

TAX COMPLIANCE AND FISCAL RESPONSIBILITY: THE RIVERS STATE GOVERNMENT EXPERIENCE

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ABSTRACT

A high level of tax compliance cannot be dissociated from fiscal responsibility. The National Tax Policy acknowledges the absence of a taxpaying culture in Nigeria and has given tax authorities comprehensive powers to enable them function and promote tax compliance. In spite of these efforts, tax evasion amongst the self-employed persists. In Rivers State there is still great reluctance on the part of citizens to part with the requisite portion of their incomes for tax purposes. Against this background, this paper examines the legal framework for taxation of personal income and fiscal responsibility in Rivers state. This paper argues the thesis that a proper enforcement of the Rivers State Fiscal Responsibility Law will promote voluntary tax compliance. It further argues that the responsibility for enforcing the Fiscal Responsibility Law lies with the civil society. The paper seeks to, more particularly; locate the source of the apathy amongst taxpayers. Focus will be on working persons who do not have their taxes deducted at source.

KEYWORDS: Tax Compliance and Fiscal Responsibility