp Duties Charge, Entertainment Tax, among others.

2.3 EMPIRICAL REVIEW

There seems to be a surge on empirical studies on the impact tax administration on revenue generation in both developed and developing nations of the world. Das-Gupta et al (2016) measured tax administration effectiveness and its impact on tax revenue mobilization. Data from external audits of VAT administration of Indian state government and proposed method for construction of a tax administration measure were empirically analysed. Thus, the work quantitatively assessed the impact of tax administration effectiveness on tax revenue. Findings from the work indicated a significant statistical large impact of effective tax administration on tax revenue.

Similarly, Kwame et al (2013) evaluated the integration of tax administration to curb import and domestic tax evasion in Ghana. The study adopted both primary survey design and secondary data which was analyzed to determine the level of various tax revenue sources. Findings from the study showed that the tax administration system is characterized by improper revenue collection and remittance procedures, giving rise to wider tax revenue gap. However, the adoption of tax administration integration system increased the revenue collection. The study concludes that the sustenance of era of integrated system will depend on dealing with evasive activities which hitherto bedeviled the tax revenue generation of the government.

Samuel and Tyokoso (2014) examined taxation and revenue generation: An empirical investigation of

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selected states in Nigeria. The study adopted primary and secondary data as sources of data collection. Regression analysis method with the aid of SPSS version 17.0 was used. The work indicates that taxation has a significant contribution on revenue generation and gross domestic product and that tax evasion and tax avoidance affect revenue generation in Nigeria. Hence, it concludes that tax revenue is the most veritable source of revenue of government and must be harnessed through efficient and effective tax administration system. However, Gurama and Munor (2015) examined tax administration problems and prospect in Gombe State, Nigeria. The study adopted secondary data for the field survey. The work further revealed that poor working conditions, poor remuneration, lack of incentives to workers, lack of facilities, poor staffing, poor accounting records, among others are the causes of low tax generation in Gombe State.

In the same vein, Onodugo et al (2015) assessed improving internally generated revenue of South Eastern States of Nigeria: an empirical review of Abia state. The study adopted survey research design and propose sampling method to obtain data for analysis. The work also used descriptive and inferential statistical tools for data analysis. The findings indicate that tax enforcement and creating awareness for tax purpose increase the revenue generation of Abia state. They therefore conclude that the responsibility for revenue generation lies on all stakeholders, the government, tax collectors, tax practitioners, tax payers among others.

In a similar discourse, Shagari (2014) examined the determinants of tax administration efficiency in Nigeria due to high loss of revenue in the recent times. The study data were collected through interview and questionnaires. The investigation statistically revealed a mixed result. While there was a strong relationship between tax administration efficiency and autonomy of board of internal revenue; information/communication technology and public enlightenment, in contrast, there was no relationship between tax administration efficiency and audit practice, motivation, corruption and incentives. The study therefore concludes that the level of tax defaulters will be minimized if effective measures are put in place by effective tax administration and encouraged Self-assessment scheme.

Olowokere and Fasina (2013) examined taxpayer’s education as a key strategy in achieving voluntary compliance in Lagos, Nigeria. The study adopted a quasi - experimental (survey) research design of 250 taxpayers in Lagos state using fisher, wartick and mark research instrument for data collection. The study adopted Analysis of Variance (ANOVA) statistical tool to test the hypotheses which revealed that tax education programme focused on enlightening and creating awareness reduces the level of tax evasion. It also revealed that transparent and accountable use of taxpayers proceeds have significant effects on taxpayers voluntary compliance in Lagos State, Nigeria.

Yahaya et al (2013) examined the relationship between corporate taxpayers’ awareness of tax authority’s responsibilities under self-assessment system and compliance behaviour. The study adopted a survey of 196 listed domestic companies in Nigeria which was analyzed using Univanate (Linear Model) statistical tool. The study suggests that awareness of tax authority's responsibilities has a positive and significant influence on compliance behaviour of taxpayers. The study recommend that tax authorities should engage a robust and enhanced tax enlightenment campaign on corporate taxpayers in Nigeria that will stimulate tax revenue potential of the government.

Gitaru (2017) evaluated the effect of taxpayer education on tax compliance in Kenya's SME's so as to assess the effect of taxpayers' education on tax compliance in Kenya. A survey research method was adopted to gather data which was analyzed using statistical package for social sciences (SPSS). The study result suggests that stakeholder's sensitization is positively related to the taxpayer education which results in taxpayers computing their tax liabilities correctly.

Nsubuga et al (2017) appraised public awareness of tax reforms in Ghana. The study assessed the extent of public awareness and the implication for tax evasion in Wa municipality. A semi-structured questionnaire was adopted to gather data which was analyzed using chi-square statistical tool. The study result suggests inadequate knowledge on the tax regulations as a major but not sufficient factor for non-compliance.

3. METHODOLOGY

The research studied a population of 400 members of staff of Board of Internal Revenue Service of Imo States, selected taxpayers resident in the states comprising civil servants, staff of corporate institutions and tax payers engaged in informal sectors. The sample size was determined using mathematical formula, Taro Yamene formula (1976), as adopted in Uzoma, (2012) as shown below:

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

Where n = sample size = Population (400); e = 5% level of significance; ∴ N = 200. The primary data were collected through questionnaire and interview while the secondary data were obtained from textbooks, journals, newspaper, and state board of internal revenue reports of the internally generated revenue of Imo State, Central Bank of Nigeria, National Bureau of Statistics and internet. The questionnaire was structured to extract data on a five-point Likert scale question showing the different degrees of acceptance or rejection of the various measurement variables. Data were analyzed using multiple regressions and Pearson's correlation coefficient statistical techniques were used to determine the extent of relationship and the causal effects of independent variables on the dependent variable as stated in the model specifications respectively.

The Test Retest instrument of reliability was done by administering the research instrument on 60 respondents made up of 20 tax authority officers, 30 individual taxpayers and 10 tax consultants/tax practitioners twice on the same set of respondents at a time interval of two weeks to ascertain the degree with which a measure, procedure or instrument yields the same result on repeated trials. The test scores and retest scores obtained were correlated using spearman Rank-Order Correlation technique and a coefficient of .850 obtained indicates high level reliability of the instrument.

3.1 MODEL SPECIFICATION AND FUNCTIONAL DEFINITION OF VARIABLES

The model economic specifications are based on the tax administration strategy and revenue generation in emerging economy. The model specification adopts the multiple regression equation models. Hence, the following functional equations are therefore formulated in line with the theory and relevant literature:

1) $Y = a_o + b_o x, + b_o x_2 + box3 + e$ ………………………………… Equation 1

Where

Y_0 = Internally Generated Revenue (IGR)

Y_1=Internally Generated Revenue proxied by Personal Income Tax (PIT)

X_1 = Tax Administration: Measured by Education &Enlightenment (EE)

a_o = Parameter showing the point of interception with Y- a x U

b_i = parameter showing the slope of the model defining the specific Relationship

et = Stochastic error term i.e. representing variable that could cause

Variation in the dependent variable not stated in the model

2) Model specification for Education & Enlightenment on personal income tax of states under study

$PIT = a_o + b_o (EE) + e$ ……………………………………… Equation 2

Where variables are defined above

The paper estimated the regression equation and Pearson coefficient of correlation using SPSS version 20.

3.2 Distribution and collection of questionnaire

Table 3.2 below provides information of the number of questionnaire distributed to the various respondent groups and their rate

Questionnaire Distribution and Collection

Stakeholders in Tax administration and IGR	Questionnaire Administered	Questionnaire Returned
Staff of States Board of Internal Revenue Service	40	30
Tax Payers of Formal Sectors	60	45
Tax Payers from Informal Sector	70	55
Tax Practitioners/Tax Consultants	30	20
Total	**200**	**150**

Source: Field Survey, 2021

The table above shows the response rate of the 200 copies of questionnaires distributed among various taxpayers, staff of states internal Revenue service and others stakeholders. The total number of questionnaires returned was 150 while 50 questionnaires were not returned. The returned questionnaires represent 75% while 25% were not returned.

3.3 Respondents perception on the degree of influence of tax education/enlightenment measures on personal income tax revenue generation in Imo Sate, Nigeria.

Table 3.3 below shows information on the respondent's perceptions on the degree of influence of tax education/enlightenment on personal income tax revenue generation in Imo State, Nigeria

Tax Education/Enlightenment Measures and Personal Income Tax Revenue Generation	SA	A	N	D	SD	Total
Tax education and awareness promotes and induces personal income tax payers to take advantage of various tax credits, deduction and legal loopholes.	60	50	0	20	20	150
Lack of tax education and awareness account for high percentage of unclaimed personal income tax refunds and potential refunds due to failure of file taxes by individual taxpayers.	50	55	5	25	15	150
To propel the growth of internally generated revenue through personal income tax, the state board of internal revenue service has been disseminating information through online and print form publication, telephone creation of website (internet based information)	50	70	0	15	15	150
Majority of personal income taxpayers and potential taxpayers do not have access to the internet and therefore lack adequate tax information.	40	60	10	30	10	150
Tax consultants/professionals do not provide sufficient personal income tax information/education to taxpayers.	45	55	5	25	20	150
Large numbers of tax consultants/professionals spend little or no time educating or providing personal income tax information to their clients.	10	55	5	40	40	150
The formal tax education/information on personal income tax laws in schools is not adequate and should be extended to primary and secondary curriculum.	40	60	0	35	10	150
Tax enlightened students will be motivated to pay their personal income taxes, engage in tax planning, possibly	50	50	2	38	10	150

reduce the tendency to invade or avoid taxes.						
Personal Income tax education and awareness campaign should be carried out in churches, community groups, NGOs, and all segments of your state and therefore affect your state internally generated revenue.	60	40	5	20	25	150
The result of personal income tax enlightenment and awareness on citizenry affect government success in revenue collection.	55	55	0	20	20	150
Tax education/enlightenment programme increase the number of citizens who are required to file their taxes and increase the overall compliance rate thereby impacting positively on personal income tax revenue of your state.	40	45	5	30	30	150
Tax education/enlightenment will give rise to informed and knowledgeable citizens; potential to increase compliance, reduce tax leakages, enhance tax collection and increase personal income tax revenue.	60	30	10	25	25	150
Tax enlightenment/awareness has the capacity to improve the generation of personal income tax.	50	40	10	30	20	150
Lack or insufficient information on how taxpayers' money is used has negative effect on personal income tax.	40	40	5	20	15	150
Percentage Total	**33.09**	**35.57**	**2.39**	**17.76**	**11.19**	**100**

Source: Field Survey, 2021

Scale: Neutral (0); Strongly Disagree (1); Disagree (2); Agree (3); Strongly Agree (4)

The table 3.3 above evaluates the degree of influence of tax education and enlightenment as a strategic tax administration measure on personal income tax revenue generation in Imo state, Nigeria. An aggregate of 68.76% representing 33.19% and 35.57% of respondent stakeholders strongly agreed and agreed respectively that tax education and enlightenment largely influence the personal income tax revenue generation in Nigeria. Their opinion perhaps is based on perceived positive impact of tax education and enlightenment such as improved tax knowledge resulting from dissemination of tax information through the media (Social and print media), strong awareness campaign through religious organization, community groups and NGOs. These respondents' stakeholders strongly agreed that achieving substantial growth in personal income tax revenue generation may be hindered due to tax consultants/practitioners not providing personal income tax information/education to their clients, illiteracy among taxpayers irrespective of ability of tax education effect to reduce tax evasion and avoidance and close tax gap through compliance with tax laws. 17.76% and 11.19% of the respondents stakeholders disagreed and strongly disagreed that tax education do not influence significantly personal income tax revenue generation in Nigeria. Their opinion may depend on factors such as government not being accountable to taxpayer's resources. While 2.39% of the respondent stakeholders remain neutral due to perhaps their inability to understand the subject matter.

3.4 TEST OF HYPOTHESIS

Effect of tax education/enlightenment on personal income (PAYE) tax revenue generation of Imo State, Nigeria

Ho: There is no significant effect of education and enlightenment on personal income tax revenue generation of Imo State, Nigeria.

Table 3.4 Effects of education/enlightenment on personal income tax revenue generation of Imo State, Nigeria.

Correlation Result

		TAXENLIGHTENMENT	PERSONALINCOMETAX
TAXENLIGHTENMENT	Pearson Correlation Sig. (2-tailed) N	1 14	.834* .003 10
PERSONALINCOMETAX	Pearson Correlation Sig. (2-tailed) N	.834* .003 10	1 14

** Correlation is significant at the 0.05 level (2-tailed)

The table 3.4 above presents the effect of tax education and enlightenment as a tool for tax administration on personal income tax revenue generation in Imo state, Nigeria. The correlation r value of .834 indicates large significant positive effect of tax education and enlightenment campaign strategy on personal income tax revenue generation. Note that tax education/enlightenment is statistically significant at 5% level in explaining the extent of tax education and enlightenment campaign on personal income tax revenue generation. The correlation r result also showed a 0.003 level which is statistically significant and less than 0.05 level (2-tailed). This result shows that tax education/enlightenment as tax administration technique is capable of explaining 83.45% or variation of personal income tax revenue generation. Thus, a unit change in tax education and enlightenment will generate 83.40% variation in personal income tax revenue generation. In view of the above result, we therefore, reject the null hypothesis and conclude that tax education and awareness campaign mechanisms affect largely the personal income tax revenue generation of states in Imo state, Nigeria. This result suggest that tax education/enlightenment measures are sensitive to personal income tax revenue generation such measures include but not limited to information dissemination across various media – online, print media, telephone, social media, ensuring that tax consultants/professionals provide sufficient personal income tax information/education to taxpayers including taxation in the curriculum across various discipline and various levels of educational institutions extending awareness campaign to religious bodies, community groups, NGOs.

Efficient management of these measures could potentially improve tax compliance levels and ensure success in personal income tax revenue generation. While, the inadequacy of management of these measures negatively affect revenue generation of government. These findings are in agreement with the findings of Nsubuya et al (2017) who appraised the effect of public awareness of tax reforms in Ghana and found that inadequate knowledge of tax education and knowledge on tax regulation is a factor for non-compliance.

4. CONCLUSION AND RECOMMENDATIONS

The study evaluated the impact of effective tax administration on internally generated revenue in Imo State, Nigeria. The findings suggest that there is significant positive influence of tax education and enlightenment campaign as a tax administration strategy on personal income tax revenue generation. Tax enlightenment measures such as personal income tax education and information dissemination across various media-online, print media, social media, tax consultants/professionals efforts in advising taxpayers on the need to pay income taxes, extending awareness campaign to religious bodies, NGOs community groups among others reflect the performance of personal income tax revenue generation. Relatively, the respondents' perception on the extent of effect of tax education and enlightenment on personal income tax revenue generation showed a strong agreement that what induce personal income tax revenue is effective tax education and enlightenment programme.

In consideration of the above findings, the following recommendations are proffered:

- tax education/enlightenment campaign should be given more vigorous attention by the tax authorities via diverse media – online, print media, telephone, social media, ensuring that tax consultants/professionals provide sufficient personal income tax information/education to taxpayers including taxation in the curriculum across various discipline and various levels of educational institutions extending awareness campaign to religious bodies, community groups and NGOs to bring them to Personal Income Tax (PIT) net and improve on revenue generation. The government should channel more resources to tax education and enlightenment campaigns and enact more stringent tax laws to block loopholes to tax evasion in order to increase Personal Income Tax revenue generation.
- The government should channel more resources to tax education and enlightenment campaigns and enact more stringent tax laws to block loopholes to tax evasion in order to increase personal income tax revenue generation.

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