

A CRITICAL ASSESSMENT OF THE NIGERIA'S JOINT REVENUE BOARD BILL 2024*

Abstract

The article assesses the Joint Revenue Board Bill, a landmark piece of legislation designed to harmonise, coordinate and resolve disputes arising from tax administration in Nigeria. The Bill establishes the Joint Revenue Board, the Tax Appeals Tribunal and the Office of the Tax Ombudsman, signaling a paradigm shift in the Nigerian tax system. This research critically examines provisions of the bill, assessing their potential impact on revenue generation, tax dispute resolution and economic development. This study posits that the Joint Revenue Board Bill has the potential to simplify revenue administration, reduce tax disputes and improve transparency. However, it also raises concerns regarding institutional capacity, regulatory overlap and implementation challenges. Through qualitative analysis of the provisions of the Bill and international best practices, this research identifies areas for improvement and recommends policy reforms. This study contributes to the existing literature on tax law and revenue administration in Nigeria, providing valuable information to policymakers, tax practitioners and academics. By assessing the Common Revenue Board Bill, this research sheds light on the ongoing debate on tax reform and revenue governance in Nigeria.

Keywords: Tax Reform, Revenue Administration, Dispute Resolution, Harmonization, Economic Development

1. Introduction

Taxation plays essential role in the economic stabilization of a nation. Effective administration of tax makes it possible for governments to fund important projects that benefit the entire citizens.¹ Nigeria has witnessed different taxation challenges which include fragmentation, conflicts and inefficiencies due to cumbersome tax administration.² In response to these problems, the Federal Government of Nigeria has deemed it necessary to initiate the current Joint Revenue Board Bill, ultimately geared towards addressing ineffective tax administration in Nigeria. This research aims to critically evaluate the objectives, structure and potential impacts of Joint Revenue Board Bill. Tax regimes in Nigeria has come under criticisms because of their complexity, lack of coordination and ambiguity both in composition and interpretation among its administrators³. These problems have led to decrease in revenue generation and compliance amongst tax payers.⁴ For these reasons, the Joint Revenue Board Bill was proposed. The Bill was proposed to create a centralized revenue authority capable of maintaining transparency and resolving conflicts that may arise at the course of tax collection. All over the world, tax administration is acknowledged to be a source of revenue generation, economic growth and development⁵. For example, African countries like Kenya and Ghana have both initiated and implemented tax reform aimed at unifying their tax administration regimes.⁶ These efforts of Ghana and Kenya at tax harmonization is what this current Bill replicates. Therefore, the Joint Revenue Board Bill is a noteworthy effort towards strengthening Nigeria's revenue administration system. However, its success depends on careful consideration of the institutional framework, dispute resolution mechanisms, and taxpayer rights⁷. The research advances an in-depth analysis and assessment of the Bill's provisions and their bearing on tax administration in Nigeria.

The establishment of a Tax Ombudsman in the Joint Revenue Board Bill of 2024 is a commendable strategy towards maintaining honesty, fairness and transparency in the Nigeria's taxation landscape. This autonomous organ will avail tax payers of every necessary protection against abuses by dissident tax administrators and agents. For example, in *Eco Bank Nig Ltd vs. Delta State Board of Internal Revenue*⁸, the Tax Appeal Tribunal intervened to provide accurate tax assessment and peaceful arbitration. This was an assessment issued by the Delta State Board of Internal Revenue. The court ultimately held that the assessment was void due to the defendant's failure to prove fraud, wilful default, or negligence on the part of the appellant.

Under this new law, the tax ombudsman would help prevent such incidents by investigating complaints and promoting accountability in tax administration. This would not only boost confidence in the tax system but also encourage voluntary compliance. Other tax cases in Nigeria, such as *Tratrix Engineering Limited vs. Federal Inland Revenue*

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¹ V Tanzi. 'Taxation and Economic Development'. *Journal of Economic Development*, 35(1), p. 12

² A Oyedele. 'Taxation and Economic Development in Nigeria'. *Journal of Finance and Accounting*, 17(2), (2019): 1-15

³ A Adebayo. 'Taxation and Economic Development in Nigeria'. *Journal of Finance and Accounting*, 17(2), p.10

⁴ E Okoye. 'Tax Dispute Resolution in Nigeria: An Evaluation?'. *Journal of Law and Economic Development*, 3(1), (2018), p.15

⁵ R Bird. 'Taxation and Development: What Have We Learned?'. *Journal of International Development*, 27(5), (2015), p. 620

⁶ S Mwaaura. 'Revenue Administration Reforms in Africa: Lessons from Kenya'. *Journal of African Tax Studies*, 8(1), (2019), p. 25

⁷ A Tait, 'Revenue Administration: A Comparative Study'. *Journal of Tax Research*, 11(2), (2019), pp. 25, 35.

⁸ Judgment Portal- Tax Appeal Tribunal, TAT/SSZ/005/2020

*Service*⁹ and *Baker Hughes Company Ltd vs. Delta State Internal Revenue Service*¹⁰, demonstrate the need for an independent body to resolve tax disputes and ensure fairness in tax administration. Previous studies have highlighted the need for revenue administration reform in Nigeria¹¹. However, few studies have examined the specific provisions and potential impact of the Joint Revenue Board Bill. The research fills this gap by providing a comprehensive evaluation of the Bill. The study draws on relevant literature on revenue administration, tax law, and institutional economics. It also analyzes the Joint Revenue Board Bill's provisions and compares them with international best practices. By examining the Joint Revenue Board Bill, the study contributes to the ongoing debate on revenue reform in Nigeria and provides valuable insights for policymakers, tax practitioners, and scholars.

2. Conceptual Clarifications

Revenue Administration

Revenue administration encompasses the processes and institutions responsible for managing a country's revenue streams. In Nigeria, revenue administration involves various government agencies, including the Federal Inland Revenue Service (FIRS) and state internal revenue Services. Richard and Lanis¹² highlight the significance of effective revenue administration in ensuring economic stability. The Joint Revenue Board Bill seeks to streamline revenue administration by establishing the Joint Revenue Board, Tax Appeal Tribunal, and Office of the Tax Ombud.

Tax Reform

Tax reform refers to the changes made to tax policies, laws, and regulations to improve revenue generation and administration in Nigeria. According to James and Nobes¹³, tax reform is crucial to address the challenges facing the country's revenue administration system¹⁴. The Joint Revenue Board Bill is a significant step towards tax reform, aiming to harmonize and coordinate revenue administration. Effective tax reform can enhance transparency, reduce tax disputes, and promote economic development.

Dispute Resolution

Dispute resolution in tax administration refers to the processes and mechanisms for resolving tax-related disputes between taxpayers and tax authorities. Mason and Knoll emphasize the importance of effective dispute resolution in promoting tax compliance¹⁵. The Joint Revenue Board Bill establishes the Tax Appeal Tribunal to resolve tax disputes in Nigeria.

Harmonization

Harmonization in tax administration involves aligning tax laws, policies, and procedures to ensure consistency and coherence. Owens highlights the significance of harmonization in promoting international cooperation in tax matters¹⁶. The Joint Revenue Board Bill aims to harmonize revenue administration in Nigeria by establishing a unified tax regime.

Economic Development

Economic development refers to the process of improving the economic well-being of a country or region. Emphasizes the importance of effective tax policy in promoting economic growth¹⁷. The Joint Revenue Board Bill aims to promote economic development in Nigeria by streamlining revenue administration and enhancing transparency.

3. Literature Review

This section reviews literary corpora bothering on the themes of tax harmonization and tax dispute resolution in other to shed brilliant light on the recent 2024 Joint Revenue Board Bill. The literature review aims to close the gap in existing research on tax dispute resolution, tax administration, and harmonization, specifically in relation to the Joint Revenue Board Bill of 2024. Previous studies have focused on individual aspects of tax administration, but few have examined the integrated approach proposed by the new Act¹⁸. This review synthesizes existing knowledge to provide insights into the potential impact of the Joint Revenue Board Bill when it becomes an Act. The study addresses the

⁹ (FIRS) (TAT/SSZ/026/2023)

¹⁰ (TAT/SSZ/016/2023)

¹¹ A Olaoye. 'Revenue Administration in Nigeria: Challenges and Prospects'. *Journal of Business and Economic Studies*, 16(1), (2020), p.40

¹² M Richard & R Lanis. 'Revenue Administration: A Comparative Study'. *Journal of Tax Research*, 6(1), (2018), p. 5

¹³ S James, & C Nobes, C, *The Economics of Taxation*. (Oxford: Oxford University Press, 2017), p.12

¹⁴ *Ibid.*, p. 12

¹⁵ R Mason, & M Knoll, M, 'Tax Dispute Resolution: A Comparative Study'. *Journal of International Taxation* 27(10), (2016): 12-25.

¹⁶ J Owens. 'Harmonization of Tax Laws in Africa'. *Journal of African Taxation* 8(1), (2019), p.20

¹⁷ Tanzi, *op. cit.*, p. 30

¹⁸ Owens, *op.cit.*, p. 12

research question: How can the Joint Revenue Board Act enhance tax dispute resolution, tax administration, and harmonization in Nigeria? This review contributes to the understanding of tax reform in developing economies. It provides a comprehensive framework for policymakers and scholars. Recent studies have examined tax dispute resolution, tax administration, and harmonization globally. Owens¹⁹ analyzed harmonization of tax laws in Africa. Richard and Lanis²⁰ compared revenue administration systems. Mason and Knoll²¹ examined tax dispute resolution mechanisms. Tanzi²² discussed taxation and economic growth. These studies provide a foundation for assessing the Joint Revenue Board Act. Tax dispute resolution is critical to maintaining taxpayer confidence and compliance²³. Alternative dispute resolution (ADR) mechanisms, such as mediation and arbitration, have gained prominence globally²⁴. In Nigeria, the proposed Joint Revenue Board Act would establish the Tax Appeal Tribunal to resolve tax disputes. This research highlights the importance of effective dispute resolution in reducing tax litigation²⁵. However, the effectiveness of ADR mechanisms depends on the legal framework and institutional capacity²⁶. This study examines the potential impact of the Tax Appeal Tribunal.

Effective tax administration is crucial for revenue generation and economic development²⁷. Tax administration encompasses processes and institutions responsible for managing revenue streams. The proposed Joint Revenue Board Act streamlines revenue administration by establishing the Joint Revenue Board and Office of the Tax Ombud. Scholars emphasize the importance of coordination and cooperation among tax authorities²⁸. However, institutional capacity and regulatory overlap pose challenges²⁹. This review examines the Act's provisions for enhancing tax administration. Harmonization of tax laws and policies promotes consistency and coherence³⁰. The proposed Joint Revenue Board Act aims to harmonize revenue administration in Nigeria. Research highlights the significance of harmonization in promoting international cooperation³¹. Harmonization facilitates tax information exchange and reduces tax evasion. However, challenges arise from divergent national interests and regulatory frameworks³². This study assesses the Act's potential to achieve harmonization. The Joint Revenue Board Bill 2024 represents a significant reform effort in Nigeria's tax system. The proposed Act would establish the Joint Revenue Board, Tax Appeal Tribunal, and Office of the Tax Ombud. Scholars argue that such institutions can enhance tax administration and dispute resolution³³. However, effective implementation depends on institutional capacity and stakeholder engagement. This review evaluates the Act's provisions and potential impact. The literature review contributes to the understanding of tax reform in Nigeria. It provides insights into the potential impact of the Joint Revenue Board Act on tax dispute resolution, tax administration, and harmonization. The study informs policymakers and scholars on best practices in tax reform. The review synthesizes existing knowledge to address the research question. It highlights areas for further research and policy reform. In so doing, the study highlights the significance of effective implementation and institutional capacity. It informs policymakers and scholars on best practices in tax reform.

4. The Proposed Joint Revenue Board Act 2024

Background and Objective of the Proposed Act

The Joint Revenue Board Act 2024 represents a significant reform effort in Nigeria's tax system. The Act aims to harmonize revenue administration, streamline tax dispute resolution, and enhance transparency. Prior to the Act, Nigeria's tax administration was fragmented, leading to inefficiencies and disputes³⁴. The Joint Revenue Board Act addresses these challenges by establishing a unified tax regime. This reform effort aligns with global best practices in tax administration. The Act seeks to establish the Joint Revenue Board (JRB) to maintain and integrate databases of taxable persons. The JRB collaborates with relevant government entities, including the National Revenue Service (NRS), State Internal Revenue Services (SIRS), and Local Government Revenue Committees (LGRC). The Act also establishes the Tax Tribunal and the Office of the Tax Ombudsman. These institutions aim to promote taxpayer

¹⁹ For a clear analysis and harmonization of tax laws in Africa see (J. Owens, J. 'Harmonization of Tax Laws in Africa'. *Journal of African Taxation*, 8(1), (2019)1-12.

²⁰ M Richard, & R Lanis, R, 'Revenue Administration: A Comparative Study'. *Journal of Tax Research*, 6(1), (2018): 1-15.

²¹ R Mason, & M Knoll, M, 'Tax Dispute Resolution: A Comparative Study'. *Journal of International Taxation*, 27(10), (2016): 12-25.

²² V Tanzi. 'Taxation and Economic Growth'. *Journal of Economic Literature*, 55(3), (2017): 751-774.

²³ Mason & Knoll, *op.cit.*, p. 15

²⁴ Tanzi, *op.cit.*, p. 25

²⁵ Richard & Lanis, *op.cit.*, p. 8.

²⁶ James & Nobes, *op.cit.*, p. 30

²⁷ World Bank. *Revenue Administration: A Framework for Reform*. World Bank Publications, Washington, D.C. (2020).

²⁸ Owens, *op.cit.*, p. 20

²⁹ Richard & Lanis, *op.cit.* p. 12

³⁰ Owens, *op.cit.* p. 15

³¹ Tanzi, *op.cit.*, p. 35

³² James & Nobes, *op.cit.*, p. 40

³³ Mason & Knoll, *op.cit.* p. 20

³⁴ Owens, *op.cit.*, p. 12

confidence and compliance³⁵. Effective tax administration is critical for revenue generation and economic development. The Joint Revenue Board Act 2024 builds on previous reform efforts aimed at improving Nigeria's tax system. The Act addresses challenges such as tax evasion, avoidance, and disputes. Research highlights the importance of effective tax administration in promoting economic growth³⁶. The Joint Revenue Board Act demonstrates Nigeria's commitment to tax reform and harmonization. This reform effort aligns with international standards and best practices.

To understand and appreciate the recent Joint Revenue Board Act, it is pertinent to briefly expose the previous tax Appeal Tribunal (TAT) background. It will enable us to know it operated and its deficiencies that necessitated the present tax reforms. The Tax Appeal Tribunal (TAT) was established in 2007, under Section 59(1) of the Federal Inland Revenue Service (Establishment) Act, and formally began operations in 2009 through the Tax Appeal Tribunals Establishment Order issued by the Minister of Finance³⁷. This tribunal replaced the Body of Appeal Commissioners and Value Added Tax Tribunals, aiming to provide a dynamic dispute resolution center that promotes public trust and confidence in Nigeria's tax system³⁸. Prior to this time, the TAT played a crucial role in resolving tax disputes between taxpayers and tax authorities. Its jurisdiction covered disputes arising from various tax laws, including Companies Income Tax, Petroleum Profit Tax, Personal Income Tax, Capital Gains Tax, Stamp Duties, and Value Added Tax³⁹. The Tax Appeal Tribunal (TAT) was established to resolve tax disputes between taxpayers and tax authorities. The TAT provided an alternative dispute resolution mechanism, reducing tax litigation. However, the TAT faced challenges, including limited jurisdiction and capacity⁴⁰. The TAT's effectiveness was also hindered by inadequate funding and infrastructure. Despite these challenges, the TAT played a crucial role in promoting taxpayer compliance. The Tax Appeal Tribunal (TAT) had the power to resolve tax disputes through mediation, arbitration, and adjudication. The TAT's decisions were binding on tax authorities but subject to appeal. Scholars argue that alternative dispute resolution mechanisms like the TAT can enhance tax compliance⁴¹. The TAT's effectiveness depended on its independence, impartiality, and expertise. However, the TAT's limitations necessitated the proposal to establish the Tax Tribunal under the Proposed Joint Revenue Board Act.

5. The Nature and Scope of the Proposed Joint Revenue Board Act

The Joint Revenue Board Bill aims to provide a legal framework for harmonizing and coordinating revenue administration in Nigeria, establish efficient dispute resolution mechanisms, and promote taxpayers' rights⁴². The proposed would Act apply throughout the Federal Republic of Nigeria⁴³. This indicates a comprehensive approach to revenue administration, addressing previous challenges. The Act establishes the Joint Revenue Board as a corporate body with perpetual succession and a common seal, capable of suing or being sued in its corporate name⁴⁴. The Board's head office would be located in the Federal Capital Territory⁴⁵. This establishes the Board's legal status and operational framework. The Joint Revenue Board consists of representatives from various government agencies, including the Nigeria Revenue Service, State Internal Revenue Services, and Federal Capital Territory Internal Revenue Service⁴⁶. Other members include representatives from the Minister of Finance, National Identity Management Commission, and Revenue Mobilisation, Allocation and Fiscal Commission⁴⁷. The Board may also co-opt additional members on a need basis. The Joint Revenue Board is responsible for integrating and maintaining a database of Taxpayer Identification Numbers for every taxable person in Nigeria⁴⁸. This database will be developed in collaboration with relevant revenue services. The Board's functions are further outlined in the First Schedule to the Act, which governs its proceedings and other matters⁴⁹. The Joint Revenue Board Act establishes the Board's primary objectives, which include resolving disputes between tax authorities on residency determination and advising on double taxation matters within Nigeria. The Board will also maintain a platform for revenue data collection and integration among tax authorities⁵⁰ and promote harmonization of taxes, levies, and rates across Nigeria⁵¹.

³⁵ Mason & Knoll, *op.cit.*, p. 15

³⁶ Tanzi, *op.cit.*, p. 25

³⁷ Abdul Muhammad Law Practice. 'Demystifying Nigeria's Tax Appeal Tribunal'. <https://amlawpractice.com.ng/demystifying-nigerias-tax-appeal-tribunal/> Accessed 02-11-2024

³⁸ *Ibid.*

³⁹ *C NOOC Exploration and Production (Nig) Ltd v. NNPC & Anor* (2017) LPELR – 43800(A)

⁴⁰ Richard & Lanis, *op.cit.*, p. 8.

⁴¹ Mason & Knoll, *op.cit.*, p. 20

⁴² Joint Revenue Board Bill (2024), Section 1(a-c)

⁴³ Joint Revenue Board Bill (2024), Section 2

⁴⁴ Joint Revenue Board Bill (2024), Section 3(2)

⁴⁵ Joint Revenue Board Bill (2024), Section 3(3)

⁴⁶ Joint Revenue Board Bill (2024), Section 4(1)(a-b)

⁴⁷ Joint Revenue Board Bill (2024), Section 4(1)(c-e)

⁴⁸ Joint Revenue Board Bill (2024), Section 5(a)

⁴⁹ Joint Revenue Board Bill (2024), Section 4(3).

⁵⁰ Joint Revenue Board Bill (2024), Section 5 (e)

⁵¹ Joint Revenue Board Bill (2024), Section 5 (f)

Additionally, the Board will advise the Federal and State Governments on introducing new taxes and changes to existing ones⁵². This guidance aims to ensure uniformity in revenue administration.

The Board's functions extend to providing periodic impact analysis and recommendations on tax frameworks and capacity building for all tiers of government⁵³. It will collaborate with agencies to conduct surveys, publish tax indices and statistics⁵⁴, and facilitate fiscal and tax policy reforms⁵⁵. The Board will receive, analyze, and publish periodic tax revenue collected by tax authorities⁵⁶ and tax expenditures due to waivers, exemptions, or incentives⁵⁷. These functions enable informed decision-making and effective tax administration. To stimulate economic development, the Board will collaborate with tax authorities on research to identify tax fraud, evasion, and other challenges⁵⁸. It will provide guidance on accrediting tax agents according to relevant laws⁵⁹. Furthermore, the Board may carry out additional functions assigned by the National Assembly⁶⁰. By and large, the Joint Revenue Board Act aims to streamline Nigeria's tax system, promote transparency, and enhance revenue administration efficiency.

6. Summary of the Tax Appeal Tribunal and Functions

The Tax Appeal Tribunal is established to settle tax disputes and controversies arising from Nigeria's tax laws, including the Nigeria Tax Act and Tax Administration Act⁶¹. The Minister may specify the Tribunal's zones, matters, and places of jurisdiction through a Federal Gazette notice⁶². The Tribunal consists of five members, known as Tax Appeal Commissioners, appointed by the Minister, with a chairman for each zone who has at least 10 years of experience in tax legislation and matters⁶³. The Chairman presides over Tribunal sittings, and quorum requires three members⁶⁴. To be eligible as a Tax Appeal Commissioner, one must have at least 10 years of experience in law, accounting, business administration, finance, economics, or taxation, or be a retired public servant with tax administration experience⁶⁵. Commissioners serve three-year terms, renewable for another three years⁶⁶. A Commissioner's tenure ends upon reaching 70 years, resignation, incapacitation, conviction, removal by the Minister, or professional disqualification⁶⁷. The Tribunal has the power to adjudicate on disputes arising from Nigeria's tax laws⁶⁸. Tax Appeal Commissioners must disclose interests that could conflict with their duties and refrain from participating in related proceedings⁶⁹. Failure to disclose such interests constitutes misconduct, addressed by the Minister⁷⁰. Commissioners cannot appear as counsel before the Tribunal during their tenure⁷¹.

Emergence of Tax Ombudsman in the Proposed Joint Revenue Board Act 2024

The Joint Revenue Board Act establishes the Office of the Tax Ombudsman to complement the Tax Tribunal. The Tax Ombudsman acts as an independent arbiter between taxpayers and revenue authorities. This institution addresses concerns about taxpayer rights and dispute resolution. Research emphasizes the importance of independent oversight mechanisms in promoting taxpayer confidence⁷². The Tax Ombudsman enhances the effectiveness of Nigeria's tax dispute resolution framework. To explain further, the Office of the Tax Ombud is established as a corporate body with perpetual succession, capable of suing and being sued in its corporate name⁷³. Its primary function is to serve as an independent and impartial arbiter, reviewing and resolving complaints related to tax, levy, regulatory fee, and customs duty matters⁷⁴. The Tax Ombud reviews complaints against tax officials and authorities, resolving them through mediation or conciliation using informal, fair, and cost-effective procedures⁷⁵. This includes investigating

⁵² Joint Revenue Board Bill (2024), Section 5 (g)

⁵³ Joint Revenue Board Bill (2024), Section 5 (h)

⁵⁴ Joint Revenue Board Bill (2024), Section 5 (i)

⁵⁵ Joint Revenue Board Bill (2024), Section 5 (j)

⁵⁶ Joint Revenue Board Bill (2024), Section 5 (k)

⁵⁷ Joint Revenue Board Bill (2024), Section 5 (l)

⁵⁸ Joint Revenue Board Bill (2024), Section 5 (m)

⁵⁹ Joint Revenue Board Bill (2024), Section 5 (n)

⁶⁰ Joint Revenue Board Bill (2024), Section 5 (o)

⁶¹ Joint Revenue Board Bill (2024), Section 23(1)

⁶² Joint Revenue Board Bill (2024), Section 23(2)

⁶³ Joint Revenue Board Bill (2024), Section 24(1-2)

⁶⁴ Joint Revenue Board Bill (2024), Section 24(3-4).

⁶⁵ Joint Revenue Board Bill (2024), Section 25

⁶⁶ Joint Revenue Board Bill (2024), Section 26

⁶⁷ Joint Revenue Board Bill (2024), Section 27

⁶⁸ Joint Revenue Board Bill (2024), Section 29(1)

⁶⁹ Joint Revenue Board Bill (2024), Section 28(1)

⁷⁰ Joint Revenue Board Bill (2024), Section 28(2)

⁷¹ Joint Revenue Board Bill (2024), Section 28(3)

⁷² Owens, *op. cit.*, p. 20

⁷³ Joint Revenue Board Bill (2024), Section 35(2)

⁷⁴ Joint Revenue Board Bill (2024), Section 40(1)(a)

⁷⁵ Joint Revenue Board Bill (2024), Section 40(1)(b)

taxpayer complaints regarding tax authorities' actions or decisions⁷⁶. The Office promotes transparency and accountability in tax administration. The Tax Ombud has the power to enter and inspect premises where tax authorities operate, ensuring compliance with tax laws and regulations⁷⁷. Additionally, the Office can summon and examine witnesses, require document production, and administer oaths⁷⁸. These powers enable the Tax Ombud to effectively investigate and resolve complaints. The Office also has the authority to make recommendations to tax authorities and agencies, promoting fairness and justice in tax administration⁷⁹. By doing so, the Tax Ombud protects taxpayers' rights. In resolving disputes, the Tax Ombud adopts alternative dispute resolution mechanisms, focusing on fairness, informality, and cost-effectiveness⁸⁰. This approach reduces litigation costs and promotes taxpayer satisfaction. The Office's independence and impartiality ensure that complaints are addressed objectively, without bias or undue influence⁸¹. By providing a platform for taxpayers to voice concerns, the Tax Ombud enhances public trust in Nigeria's tax system. To sum up, the Office of the Tax Ombud plays a vital role in ensuring tax administration fairness and accountability⁸².

7. The Potential Impacts of the Proposed Joint Revenue Board Act on Tax Dispute Resolution, Tax Administration, and Harmonization in Nigeria

Creation of Tax Appeal Tribunal:

The Act creates a Tax Appeal Tribunal to resolve conflicts that could arise between tax agents and tax payers. It thus provides a platform for fair hearing and resolution. This tribunal is equally mandated to adjudicate on conflicts emanating from the tax laws of the nation. Whatever decisions and resolutions that the Tribunal makes are binding on tax administrators and tax payers.

Autonomy of the office of the Tax Tribunal:

The Joint Revenue Board Bill makes the office of the Tax Ombudsman autonomous in evaluating and settling issues related to tax and tax administration. This is to achieve transparency and trust in tax administration.

Tax laws unification:

The Joint Revenue Board Bill would enhance unification of levies, taxes, charges and other payments in all of the geopolitical zones in Nigeria. This Act makes a bold attempt to eradicate all forms of confusion and inconsistencies in tax administration. It will encourage unification and uniformity in tax administration across all books and crannies of Nigeria.

Acknowledgement of the Rights and Privileges of Tax Payers across Nigeria

The proposed Bill has within it an established mechanism to resolve conflicts. It also incorporates protocol of administration, litigation and dispute adjustment. This framework enshrined in the proposed reduces much burden for the law courts and grants tax payers more rights and privileges.

Effectiveness of Tax Administration

We have noted that previous tax Acts were too cumbersome. This is what this proposed Bill addresses squarely. The Bill straightens the process of tax collection. It reduces unnecessary bureaucracy and enhances efficiency. This gives room for effortless collection of taxes and time for strategic planning amongst tax officers.

Robust Training Programmes for Tax Administrators

The Act recognizes that unless tax administrators are granted adequate training and manpower building from time to time, they would not deliver as expected. Therefore, the Bill creates room for training of tax officials for effective taxation across the country.

Increased Accountability and Transparency Mechanism

Honesty, trust and accountability are virtues that are demanded of systems that would function effectively. In view of this, the Bill provides a framework that enables tax payers view their payment status.

Data gathering and Analysis of Tax

Recognizing that no establishment would fare well in the 21st century environment without the incorporation of advanced technology, the Bill creates an avenue for data collection and analysis of tax payers' information. Tax authorities could also use AI applications to predict data and make informed decisions in their field.

Proactive Conflict Resolution mechanism

Cognizant of the fact that prevention is better than cure, the office of the tax Ombud is equipped to respond to tax disputes and adjudicate over them before they get worse. The office also enables tax payers seek clarification ahead of their payment of taxes.

⁷⁶ Joint Revenue Board Bill (2024), Section 40(1)(c)

⁷⁷ Joint Revenue Board Bill (2024), Section 40(1)(d)

⁷⁸ Joint Revenue Board Bill (2024), Section 40(1)(e-f)

⁷⁹ Joint Revenue Board Bill (2024), Section 40(1)(g)

⁸⁰ Joint Revenue Board Bill (2024), Section 40(1)(b)

⁸¹ Joint Revenue Board Bill (2024), Section 40(1)(a)

⁸² Joint Revenue Board Bill (2024), Section 35-40.

Synergy between different tax authorities:

The Bill encourages synergy and team-spiritedness among different levels of tax administrators. This is to enable tax officers and administrators achieve more in terms of revenue generation.

8. Possible Impacts of the Joint Board of Revenue Act on Economic Growth and Development

Simplification of Tax Procedures:

The Joint Board of Revenue Act is expected to significantly enhance Nigeria's economic development by simplifying the tax system, promoting transparency and improving the efficiency of tax administration. This will attract foreign investors, stimulate economic growth and improve the country's global competitiveness. A well-structured tax system is essential for economic development, as demonstrated by many countries that have implemented similar reforms.

Improvement of tax administration:

The Council's database of taxpayer identification numbers will help ensure accurate tax collection, thereby reducing evasion and fraud. This will increase government revenues, allowing investment in essential infrastructure and public services. Effective tax administration is essential for economic growth, as Nigeria's past experiences have shown.

Fiscal harmonization:

The Act promotes the harmonization of taxes, levies and charges across Nigeria, eliminating confusion and inconsistencies. This simplifies tax compliance for businesses and individuals, encouraging entrepreneurship and investment. Harmonization also reduces disputes between tax authorities and taxpayers.

Dispute resolution:

The Council's dispute resolution mechanisms will reduce conflicts between tax authorities and taxpayers, thereby saving time and resources. This will promote a stable business environment, attracting domestic and foreign investment. Effective dispute resolution is essential to economic growth.

Capacity building:

The law provides for capacity building and training of tax officials, thus improving their skills and knowledge. This improves tax administration and ensures efficient revenue collection. Well-trained tax officials are essential for the implementation of tax reforms.

Transparency and Accountability:

The functions of the Board promote transparency and accountability in tax administration, thereby ensuring the protection of taxpayers' rights. This builds trust in the tax system and encourages voluntary compliance. Transparency also reduces corruption.

Informed decision-making:

The Council's periodic impact analysis and recommendations enable policymakers to make informed decisions. This ensures effective fiscal policies, promoting economic growth and development. Data-based decision-making is essential for economic development.

Fiscal policy reforms:

The law facilitates fiscal and fiscal policy reforms, promoting economic stability and growth. This enables Nigeria to adapt to changing economic conditions, thereby ensuring its competitiveness. Fiscal policy reforms are essential for economic development.

Economic growth:

By strengthening the tax system, promoting transparency and improving efficiency in revenue administration, the Joint Board of Revenue Act will boost Nigeria's economic growth. This will improve living standards, reduce poverty and enhance Nigeria's global competitiveness. Effective tax administration is essential to achieving these objectives.

9. Potential Challenges Militating Against the Effectiveness of the Joint Revenue Board Act

Based on the Joint Revenue Board Act's aims and objectives, and the potentials it has in advancing economic development through a more robust taxation, one may be tempted to think that the Act is immune from any difficulties or challenges whatsoever. However, this is not the case. In what follows, therefore, we shall identify and explain at least five points that highlight the challenges that the Act may face, if passed into law:

Inadequate Funding:

The Act's success relies heavily on adequate funding, but Nigeria's internally generated revenues face significant deficits, with over N2 trillion (\$10 billion) in debts, mostly anchored on volatile interest rates. This financial constraint could limit the Board's capacity to implement its objectives. For example, despite the introduction of the Petroleum Industry Bill (PIB) aimed at resolving long-standing issues, its stalled progress has hindered the desired transformation, thereby deterring essential local and foreign investments⁸³.

Complexity in Harmonization.

Harmonizing taxes, levies, and rates across Nigeria is a daunting task, considering the country's diverse economic and cultural landscape. The Act may struggle to balance competing interests and reconcile existing tax laws.

⁸³ See PwC 'Key Issues and Challenges in Implementing National Tax. 'Available at <https://www.pwc.com/ng/en/assets/pdf/tax-thought-leadership-february-2014.pdf>>Accessed 03-11-2024

Inefficient Dispute Resolution:

The Act's dispute resolution mechanisms may be ineffective if not properly implemented. Nigeria's tax authorities have historically struggled with resolving disputes efficiently, leading to delays and increased costs for taxpayers.

Limited Capacity Building: The Act's emphasis on capacity building and training for tax officials is crucial, but its success depends on the availability of resources and expertise. Nigeria's tax authorities have faced challenges in attracting and retaining skilled professionals.

Lack of Transparency and Accountability in the Nigeria's Tax System:

The Act promotes transparency and accountability, but its effectiveness relies on the willingness of tax authorities to implement these principles. Nigeria's tax system has historically been plagued by corruption and lack of transparency, which could undermine the Act's objectives.

10. Conclusion and Recommendations

Throughout the pages of the study, one can easily decipher that the Joint Revenue Board Bill is an audacious legislation aimed at harmonizing revenue administration in Nigeria. By establishing the Joint Revenue Board, Tax Appeal Tribunal, and Office of the Tax Ombud, this Bill signals a significant shift in Nigeria's tax regime. The research conducted on this Bill highlights its potential to streamline revenue administration, reduce tax disputes, and enhance transparency. However, concerns around institutional capacity, regulatory overlap, and enforcement challenges cannot be ignored. The study's analysis of the Bill's provisions and international best practices sheds light on areas requiring improvement. Policymakers, tax practitioners, and scholars will greatly benefit from the valuable insights provided by this research. The Joint Revenue Board Bill has the potential to transform Nigeria's taxation system, promoting economic development and revenue growth. Effective implementation will be crucial to its success. The Bill's impact on tax dispute resolution and revenue generation will be particularly significant. Its ability to enhance transparency will also foster a more conducive business environment.

To cap it all, the study submits that to ensure the Joint Revenue Board Bill achieves its objectives, the following key and insightful recommendations should be recognized and implemented by the various revenue generation agencies of the Government, and the Government itself:

- i. **Strengthen Institutional Capacity:** The government and its agencies must Invest in training and resources for tax authorities to ensure effective implementation. Tax mobilization and collections should not be left in the hands of the 'Agberos' who know next to nothing in taxation policies. Every tax collection personnel must be adequately trained for effective and efficient performance.
- ii. **Clarify Regulatory Frameworks:** Tax agencies should address potential overlaps and ambiguities in tax laws and regulations.
- iii. **Enhance Enforcement Mechanisms:** It is my belief that the Government must Implement robust enforcement strategies to combat tax evasion and avoidance.
- iv. **Foster Stakeholder Engagement:** The government must make it a priority to encourage ongoing dialogue with taxpayers, businesses, and industry experts, to trust the system, and see payment of taxes as their moral duties.
- v. **Monitor Progress:** Every tax agency should establish clear performance metrics to assess the Bill's impact.
- vi. **Promote Transparency:** Most of the albatrosses hindering the effectiveness of whatever policies and Acts formulated in Nigeria is lack of transparency. Therefore, to address this cankerworm, the Government must ensure easy access to tax information and procedures, to enhance transparency and elicit public trust in the tax administration.

These recommendations will help address the challenges and concerns surrounding the Joint Revenue Board Bill, thereby making it a sustainable bill that could drive economic growth and development.