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Website: <https://jppssuniuyo.com/> Email: [jppssuniuyo@gmail.com](mailto:jppssuniuyo@gmail.com)

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Article

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### KWARA STATE INTERNAL REVENUE SERVICE AND THE MANAGEMENT OF TAX DISPUTES: CHALLENGES AND THE WAY FORWARD

**Oladepo Kola Afolabi<sup>1</sup> & Abdulazeez Alao Adekola<sup>2</sup>**

Centre for Peace and Security Studies, Faculty of Humanities and Social Sciences, Al-Hikmah  
University, Ilorin, Kwara State, Nigeria<sup>1&2</sup>

**Corresponding Email:** [depoafolabi2@gmail.com](mailto:depoafolabi2@gmail.com)<sup>1</sup>

#### Abstract

Kwara State Internally Revenue Service (KW-IRS) has over the years has been reformed focusing on managing tax dispute to ensure maximum tax revenue generation in the State. Despite this reforms, dispute over collection occurs frequently between the agency and taxpayers which bother on either not being ready to pay or discrepancies on what to pay. This study investigated the challenges faced by KW-IRS in tax dispute management. The objectives were to examine causes of tax dispute; identify strategies deployed to manage the dispute and way forward. The study employed a descriptive survey research design, blending both quantitative and qualitative method of data collection together. The population of the study was 13,802 registered taxpayers in assessment department of KW-IRS as at 2025, out of which 395 unstructured, structured and High Net-worth Individuals (HNI) who had once disputed their tax liabilities, staff of KW-IRS and Tax Dispute Arbitrators/Lawyers were purposively sampled and administered copies of questionnaire. In addition, 20 informants were designated for Key Informant (KII) and In-depth Interview (IDI) sessions. A total of 377 distributed copies of questionnaire were collected and analysis using descriptive analysis, and 12 oral interview sessions; 7 KII and 5 IDI, were successfully subjected to content analysis. Findings showed that inaccurate tax records by taxpayers, double taxation levied and illegal enforcement on taxpayers were the major causes of tax disputes, while Tax audit reconciliation committee meeting (TARC) and Revenue court were main active strategies for managing the disputes. This study concluded that KW-IRS was confronted with the challenges of inadequate alternative dispute resolution process,

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political interference and poor records by tax payers. The study recommended that KW-IRS should advocate for the establishment of Tax Appeal Tribunal (TAT) at the State level to create easy access for independent tax disputes resolution.

**Keywords:** Tax, Dispute, Management, TARC, TAT, KW-IRS, Kwara State

### **Introduction**

The existence of any State and implementation of its functions are directly related to the need to establish revenue sources to fund its budget. To this end, tax revenues are the basis for providing State with financial resources. Global tax revenue is estimated at \$14.8 trillion, representing an average tax-to-GDP ratio of 14.68% (Vujović, 2025). Also, Tax-to-GDP ratios have increased in over two-thirds of the global economies since 2010, showing Norway and Kuwait generated more than 60% of their GDP from taxes (Organisation for Economic Co-operation and Development, 2024). In Nigeria the tax-to-GDP ratio is 7.9%, relatively low compared to other countries of the world (Oladimeji, 2025). Nigeria's tax to Gross Domestic Product (GDP) rate was 10–11 % in 2021–22, with official figures ranging from 10 % up to 10.86 %, 4 % in 2023, the lowest globally and in Africa, and 12–13 % by end of 2024 (Ujah, 2023). Despite this little progress in her tax revenue generation in 2024, Nigeria's tax generation performance is considered one of the poorest in both Africa and the world (International Monetary Fund, 2024). This can be attributed to over reliance on volatile oil revenue, duplication of taxes, illiteracy on the part of taxpayers, tax avoidance or evasion among many others. These has been responsible for tax disputes in the country (Bello & Toluwabori, 2025). The country fiscal sustainability and economic growth faces several challenges, nonetheless the relevance of tax revenue to States, particularly non-oil producing States like Kwara cannot be underestimated. The State government heavily relied on its fast growing tax reforms and VAT inflows to improve on its infrastructures to boost economic activities.

In the face of consistent difficulties in tax assessment and collection, Kwara State Internally Revenue Generations over the years has been reformed focusing at minimizing tax dispute, increasing tax compliance and ensure maximum tax revenue generation in the State. For instance, The Kwara State Revenue Administration (KW-IRS) Law, 2015 (Law No: 6), replaced the defunct Board of Internal Revenue with professionalize tax administration. Harmonised billing was introduced to consolidate all tax liabilities on a single official invoice for a taxpayer, stopping backdoor fees and clarifying dues. The State IRS has received ISO 9001:2015 (Quality Management) and ISO/IEC 22301:2012 (Business Continuity). These reforms were targeted to systematically reduce tax disputes, boosted compliance, and steadily increased IGR by double-digit rates annually. Also, these reforms are expected to foster transparency, enhanced accountability, and strengthened the State's revenue platform (Abdulkareem & Oyediran, 2023). To effectively generate tax revenue, tax dispute management becomes fundamental part of tax administration. This strategic method of dispute management gives taxpayers avenue to lodge their complaints and be promptly addressed, and helps the government generate more and timely money from tax-related sources (Alao, 2025). This implies that tax disputes remains inevitable in tax administration which has to be effectively managed.

Tax disputes are increasingly common in Nigeria, involving individuals, SMEs, multinational companies, even government agencies and tax administrators either at Federal, State or Local levels. Between 2020 and 2024, the Tax Appeal Tribunal (TAT) handled over 1,200 tax-related cases with a combined disputed amount running into

hundreds of billions of Naira (Chibueze, 2022). Many of these disputes centered on ambiguity in tax laws, multiple tax authorities imposing similar taxes (federal vs. state), non-compliance or under-reporting by taxpayers, failure to file returns or remit VAT/PAYE among many others. Over the years, these disputes have become complicated tax related problems to resolve by different layers of tax administrators (Sunmola, 2024). It is against this forgoing that this study interrogates challenges confronting Kwara State Internal Revenue Service in the management of tax disputes in the State.

### **Statement of the problem**

The Kwara State Internal Revenue Service is saddled with the responsibility of collecting money from taxable individuals, corporate organisations and market associations as at when due. However dispute over this collections occurs frequently between the agency and taxpayers which bother on not ready to pay or discrepancies on what to pay. For examples, in 2023, The Kwara chapter of the National Association of Proprietors of Private Schools (NAPPS) protested against alleged multiple taxation by the state internal revenue service (KW-IRS), also in 2024, Igbo traders in Ilorin protested and shut down their businesses claiming that KW-IRS sealed several shops despite having paid through their union over alleged back duty tax dispute in the metropolis (Oyekola, 2024). At several occasions, commercial drivers in Ilorin have repeatedly clashed with the agency's third party agent popularly knowing as "tax tout" over illegal, double and forcible taxation along major roads in Kwara State and the informal business owners. Artisans and SMEs, have often face unexpected demand notices and payment leading to physical confrontations and by extension, sealing off businesses (Singh, 2021).

Several mechanisms and reforms have been set aside to manage unforeseen tax disputes by Kwara State Government such as Revenue Court, Legal and Enforcement Directorate and the Tax Audit Reconciliation Committee (TARC) meeting of KW-IRS, Joint Tax Revenue Committee of LGAs, and Harmonized billing systems, yet management of tax disputes remains a daunting challenge with limited study on the core factors militating against the effective usage of these strategies. Searching through numerous existing studies such as Olumoh (2024); Adegbite and Adegbayibi, (2022); Afolabi et al. (2023); findings have shown several ways the government of Kwara State have strategically deployed effective mechanisms to reduce tax related disputes. Specifically, the study of Afolabi et al. (2023) focused on the effectiveness of tax administrative strategy on SME Performance in Kwara State, while that of Olumoh (2024) centered on the tax administration practices and compliance. In spite of these studies and many other ones, there is a dearth of study on the challenges confronting KW-IRS in tax dispute management in the State.

### **Objectives of the Study**

The aim of this study was to examine challenges of existing tax dispute strategies put in place by Kwara State Internal Service (KW-IRS) and to recommend way forward. The specific objectives of the study are to;

- i. examine the causes of tax dispute in Kwara State;
- ii. identify existing tax dispute management strategies in Kwara State; and
- iii. investigate the challenges of tax dispute management strategies in Kwara State.
- iv. recommend solutions

### **Research Questions**

This study is guided by the following questions;

- i. What are the causes of tax dispute in Kwara State?
- ii. What are the existing tax dispute management strategies in Kwara State?
- iii. What are the constraints of tax dispute management strategies in Kwara State?
- iv. How can the constraints be curbed to pave the way forward for effective, efficient and problemless tax collection in Kwara State?

### **Significance of the Study**

This study is significant for several reasons, especially in the context of enhancing tax administration and dispute resolution in Kwara State. Firstly, it provides empirical insights into the operations of the Kwara State Internal Revenue Service (KW-IRS), particularly concerning its approach to managing tax-related disputes. Given the increasing importance of internally generated revenue for States development in Nigeria, understanding and addressing challenges in tax dispute management is critical for improving public trust and compliance. Similarly, this research will benefit key stakeholders including policymakers, tax administrators, business owners and legal practitioners by highlighting gaps in dispute management and proposing practical solutions. This can lead to better taxpayer's engagement, reduced litigation costs, quicker resolution of disputes and overall improvement in the ease of doing business in the state. Furthermore, the study will contribute to the body of academic literature on tax administration in Nigeria, serving as a reference point for future research on tax policy, dispute resolution and revenue drive at the subnational level.

### **Conceptual Discourse and Literature Review**

#### **Tax Administration**

Several meanings have been given to tax based on its purposes and uses. But the word is commonly associated with an obligation fund expected from a person. The Organisation for Economic Co-operation and Development (OECD) (2024) defined it as a form of mandatory financial charge regulated by a State. This scholar points to tax as a funding mechanism for public institutions, reflecting the redistributive and developmental roles of taxation. Similarly, Uchechukwu (2024) considered tax as a compulsory contribution to the State's fund. This further aligned with previous description in way that it recognizes tax as part of the State's financial system, aligning with the traditional view of taxation in public finance. While to Nwokoye and Rolle (2015), tax is an enforceable contribution of money to Government pursuant to a defined authorized legislation. This highlights that the tax must be pursuant to authorized legislation, which is important in distinguishing legal tax from illegal levies or extortion. However, while all three definitions are foundational and useful, they each miss certain key components of what makes tax unique; non-reciprocal payment, purpose of tax and scope of who pays and how it's used.

A more comprehensive definition would combine these elements to reflect both the legal and functional dimensions of taxation. These observable gaps in the definition are well addressed in the study of Olaoye et al. (2021), when they defined tax as a compulsory, non-reciprocal payment made by individuals and corporate bodies to the government, primarily for the purpose of generating revenue, redistributing income, and regulating economic activities without a direct benefit or service in return. Also, Musgrave and Musgrave (2020) contended that a tax is a compulsory contribution imposed by a public authority, irrespective of any specific benefit to the taxpayer, for the purpose of financing government expenditures, achieving economic stability, and promoting equity. To effectively achieve this task, administration and management becomes necessary.

According to Anyebe (2021), tax administrations is the process of collecting tax related revenue for the governments. In Nigeria, the Federal Government collects taxes through the Federal Inland Revenue Service. The agency administers Revenue laws that deal with taxes paid by the residents of the Federal Capital Territory and taxes that are paid by corporate bodies (Limited Liability Companies). They are responsible to the Federal Government for all taxes collected (Onyeri, 2025). The State Governments collect taxes through the State Board of Internal Revenue; the agency primarily administers the Personal Income Tax Act; however, some states of the federation have instituted additional revenue statutes, which they administer. They are responsible for accounting to the State Government for all revenue collected (Abia State Internal Revenue Service, 2024). In Kwara State, government has re-branded and repositioned her Internal Revenue Agency to serve its original purpose of sourcing fund for government expenditures and other developmental projects. Specifically, tax collection received serious restructuring to mitigate tax evasion and avoidance. However, in the process of achieving these objectives, dispute becomes inevitable between the KW-IRS and different category of its taxpayers.

### **Tax Dispute**

Dispute has become part of human interaction. According to Nnadi (2024), dispute is a disagreement, argument, contention, contestation, controversy and disputation that may come in the process of tax assessment and payment. In tax environment, tax disputes are the objections of Tax payers to the assessment raised on them by the Tax Authority. Meanwhile, not all these disputes are serious, and we may choose to ignore some without any consequences. However, some are more serious and cannot be ignored. Tax disputes are common feature of modern tax systems around the world (HM Revenue & Customs, 2017). They are said to occur when taxpayers disagree with the view provided by tax administrators in respect of the taxpayer's tax liability or entitlements and related issues and take some action regarding this disagreement (HM Revenue & Customs, 2017). In another vein, tax dispute refers to a disagreement or controversy which arises between the taxpayer and the revenue authority relating either to interpretation of the law or the evidence or both during tax collection (Kilenga 2022). Regardless of when and how it happens, tax dispute have to manage carefully and constructively. If not, the purpose of prompt collection of revenue for government can be obstructed. It against this backdrop that tax administrators across the world put in place several mechanisms to entertain tax related complains and addresses it forthwith.

### **Tax Dispute Management**

Anyebe (2020) defines dispute management as outlined policies and procedures to prevent or reduce conflicts in order to resolve them meritoriously and acceptably to both the tax administrator and tax payers. This author went on to characterized tax management as the sophisticated tax administrations in which the taxpayer has faith in the administration's impartiality and equity. The process involves several tactics put in place to make sure that preventable conflicts do not arise and that situations only very seldom turn into lawsuits or peace resolution. The World Bank (2021) considered tax dispute management as the facilitating the fair and efficient assessment and collection tax. World Bank believed that the best way to manage tax dispute is to keep them from happening in the first place. But dispute in human interaction as earlier noted remains inevitable, hence, beyond dispute prevention, tax administrator needs to set different mechanisms that immediately manage and resolve discrepancies that might arise at the process of collecting tax. To this end, tax

dispute management can be referred to the processes, strategies, and legal mechanisms used by tax authorities and taxpayers to prevent, address, and resolve disagreements that arise during the assessment, collection, or interpretation of tax obligations (Ogundele & Adebayo, 2022). In simple terms, it is how conflicts between taxpayers and tax authorities (like FIRS or State Revenue Boards in Nigeria) are handled whether through negotiation, mediation, tribunal or court processes to ensure fairness, compliance, and revenue stability (Ndung'u, 2023). By highlighting "processes, strategies and legal mechanisms," these definitions reflect that tax dispute management is both preventive and resolute. The strategies include the use of mediation, reconciliation or arbitration instead of court action or a semi-judicial body to handle formal disputes. While on the hands, preventive mechanisms entails avoiding tax dispute before it starts through tax education, digital systems, complain desk etc. (Adeyemi & Hassan, 2023).

## **Review of Empirical Studies**

### **Tax Dispute Management Mechanisms in Nigeria and Its Challenges**

Several studies have been carried out on the various mechanisms employed by government at different levels to mitigate incessant tax related disputes in Nigeria. Chime et al. (2024) carried out a study on the various avenues provided under Nigerian law for resolving tax disputes. The study did not adopt empirical investigation, rather, adopted doctrinal research methodology, using relevant statutory provisions, treaties, scholarly journal articles, and books. The study found that Nigeria's current dispute resolution mechanisms such as Federal and State litigation processes and Tax Appeal Tribunal need to be revised and aligned with global best practices for dispute resolution. Chime et al. (2024) concluded that Nigeria's tax dispute settlement mechanism be extended to allow the arbitrary of tax disputes to expedite settling tax disputes. This research appears to focus only on legal texts and policy documents without incorporating the views of key stakeholders (e.g., tax consultants, FIRS officials, judges, business owners). Toheeb (2025) explored the mechanisms for settling tax disputes such as administrative channels, tax appeal tribunal, litigation, and alternative dispute resolution methods in Nigeria. The study provided a comprehensive analysis of challenges, and implications of resolving tax related disputes within the country's legal framework. Through a critical analysis of relevant literature and laws, the research contributed to knowledge by shedding unveiling factors like lack of adequate funding and resources for institutions like the TAT, limited capacity to effectively manage and resolve tax disputes in Nigeria. The study identified multiple tax dispute resolution pathways in Nigeria which gives a holistic overview of the existing legal and alternative frameworks to settle tax dispute. It was literature-based without field data.

Real-world experiences sometimes validate or challenge the conclusions drawn from desk-based research. Ojo (2023) examined dispute resolution mechanisms on tax audit on corporate financial performance on money deposit banks in Nigeria. Dispute resolution is a process whereby the parties involved resolve their differences outside the court. Ojo (2023) employed descriptive research design using primary source of data (structured questionnaire) to collected information from twenty (20) respondents (Accountants and Managers) in money deposit banks in Lokoja, Kogi State. With the use of simple regression analysis, the study revealed that tax audit dispute resolution has significant effect on corporate financial performance. Unlike many doctrinal studies, this research was empirically grounded using primary data from actual bank officials. It contributes to evidence-based understanding of dispute resolution's effect on the corporate sector. But the

study was limited in the sense that it focused only at the bank sectors without considering other sectors in Nigeria. Abraham (2020) investigated problems associated with tax collection system in Nigeria with reference to problems of tax collection system in Lagos State and to proffer possible solutions to the identified problems. The study made use of forty-one (41) survey questionnaires containing ten (10) relevant questions. Descriptive statistics were used to analyse forty-one (41) usable responses. The outcome of the analysis using Z-test statistic showed that poor tax collection system had significant negative effect on Lagos State Total Revenue. Also, the study shows that Nigeria tax system was confronted with many issues and challenges such as multiplicity of taxes, bad administration, non-availability of database, tax touting and complex nature of the tax laws (Abraham, 2020). Lagos is Nigeria's highest internally revenue-generating state, so studying its tax collection challenges provides insight that can inform national reforms. However, the study identifies administrative problems but did not critically analyze challenges posed by tax laws, institutions (LIRS, FIRS) or court/tax tribunal systems.

Saraki and Raji (2024) conducted a comprehensive analysis of dispute management strategies employed by commodity market associations in Kwara State, Nigeria. These authors employed qualitative research design on in-depth interviews with key stakeholders, including association leaders, members, and individuals involved in the administration of dispute management processes. Findings showed that commodity Market Associations in Kwara State had in place some conflict management mechanisms or methods such as mediation, arbitration, informal discussions, even litigation, although they were wary or cautious of litigation as a conflict resolution mechanism (Saraki & Raji, 2024). This provides context-specific insights into how grassroots actors resolve disputes without relying solely on formal state mechanisms. This can contribute to alternative dispute resolution (ADR) theory and practice in local contexts, even when it was narrowly focused on commodity market associations in the state, which limits its applicability to other sectors (e.g., transport unions, professional bodies). Olumoh (2024) investigated the impact of digitalization of tax administration on the performance of Kwara State Internal Revenue Service (KW-IRS). The study employed a quantitative cross-sectional survey research design and used a random sampling technique to select 292 respondents from both the demand and supply sides. The study employed PLS-SEM technique for quantitative data analysis. Findings revealed that: (i) e-tax registration had significant positive influence on revenue performance (ii) e-tax payment had significant positive impact on revenue performance, implying that e-tax registration and e-tax payment have significantly improved revenue performance. Based on findings, the study, recommended that KW-IRS should further scale up the use of digital tools in all tax streams as well as a robust electronic tax audit to track the payment pattern of taxpayers. The study highlighted the importance of tax dispute prevention mechanism such as digitization of the process of collecting and assessing taxes. Never the less, the study did foreseen possible challenges such as lack of awareness about the usage by the taxpayers, particularly, informal sector taxpayers.

### **Theoretical Framework**

This study is anchored on procedural justice theory to explain best options to the management of tax dispute. This theory was developed by Tom R. Tyler in the late 1980s and early 1990s. It emphasizes the importance of fair procedures in resolving disputes and allocating resources, focusing on factors like consistency, lack of bias, and respect for individuals (Adebisi & Ezenwa, 2022). According to Bradford and Julia (2023), understanding why people cooperate and comply with the law is vital for the formulation of legal policy and

indeed the functioning of the justice system. Therefore Procedural justice theory (PJT) emerged to give those require basis like decision-making process or the set of policies that are used to make allocation decisions. Ansems et al. (2021) contended that the extent people perceive control within the legal process (e.g., they have 'voice' or the opportunity to present their case) determine how they are more willing to accept an unfavorable decision or outcome of the proceeding.

Murphy (2004) explained that when taxpayers believe the tax authorities treat them fairly, they are more likely to comply with tax laws, even if they do not fully agree with the outcome. While to Guglyuvatyy (2022), it is not just about whether they win or lose in a tax dispute, but whether their voices and rights are respected during the process. Hence, taxpayers have to be given fair hearing through organized system that provides inclusive dispute management. However, this theory is critic that people act rationally if treated fairly, they will cooperate. But emotions, ignorance, or distrust of government can make people act irrationally even when the process is fair (Zheng et al., 2020). When tax authorities like KW-IRS uses transparent and fair procedures, taxpayers are more likely to comply voluntarily, even if the tax outcome is not in their favour. Also, fair handling of disputes builds trust in tax institutions, which is crucial for long-term tax morale and revenue generation. It against this back drop that this theory becomes suggested framework for the discussion of effective management tax dispute.

### **Methodology**

**Research Design:** This study employed a descriptive survey research design to investigate the challenges of tax disputes in Kwara State by blending both quantitative and qualitative method of data collection together. This implies that the study employed the use of questionnaire and oral interview to collect primary data.

### **Study Population**

The population of the study comprised 13,802 registered taxpayers in KW-IRS who had disputed their tax, (Tax Assessment Department Record, 2025).

### **Sample Technique and Sampling Size**

The study employed purposive sampling technique to select 345 taxpayers such as unstructured, structured and High Net-work Individuals (HNL) who had at one time or the other raised objection or disputed their liabilities, 30 staff of Kwara State Internal Revenue Service (KWIRS) and 20 Tax Dispute Arbitrators/lawyers. The unstructured taxpayer includes Transporters, SMEs and Artisans, Structured taxpayers were corporate firms and trade unions, while High Net-worth Individuals (HNI) involves private business service providers with high profile income. Three hundred and ninety-five (395) respondents were selected and administered copies of questionnaire for the study.

Similarly, 20 out of these selected respondents were designated for Key Informant (KII) and In-depth Interview (IDI) sessions. The Informants to the oral interview sessions were purposively selected based on their knowledge about tax dispute related matter. Out of 395 copies of questionnaire distributed, 377 copies were retrieved back and 12 interview sessions; 7 KII and 5 IDI, were successfully conducted.

### **Method of Data Analysis**

Quantitative data collected were analysis using descriptive analysis of frequency and percentage, while oral interview collected was subjected to content analysis.

## Data Presentations, Analysis and Discussion of the Findings

**Table 1: Distribution of taxpayers/administration responses**

Taxpayers/Administrators	Frequency	Percentage (%)
Tax Consultants/Mediators	45	11.9%
Tax Collectors, Kw-IRS staff	17	4.5%
High Net-Worth Individuals	23	6.1%
Unstructured Taxpayers	201	53.3%
Structured Taxpayers	91	24.2%
<b>Total</b>	<b>377</b>	<b>100.0</b>

**Source:** *Researcher's Field Survey, 2025*

The survey included 377 participants categorized based on their roles in the tax ecosystem of Kwara State. Among them, 45 respondents, representing 11.9%, were tax consultants or mediators who assist in resolving tax issues and offer expert advice. Tax collectors from the Kwara State Internal Revenue Service (KW-IRS) comprised 17 respondents, accounting for 4.5% of the total, indicating a relatively low direct input from tax authority personnel. High net-worth individuals, who often require special tax considerations due to their substantial wealth, numbered 23 respondents, making up about 6.1% of the sample. The largest group was unstructured taxpayers, totaling 201 respondents or 53.3%. Structured taxpayers, likely those who are formally registered their companies, comprised 91 respondents, representing 24.2% of the participants.

**Table 2: Demographic Distribution of the Respondents based on their of Years of experience on tax related matters**

Educational Qualifications	Frequency	Percentage (%)
Less than 2 years	47	12.5%
2-5 years	81	21.5%
6-10 years	103	27.3%
above 10 years	146	38.7%
<b>Total</b>	<b>377</b>	<b>100.0</b>

**Source:** *Researcher's Field Survey, 2025*

The survey encompassed 377 participants, categorized by their years of experience in handling tax-related issues. Among them, 47 respondents, representing 12.5%, have less than 2 years of experience, indicating a relatively small portion of participants are new to tax-related matters. A total of 81 respondents, accounting for 21.5%, have between 2 and 5 years of experience, reflecting a growing number of individuals with moderate exposure. The group with 6 to 10 years of experience includes 103 respondents, making up 27.3%, signifying a significant proportion of respondents who are quite seasoned in tax-related matters. The largest group comprises 146 respondents, representing 38.7%, who have more than 10 years of experience, reflecting a strong representation of highly experienced individuals in the study.

**Research Question One: What are the cause of tax dispute between tax authority and taxpayer in Kwara State, Nigeria, N=377**

**Table 3: Distribution of respondents by rating of causes of tax dispute in Kwara State**

Variables	(Ratings) Group	Frequency	Percentage (%)	( $\bar{x}$ ) Mean
Inaccurate assessment	Strongly Agree	177	46.8	4.16
	Agree	123	32.6	
	Undecided	51	13.7	
	Disagree	11	2.9	
	Strongly Disagree	15	4.0	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	
Inefficient adjustment	Strongly Agree	48	12.7	4.11
	Agree	73	19.3	
	Undecided	28	7.6	
	Disagree	89	23.6	
	Strongly Disagree	139	36.8	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	
Double taxation	Strongly Agree	155	41.2	3.69
	Agree	89	23.5	
	Undecided	40	11.7	
	Disagree	49	13.0	
	Strongly Disagree	44	11.7	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	
Tax process enforcement	Strongly Agree	99	26.2	3.72
	Agree	176	46.7	
	Undecided	32	8.4	
	Disagree	36	9.6	
	Strongly Disagree	34	9.1	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	

**Source:** *Researcher's Field Survey, 2025*

**Note:** In terms of causing tax dispute in Kwara State, Nigeria, respondents were mostly affected by inaccurate tax assessment by the authority. Given a 5-point liket scale, the mean score was 4.16. This was followed by inefficient tax adjustment (Mean = 4.11). Tax enforcement process also raise disputation (mean = 3.72). The least of the reported cased was double taxation (mean = 3.69).

The table reveals the causes of tax disputes between the tax authority and taxpayers in Kwara State based on respondents' rating. Inaccurate tax assessment recorded the highest level of agreement, with a combined total of 300 (79.4%) respondents agreeing or strongly agreeing. Only 26 (6.9%) respondents disagreed or strongly disagreed, while 51 (13.7%) remained undecided. This indicates that a significant majority of taxpayers see inaccurate assessments as a major source of dispute, possibly due to poor record-keeping, estimation methods, or lack of transparency from tax officials. Tax enforcement process also had a high agreement rate, with 275 (72.9%) respondents acknowledging it as a cause of dispute. Only 70 (18.7%) disagreed, and 32 (8.4%) were undecided. This suggests that the approach and

methods used in enforcing tax compliance may be viewed as unfair or overly aggressive, creating tension between the tax authority and taxpayers. Double taxation was identified by 244 (64.7%) of respondents who either agreed or strongly agreed, while 93 (24.7%) disagreed or strongly disagreed, and 40 (10.6%) were undecided, this opinion to the possibility of overlapping tax jurisdictions which may confuse or overburden taxpayers and contribute to disputes. In contrast, inefficient tax adjustment recorded the least agreement, with only 121 (32.0%) of respondents expressing that it causes disputes. A larger portion, 228 (60.4%), disagreed or strongly disagreed, while 28 (7.6%) were undecided. This indicates that respondents do not consider inefficient tax adjustment procedures a major factor driving tax disputes, possibly because it is less visible or less commonly experienced compared to the other issues. Overall, the data indicates that inaccurate tax assessment, tax enforcement processes, and double taxation are the dominant perceived causes of tax disputes in Kwara State, with over 60% agreement in each case. Inefficacy of tax adjustment, however, is considered a minor cause. The presence of undecided responses across the variables also highlights the need for improved taxpayer education, clearer processes, and greater transparency in the tax system. Oral interviews conducted with key informants support these findings, emphasizing that many tax disputes stem from lack of tax clarity, aggressive enforcement, and overlapping tax demands as the causes of tax disputes. An informant (A female, Aged 45yrs) who happened to be a trader has this to say.

One of the major problems we face is that, the tax officials don't explain clearly how they calculate the amount we are supposed to pay. Sometimes, they just bring a figure and expect us to pay without question. If you try to ask questions, they see it as being stubborn or uncooperative. There are also times when different officials come with different amounts for the same business. It confuses us and makes us feel cheated. That's why many traders argue or refuse to pay until things are clarified. Honestly, most of us are willing to pay, but the way the tax people handle it brings too much misunderstanding (IDI/M/Trader/51yrs/2025).

On the other hand, a staff of KW-IRS (male, 39 years) has this to say concerning major causes of tax dispute in the State,

Most tax disputes occur because taxpayers lack proper understanding of tax laws and often fail to keep accurate financial records. Some also rely on misinformation or intentionally under-declare their income. These issues make assessments challenging and often lead to disagreements (KII/F/tax collector/31yrs/ 2025)

Supporting the above argument, Kilenga (2022) argued that tax dispute occur when there is a disagreement or controversy which arises between the taxpayer and the revenue authority relating either to interpretation of the law or the evidence or both during tax collection. In Kwara State, the finding of the study suggest that matters relating to double taxation and process of enforcing tax payment without adequate information to the taxpayers, have been causing dispute between the taxpayers and tax collectors . This implies that tax collectors employed the use of force to approach taxpayer, particularly, uneducated taxpayers who could not access needed information regarding what is expected of them to pay as tax. On the issue, inaccurate tax assessment recorded, it safe to submit that many of the taxpayers are fond of declaring unverified or/and under reported record of their income for essay and accurate tax assessment.

**Table 4: Respondents rating of mechanisms put in place to resolving Tax disputes in Kwara State N=377**

Variables	(Ratings) Group	Frequency	Percentage (%)	( $\bar{x}$ ) Mean
Tax Audit Reconciliation Committee meeting	Strongly Agree	101	26.8	3.77
	Agree	123	32.6	
	Undecided	127	33.7	
	Disagree	19	5.0	
	Strongly Disagree	7	1.9	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	
Tax Audit Reconciliation Committee & Use of Revenue Court for resolution,	Strongly Agree	97	25.7	3.78
	Agree	131	34.8	
	Undecided	123	32.6	
	Disagree	21	5.6	
	Strongly Disagree	5	1.3	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	
Alternative Dispute Resolution (ADR)	Strongly Agree	9	2.4	2.38
	Agree	27	7.2	
	Undecided	157	41.6	
	Disagree	91	24.1	
	Strongly Disagree	93	24.7	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	
Audit Reconciliation Committee, Use of Revenue Court for resolution and Tax Administrative Review by Kw-IRS	Strongly Agree	97	25.7	3.72
	Agree	115	30.5	
	Undecided	135	35.8	
	Disagree	23	6.1	
	Strongly Disagree	7	1.9	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	

**Source:** *Researcher’s Field Survey, 2025*

**Note:** In terms of mechanisms put in place for resolving tax disputes in Kwara State, respondents indicated that the combined use of Tax Audit Reconciliation Committee and Revenue Court recorded the highest mean score (Mean = 3.78), closely followed by Tax Audit Reconciliation Committee meetings (Mean = 3.77). The integration of Audit Reconciliation Committee, Revenue Court, and Tax Administrative Review by KW-IRS also showed moderate effectiveness (Mean = 3.72). However, Alternative Dispute Resolution (ADR) was the least utilized or least effective mechanism, with a significantly lower mean score of 2.38, indicating low acceptance or awareness among respondents.

The table revealed the mechanisms put in place in resolving Tax disputes in Kwara State based on respondents' perceptions. Audit reconciliation committee has total of 224(59.4%) respondents combining agree and strongly. Only 26(6.9%) respondents combining disagree and strongly disagree, a significant portion of 127(33.7%) respondents, remained undecided, indicating a need for increased awareness or clarity regarding this mechanism. Use of revenue court for resolution has combined 228(60.5%) respondents' agreements with a minimal of 26(6.9%) respondents' disagreements, while 123(32.6%) respondents were undecided, suggesting that though the mechanism is recognized, its accessibility or

effectiveness might be in question. Alternative dispute resolution (ADR) has only 36(9.6%) respondents agreed or strongly agreed, with 184(48.8%) respondents disagreed or strongly disagreed. 157(41.6%) respondents were undecided, highlighting a potential lack of cognizance or trust in ADR methods within the tax dispute context. Tax administrative review by KW-IRS with a total of 212(56.2%) combining respondents' agreements, matched up with only 30(8.0%) respondents' agreements. 135(35.8%) of the respondents were undecided, indicating that while the mechanism is acknowledged, its processes or outcomes might not be well understood. The data indicates that the Taxpayer Complaints Desk Office, Revenue Court, and Tax Administrative Review by KW-IRS are the most recognized mechanisms for resolving tax disputes in Kwara State, each with over 50% agreement among respondents. In contrast, Alternative Dispute Resolution (ADR) is less recognized or trusted, with less than 10% agreement (The mean score of 2.38 is less than the mean average of 2.5 given a 5-point likert scale) and nearly half of the respondent's expressing disagreement. The high percentage of undecided responses across all mechanisms suggests a need for enhanced communication and education regarding the available tax dispute resolution avenues. Oral interview obtained from the informants aligned with the above data that KW-IRS has different available options in resolving tax dispute that arise. A desk officer in tax assessment office has this to say,

Our service not include collection of tax for government, but involves receiving taxpayer's complains reassessment of required tax and engaging in mutual negotiation with aggrieved tax payers. Because of this, the management has different department and at different stages of complains targeted to address tax disputed related matter. However, if our office unable to reach a common ground with the aggrieved taxpayers, then we or taxpayer can move to Revenue Court for resolution through a litigation process (KII/M/KW-IRS/45yrs/2025).

On the other hand, member of trader union; Igbo trade association talked about what he knows about tax dispute resolution mechanism in Kwara State,

When we had an issue with KW-IRS over indiscriminate charges asking our members to pay, we were invited to their office by tax audit reconciliation committee but we were not satisfied with the resolution of the committee. So, we decided to approach court called Revenue Court for resolution (IDI/M/Taxpayer/51yrs/2025)

Cementing these findings is the study of Ndung'u, (2023) who said negotiation, mediation, tribunal or court processes are to ensure tax fairness, compliance and revenue stability. While to Toheeb (2025), mechanisms for settling tax disputes include administrative channels, tax appeal tribunal, litigation, and alternative dispute resolution methods in Nigeria. This further confirmed that setting up revenue court for resolution and tax audit reconciliation committee meeting strategies by KW-IRS are in line with expected procedures for resolving tax related dispute in Nigeria. Nevertheless, this existing study showed that alternative dispute resolution method as obtainable in other previous studies is not generally in use in Kwara State.

**Table 5: Respondents’ rating of challenges of managing Tax Dispute by Tax authority (KWIRS) in Kwara State N=377**

Variables	(Ratings) Group	Frequency	Percentage (%)	( $\bar{x}$ ) Mean
Lack of independent Alternative Dispute Resolution Tax experts	Strongly Agree	103	27.3	3.49
	Agree	89	23.6	
	Undecided	109	28.9	
	Disagree	41	10.9	
	Strongly Disagree	35	9.3	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	
External Interference in the process of Resolution	Strongly Agree	99	26.2	3.46
	Agree	95	25.2	
	Undecided	101	26.8	
	Disagree	43	11.4	
	Strongly Disagree	39	10.3	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	
Poor Record-Keeping by tax payers	Strongly Agree	101	26.8	3.46
	Agree	97	25.7	
	Undecided	93	24.7	
	Disagree	45	11.9	
	Strongly Disagree	41	10.9	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	
Inadequate Inter-Agency corporation	Strongly Agree	105	27.9	3.47
	Agree	91	24.1	
	Undecided	95	25.2	
	Disagree	47	12.5	
	Strongly Disagree	39	10.3	
	<b>Total</b>	<b>377</b>	<b>100.0%</b>	

**Source:** *Researcher’s Field Survey, 2025*

**Note:** Regarding the challenges of managing tax disputes by the tax authority (KWIRS) in Kwara State, lack of independent Alternative Dispute Resolution tax experts was identified as the most significant challenge (Mean = 3.49). This was closely followed by inadequate inter-agency cooperation (Mean = 3.47). External interference in the resolution process and poor record-keeping by taxpayers were also notable challenges, both with mean scores of 3.46. Overall, the results suggest that institutional and administrative inefficiencies are key constraints affecting effective tax dispute management in the state.

This table illustrated respondents' insights built on the challenges of managing Tax dispute by tax authority (KWIRS) in Kwara State. Lack of independent alternative dispute resolution tax experts has a combined 192(50.9%) agreement from the respondents, 76(20.2%) combining respondents’ disagreements, coupled with 109(28.9%) respondents that were undecided, indicating a significant portion of respondents are uncertain about the adequacy of specialized expertise. External interference in the process of resolution with total of 194(51.5%) respondents agreed and strongly agreed, while 82(21.7%) respondents disagreed and strongly disagreed. Respondents that were undecided result to be 101(26.8%), suggesting that while over half perceive interference as a challenge, a notable portion remains uncertain. Poor Record-Keeping by Taxpayers combined 198(52.5%) respondents’

agreements, 86(22.8%) respondents' disagreements, merged with 93(24.7%) undecided respondents, highlighting that over half recognize record-keeping issues, but a quarter are unsure. Inadequate inter-agency cooperation has a total of 196 (52.0%) combining agreed and strongly agreed from the respondents. 86(22.8%) sums of respondents disagreed and strongly disagreed, coupled with 95(25.2%) undecided respondents, indicating that while a majority see inter-agency cooperation as a challenge, a significant number are uncertain.

The data indicates that over half of the respondents perceive each of the listed factors as significant challenges in managing tax disputes by KWIRS in Kwara State. Inadequacies in specialized expertise, external interference, poor taxpayer record-keeping and inadequate inter-agency cooperation are all recognized as major impediments. The substantial percentages of undecided responses across all variables suggest a need for increased transparency, communication, and education regarding the tax dispute resolution processes and the roles of various stakeholders. Oral interview obtained from the informants is not different with the above data that KW-IRS is confronted with numerous challenges among which is non-availability inexistence of alternative dispute resolution mechanism capable of intervening on a neutral ground. A seasoned tax arbitrator gave an insight into this,

Out of the various mechanisms available for tax dispute resolution strategies in Kwara State, ADR is not functioning. KW-IRS uses tax audit reconciliation committee meetings made up of their staff which ordinary taxpayers considered as one sided forum. That is why many of these disputes ended up in court (KII/ Arbitrator /57yrs/ 2025).

Also, a senior Staff of KW-IRS narrated some of their challenges

When we are in dispute with prominent taxpayers, resolving it has not been easy. Such taxpayer approaches politicians or top government officials to get favour and reduce or escape payment. While the uneducated taxpayers, inability to keep record of tax receipt become problematic issue to resolve (KII/F/KW-IRS/41yrs/2025)

Results from the above findings are different from the study of Abraham (2020) who contended that Nigeria tax system is confronted with many issues and challenges such as multiplicity of taxes, bad administration, non-availability of database, tax touting, complex nature of the tax laws. Invariably, beyond these itemized challenges by Abraham (2020), Kwara State internal revenue service is heavily confronted with non-availability of ADR mechanism that neutrally and independently intervene and resolve tax dispute between the tax agency and tax payer in the State. In addition, the interference of political and government officials during the dispute suggest a serious limitation to the fair resolution outcome of the dispute. This narrative negates procedural justice theory that suggests tax authorities like KW-IRS should employ transparent and fair procedures to ensure voluntary compliance of tax payment. Hence, once unfair resolution dominate tax dispute procedure, tax collection becomes difficult. On the issue of poor records keeping, many taxpayer believe to be uneducated lack adequate record to substantiate their claim during resolution procedure and that has been a reoccurrence challenge facing KW-IRS. Resolving this type of challenge can be so demanding and strenuous due to the level of education of the taxpayer.

## **Conclusion**

It is obvious that Kwara State Internal Revenue Service is experiencing tax disputes in the course of generating tax revenue in the State. These disputes were as a resulted of

inaccurate tax assessment of taxpayers, double taxation levied on taxpayers by tax authority and poor enforcement of tax by the tax authority. The agency had since deployed several mechanisms in resolving these disputes among which are tax audit reconciliation committee meeting set up to jointly address area of discrepancies between the aggrieved taxpayers and the agency. Also, many taxpayers have been dragged to revenue court for resolution, while some of the disputes were only subjected to tax administrative review; a procedure that involves mere adjustment of the complained tax to be paid. In spite of these laudable mechanisms put in place by the KW-IRS, the agency is confronted with numerous challenges like inadequate alternative tax disputes resolution experts who can work neutrally without the influence of any disputants who can resolve tax dispute on the account of win-win solution. Also included in the challenges of KW-IRS on tax disputes are interference of external factors that influence the process of dispute resolution in favour one party and poor record-keeping by taxpayers. It is therefore concluded that many factors have been militating against the management of tax disputes in Kwara State.

### **The Wayforward**

In line with the conclusion of this study, the following ways are hereby suggested as remedy to these challenges.

- i. KW-IRS should advocate and support the establishment of State Tax appeal Tribunal (TAT) instead of at the regional level and other ADR experts, such as trained tax mediators and arbitrators. This body should operate outside the regular structure of KW-IRS to ensure impartiality and uphold the principles of fairness and neutrality in resolving tax disputes.
- ii. The agency should improve and restricts internal policy frameworks that prevent political or external interference in the dispute resolution process.
- iii. KW-IRS should organize regular taxpayer's education programs and sensitization campaigns on the importance of proper record-keeping, and transparent dealings with the tax authority. This will reduce discrepancies and build a culture of tax compliance and cooperation.
- iv. The new four tax acts recently approved by president Bola Ahmed Tinubu when it starts in January, 2026 shall hopefully assist to reduce cases of tax disputes.
- v. Finally, when enforcement is necessary, it should be done with respect for human rights and due process.

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