

A critique to the non-compliance with the provisions of Vat Act in Nigeria

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Abstract

Value Added Tax is one of the key instruments used by the Nigerian government to generate revenue for public services and infrastructure. Its operation is governed by the VAT Act. VAT as one of the most significant non-oil revenue sources is facing widespread non-compliance. These inter alia, include weak compliance among taxpayers, especially in the informal sector; frequent under-declaration of sales by registered businesses. This undermines its effectiveness and contribution to fiscal stability. This paper explores the key statutory instruments governing VAT compliance highlighting how these laws are intended to regulate registration, filing of returns, remittance of tax and record keeping by taxable persons. The paper identifies the nature and extent of non-compliance such as the failure to register and late or non-filing of returns. It further shows that non-compliance is more pronounced in sectors such as the informal trade and retail markets, transportation, hospitality and entertainment, construction and the fast-growing digital economy. These gaps are traced to factors such as weak institutional enforcement, corruption, limited taxpayer awareness, economic pressures and complex administrative procedures. The paper also analyses the legal and economic implications of non-compliance. It reviews the measures adopted by government and the Federal Inland Revenue Service such as introduction of compliance thresholds for small businesses. The study concludes that while these reforms have improved VAT administration, they remain insufficient in closing the compliance gap. It recommends inter alia a more robust enforcement of penalties and simplification of administrative procedures. Only through such reforms can VAT serve as a reliable tool for fiscal sustainability, economic development and the promotion of equity in Nigeria's tax system.

Keywords: Vat, tax, non-compliance, tax evasion, offences, penalties, FIRS

Introduction

Value Added Tax (VAT) is one of the significant sources of revenue for Nigerian government. Revenue generated from VAT plays a critical role in providing funds to enable government perform its duties of providing public services and infrastructures.

The Value Added Tax Act ^[1] is the legislation that govern the VAT. It was principally, enacted in Nigeria as Decree. ^[2] It was enacted to replace the Sales Tax regime and introduce more efficient system of taxing the consumption of goods and services. It was designed as a multi-stage consumption tax that is collected at each point of sale in the production and distribution chain, with the ultimate burden resting on the final consumer. This was re-enacted and redesignated by the National Assembly in 2004. ^[3] The Act administered by the Federal Inland Revenue Service (FIRS) and has grown to become one of the most important sources of non-oil revenue for the country. The proceeds from VAT are shared among the federal, state, and local governments, providing vital funding for public services, infrastructure, and economic development, while also helping to promote fiscal stability and reduce dependence on oil revenue. ^[4]

For the purposes of this chapter, "non-compliance" refers to any failure by a taxable person or entity to adhere to the provisions of the Value Added Tax Act. This includes acts such as failing to register as a taxable person, under-declaring sales, charging VAT without remitting it to the Federal Inland Revenue Service, making false returns, or failing to file returns within the time stipulated by law. ^[5]

The purpose of this chapter is to examine the problem of non-compliance with the provisions of the Value Added Tax Act in Nigeria, its causes, and its implications for revenue generation and economic growth. The chapter is structured

to first analyse the various forms of non-compliance, then explore the legal and institutional mechanisms for enforcement, and finally assess the broader economic consequences of such practices. This structure allows for a comprehensive understanding of both the legal framework and the practical realities affecting VAT administration in Nigeria.

Legal Framework

In order to identify the what constitutes non-compliance to the provision of the VAT Act in Nigeria, there is a need to know the legal framework governing the VAT and the compliance with it. To ensure that there is consistency, fairness, and predictability in how laws related to VAT are applied there is a need to explore its legal frame work. This is because legal framework normally provides a set of rules that individuals and organizations must follow, protecting their rights, ensuring justice, and preventing abuse or arbitrary decision-making. ^[6]

The phrase 'legal framework' is used to refer to the system of laws, regulations, policies, and legal principles that govern a particular area of activity or organization. ^[7] Therefore, legal frame that governs VAT means the structure within which legal rights and obligations in relation to the VAT are defined, enforced and interpreted. These inter alia include the statutes, case law, administrative regulations and guidelines issued by the relevant tax authorities. ^[8]

VAT Act is the legal framework for the imposition, assessment, collection and accounting of VAT. In other words, the Act outlines the obligations of taxpayers, registration procedures, and enforcement mechanisms. This is to ensure proper collection, remittance and administration

of VAT. It is also to promote transparency and compliance within the Nigerian fiscal system. Consequently, understanding the legal provisions on VAT is essential for the business men and tax authorities. This is to prevent tax evasion, and foster a compliant tax culture in Nigeria. Compliance to the provisions of the Act is necessary. Looking at the role played by the revenue generated from it is of great importance.

The Value Added Tax Act, Cap V1, Laws of the Federation of Nigeria 2004 (as amended), remains the principal legislation regulating the imposition, collection, and administration of VAT in Nigeria. The Act applies to the supply of all goods and services in Nigeria, except those specifically exempted in the First Schedule, and also to the importation of goods into the country.^[9]

One of the key features of the Act is its requirement that every person who engages in taxable activities must register with the Federal Inland Revenue Service upon the commencement of business.^[10] The Act further provides for the filing of monthly returns by taxable persons, specifying the amount of output tax collected, the input tax paid, and the balance payable to the tax authority.^[11] Where a taxpayer fails to remit VAT collected within the statutory period, the law imposes penalties, interest, and in some cases, criminal liability.^[12]

The Finance Act constitutes an important component of the legal framework governing VAT compliance in Nigeria. Enacted annually in recent years, these Acts serve to amend existing tax laws, including the Value Added Tax Act, in order to align them with current economic realities, fiscal policy objectives, and international best practices.^[13] Through these legislative updates, the scope, rate, and administrative processes of VAT are periodically reviewed to enhance revenue mobilization and improve compliance.

One of the most significant amendments introduced through the Finance Act 2019 was the increase of the VAT rate from 5% to 7.5%, a change aimed at boosting non-oil revenue and supporting government expenditure on infrastructure and social services.^[14] The Act also introduced a turnover threshold of ₦25 million, exempting small businesses from the obligation to register, charge, or remit VAT.^[15] This provision was designed to ease the compliance burden on micro enterprises while allowing the Federal Inland Revenue Service to focus its enforcement efforts on larger taxpayers.

The Company Income Tax Act (CITA), Cap. C21, Laws of the Federation of Nigeria 2004 (as amended), though primarily concerned with the taxation of companies profits, plays a significant role in the legal framework governing Value Added Tax (VAT) compliance in Nigeria. This is because many VAT registered entities are also subject to company income tax obligations, and the administration of both taxes falls under the purview of the Federal Inland Revenue Service (FIRS).

Under CITA, companies are required to maintain proper books of account, file periodic tax returns, and make accurate disclosures of their income and business transactions. These record keeping and reporting requirements facilitate VAT compliance, since VAT assessments rely heavily on the accuracy of sales, purchase, and expense records kept by taxable persons. In effect, the statutory obligations under CITA indirectly reinforce the enforcement of VAT laws.

The Federal Inland Revenue Service (Establishment) Act 2007 provides the institutional and administrative backbone for the enforcement of VAT compliance in Nigeria.^[16] It establishes the Federal Inland Revenue Service (FIRS) as the primary agency responsible for the assessment, collection, and accounting of taxes, including Value Added Tax.^[17]

Section 2 of the Act outlines the functions of the FIRS, which include ensuring the accurate collection of taxes, enforcing compliance with tax laws, and providing taxpayer education to enhance voluntary compliance.^[18] The Act also grants the Service significant enforcement powers, such as the authority to access taxpayers' records, impose penalties, and recover unpaid taxes through court action or other lawful means.^[19]

In relation to VAT, the FIRS play a pivotal role in implementing the provisions of the Value Added Tax Act. This includes registering taxable persons, processing VAT returns, verifying the accuracy of declared figures, and ensuring the timely remittance of tax collected. The agency also conducts audits and investigations to detect underpayment, fraud, or other forms of non-compliance.

Generally, VAT Act is the main legal framework for matters related to the VAT. However, the Act has undergone through several amendments particularly under the Finance Act. Apart from these, the FIRS issued many regulations, guidelines and modification orders related to the VAT. Further more Companies Income Tax Act (CITA) as amended and Federal Inland Revenue Service Establishment Act (FIRSEA) also contain some provisions related to the VAT in Nigeria.

Nature of Non-Compliance

Non-compliance with the Value Added Tax Act in Nigeria manifests in various forms, reflecting both deliberate evasion and unintentional breaches of the law. At its core, non-compliance occurs when taxable persons fail to fulfill their statutory obligations under the Act, whether by omission or commission.^[20] Such breaches undermine the effectiveness of the VAT system and result in significant revenue losses to the government.

One of the most prevalent forms of non-compliance is the failure of eligible businesses to register for VAT. Despite the legal requirement under section 8 of the Act, many taxable persons operate without registering with the Federal Inland Revenue Service, thereby avoiding both the collection and remittance of VAT.^[21] Other common practices include the under-declaration of sales, charging VAT to customers without remitting it, falsifying VAT returns, and failing to submit monthly returns within the stipulated time frame.

The problem is not confined to small or informal enterprises. Some established companies engage in aggressive tax avoidance schemes, exploiting loopholes or ambiguities in the law to reduce their VAT liability.^[22] Moreover, certain non-resident entities providing digital goods and services to Nigerian consumers have historically escaped VAT obligations, although recent amendments through the Finance Acts have sought to address this gap.

The extent of non-compliance is exacerbated by systemic challenges, including weak enforcement capacity, inadequate taxpayer education, and the persistence of a large informal sector that operates outside the formal tax net. According to Federal Inland Revenue Service reports, VAT

compliance rates in certain sectors remain far below optimal levels, limiting the potential of VAT as a stable and predictable revenue source.^[23]

Understanding the nature and scale of these compliance gaps is critical to designing effective policy and enforcement strategies. Without significant improvements in registration, reporting, and remittance practices, the full economic benefits of the VAT system will remain unrealized.

It should be noted that non-compliance with the Value Added Tax Act is not evenly distributed across the Nigerian economy.^[24] Certain sectors experience higher incidences of breaches due to the structural nature of their operations, the predominance of informal transactions, or weak regulatory oversight. For instance, informal trade and retail market constitutes a significant portion of the Nigerian economy. However, many traders in this segment, operate without formal registration or issuing receipts to their customers. They conduct cash-based transactions that escape VAT assessment and remittance. In same vein, VAT is applicable on road transport services. However, it is rarely charged or accounted for in the segment. In hospitality and entertainment industry, many small hotels, restaurants, event centers, and entertainment outlets fail to register for VAT or under-declare their actual sales. In construction segment, some operators are very skillful in under-reporting contract values or fail to remit VAT collected from clients. Prior to the Finance Act 2020 amendments, non-resident companies providing online streaming, software, and other digital services to Nigerian consumers were largely outside the VAT net. In fact, even after the legal reforms of Nigerian tax system, enforcement remains challenging due to jurisdictional and technological limitations.^[25]

It is also noteworthy to state that the causes of non-compliance with the Value Added Tax Act in Nigeria are multifaceted. They are combination of economic, institutional, and behavioral factors. To improve compliance to the VAT legislations a person needs to have a clear understanding of the causes.

It pertinent therefore to mention that a significant portion of Nigerian businesses operate outside formal registration and regulatory oversight. This is part of the causes. This is because such types of businesses often lack proper record-keeping systems, making it easier to avoid VAT obligations. Limited awareness of the provisions of VAT Act on their obligations. This leads many to unintentional or deliberate non-compliance.^[26] Economic pressure is another cause of non-compliance. Thus, some businesses deliberately evade VAT to reduce operating costs and remain competitive in price-sensitive markets. This is more apparent in sectors with high competition and thin profit margins. People perception on misuse of revenue generated from taxation also discourages voluntary compliance among the taxpayers.

^[27] Inadequate monitoring, insufficient manpower, and bureaucratic inefficiencies within tax administration equally create opportunities for evasion. Corruption and unofficial arrangements between tax officials and taxpayers also undermine enforcement efforts and encourage non-compliance. Cumbersome registration and filing processes can discourage businesses from registering or remitting VAT, especially where compliance is perceived as time-consuming or costly.^[28]

It is important to note that in Nigeria, non-compliance with the provisions of VAT Act is a heinous act. This is because

it carries legal and economic repercussions that negatively affect not only public finance and business integrity but also the broader economy.

From the legal aspect, failure to register or to remit VAT or file accurate returns triggers administrative and criminal penalties. Taxpayers may face fines, accrued interest and prosecution. In severe instances, courts may order suspension of operations or compel recovery of unpaid tax. These enforcement mechanisms, though essential, can be burdensome especially for small businesses navigating an already complex system. Research has indicated that overly strict penalties, when not coupled with effective education and support, may not significantly improve compliance and can even discourage voluntary reporting.^[29] From an economic perspective, widespread VAT non-compliance results in substantial revenue leakage. Since VAT is a key source of non-oil revenue, uncollected tax limits the government's capacity to fund critical infrastructure, healthcare, education, and other social services. One empirical study estimated that closing the "VAT compliance gap" the difference between expected and actual VAT revenue could raise compliance to 70%, markedly improving the funding available for development.^[30] Non-compliance also skews competition: firms evading tax burdens can undercut thriving, compliant businesses on price, distorting the market. This dynamic disrupts fair competition and risks entrenching unethical business practices as norm, undermining the tax system's integrity and public trust. Moreover, poor VAT compliance dampens investor confidence. A weak fiscal governance framework signals risk to both domestic and foreign investors. Without a credible and transparent tax regime, inflows of capital may be discouraged, curbing growth prospects and stalling economic development. Further, reinforcing these outcomes, a study focused on Southwest Nigeria showed that tax avoidance across VAT and other taxes affected about 61% of the expected revenue, adversely impacting state-level budget execution and economic development.^[31]

Curbing the Non-Compliance in Nigeria

In Nigeria, there are several methods applied by the tax authorities to curb the attitude of non-compliance with the provisions of VAT Act by the taxpayers. These inter alia include provision of reliefs to the taxpayers, digitalization of collection and transaction monitoring system. Others are e-invoicing, automation of tax administration system. expansion of compliance among foreign and digital service companies, inter-agency coordination and legislative collaboration.^[32]

Accordingly, the Finance Act 2019 introduced a N25 million annual turnover threshold. Businesses earning below this level are temporarily exempted from VAT obligations and associated penalties, easing the compliance burden on micro-enterprises and aligning enforcement with revenue capacity. The FIRS implemented the VATrac system to automate VAT collection across branded shops, supermarkets, restaurants, and eateries. VATrac integrates directly with merchant billing systems to capture sales data, streamline returns, and facilitate seamless VAT remittance. Further, in an effort to strengthen oversight over Nigeria's digital economy, FIRS launched a real-time monitoring platform requiring banks, fintechs, and payment providers to integrate transaction data. This enables automated invoice reconciliation and enhances detection of VAT-eligible transactions.

The introduction of FIRS's e-Invoicing platform (FIRSMBS), coupled with the Automated Tax Administration System (ATAS), marks a leap towards full digitalization. Large taxpayers are now required to issue QR-coded e-invoices and connect their invoicing systems directly to FIRS, improving transparency and auditability. The Finance Act 2020 also mandated that non-resident suppliers of goods or services to Nigeria must register for VAT, obtain a TIN, and charge VAT on all taxable supplies. The FIRS may also appoint tax agents to withhold and remit VAT on behalf of non-residents, closing previous loopholes in digital economy taxation. In addition, FIRS has strengthened cooperation with sectors like fintech, the Central Bank of Nigeria, and the Economic and Financial Crimes Commission. It actively participates in international frameworks like the OECD's BEPS initiative. The agency has also issued guidance, circulars, and service improvements to aid taxpayer education and institutional consistency.

Provisions of the VAT Act on Non-Compliance

Legislative approach is part of the measures used by government to curb the attitude of non-compliance in Nigeria. Thus, VAT Act made several provisions for that purpose. Accordingly, the Act requires every taxable person to register with the FIRS within six months of the commencement of business. Failure to do so attracts a penalty of ₦50,000 for the first month in default and ₦25,000 for each subsequent month of default. This amount is inadequate. It is too small to deter the perpetrating the offence. The Act also provides that taxable persons are required to render VAT returns to the FIRS not later than the 21st day of the month following the month of transaction. Failure to file attracts a penalty of ₦50,000 for the first month and ₦25,000 for each subsequent month during which the default continues. This amount is also too meager. Hardly can this encourage people to comply with the provision of the VAT Act. Instead, it will rather encourage non-compliance habit. It can therefore not stop people from committing the offence. On the issue of failure to remit tax collected, it is provided that output tax exceeding input tax must be remitted to the FIRS along with the returns. Failure to remit VAT collected attracts a penalty of 10% of the tax due, in addition to interest at the prevailing Central Bank of Nigeria (CBN) minimum rediscount rate. Issuing false invoices or misrepresentation is another punishable offence under the Act. Thus, the Act criminalises the issuance of false invoices or the falsification of VAT records with intent to evade tax. Upon conviction, offenders may be liable to fines and/or imprisonment as prescribed in the Act. Obstructing, hindering, or assaulting an authorised officer of the FIRS in the performance of their lawful duties constitutes an offence punishable by fine and/or imprisonment. The Act also empowers the FIRS to recover unpaid VAT through distraint on the taxpayer's goods, chattels, and other property, following due process. This provides an effective enforcement mechanism against chronic defaulters. Further more, FIRS have power to take legal action against any individual or corporate person fails to comply with the provisions of the VAT Act. Thus, in the case of *Vodacom Business Nigeria Limited v. FIRS*,^[34] on the applicability of VAT on services provided by New Skies Satellites ("NSS"), an NRC, to Vodacom Business Nigeria Limited ("Vodacom"), the court ruled in favour of the FIRS.

Conclusion

From the forgoing, it has been clearly seen that VAT Act is an important tool used to used by government to generate revenue. The Federal Inland Revenue Service (FIRS) as the principal agency for VAT administration has introduced several reforms to enhance compliance and efficiency including digital platforms and e-invoicing. However, in spite of the significance of this, non-compliance with the provisions of the Act constitutes a bottle neck to the collection and generation of revenue from the VAT. In other words, the challenges remain. Non-compliance, particularly within the informal sector persistent, under-declaration of sales, weak enforcement and constitutional disputes between federal and state governments continue to exist. These issues constitute a blockage that leads to deprivation of government the generate the collectible amount of tax from the VAT payers. More so, the provision of the VAT Act on penalties are inadequate. To ask companies to pay the some of ₦50,000 and subaquent ₦25, 000 for an offence committed against the provision of the Act is too meager. It cannot deter the taxpayer from committing fur offences. Consequently, it is recommended that the amount should be increased ₦500,000, henceforth, the VAT Act should be amended.

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