

## Impact Of Tax Appeal Tribunal on Tax Yield in Nigeria

Akinboboye Gbenga Olanrewaju<sup>1</sup>, Ogunrinde Olufemi Philip<sup>2\*</sup>, Fabiyi Folukemi Catherine<sup>3</sup>

<sup>1</sup> Department of Accounting, Afe Babalola University, Ijan Road, Ado Ekiti, Nigeria

<sup>2</sup> Department of Accounting, Federal University Oye-Ekiti, Ekiti State, Nigeria

<sup>3</sup> Business Administration Department, University of Ilesa, Osun State, Nigeria

### Article Info

#### Article history:

Received Jan, 2026

Revised Mar, 2026

Accepted Mar, 2026

#### Keywords:

Assessment of Tax;

Nigeria;

Tax Appeal Tribunal;

Tax yield;

### ABSTRACT

This study examines the impact of Tax Appeal Tribunal (TAT) on tax yield in Nigeria between 2007 and 2024. Specifically, the study examined the impact of tax appeal tribunal resolution time, cases resolved and operational zones on tax yield in Nigeria. The study used secondary data; Data were sourced from the Federal Inland Revenue Service, Central Bank of Nigeria, National Bureau of Statistics, and tribunal case records. The study employed pooled least squares regression analysis. The study revealed that the tax appeal tribunal resolution time day (TATRTD) has negative and significant impact on tax yield with coefficient value of ( $\beta = -12.95$ ,  $p < 0.01$ ), tax appeal tribunal cases resolved (TATCR) has positive and significant impact on tax yield with coefficient value of ( $\beta = 10.31$ ,  $p < 0.001$ ). On the other hand, tax appeal tribunal operational zones (TATOZ) have negative and significant impact on tax yield with coefficient value of ( $\beta = -58.97$ ,  $p < 0.001$ ). The study concluded that tax appeal tribunal has both positive and negative impact on tax yield in Nigeria. Especially, when tax yield is measured with total revenue. The study suggests that the government should give top priority to cutting down on resolution times through digital case management systems and also establishment of performance standards for TAT divisions and connect the results of case resolution to FIRS compliance tactics.

This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.



### Corresponding Author:

Name: Ogunrinde Olufemi Philip

Institution: Department of Accounting, Federal University Oye-Ekiti, Ekiti State, Nigeria

Email: [stainlessphilip@gmail.com](mailto:stainlessphilip@gmail.com)

## 1. INTRODUCTION

Governments around the world still primarily rely on tax collection to fund their operations, especially in emerging nations whose reliance on foreign borrowing and oil has become unsustainable. Optimal revenue production in Nigeria has been hindered by ongoing issues with tax evasion, avoidance, and disagreements over tax assessments. In response to these issues, the Federal

Government created the Tax Appeal Tribunal (TAT) in 2007 under the Federal Inland Revenue Service (Establishment) Act, with the goal of promptly and openly resolving disagreements between taxpayers and tax authorities [1].

In Nigeria's tax system, the Tax Appeal Tribunal is a crucial organization that provides a specialized forum for resolving conflicts between taxpayers and tax officials.

The Tax Appeal Tribunal was created in accordance with Section 59 of the Federal Inland Revenue Service (Establishment) Act of 2007 to resolve disputes made by the Federal Inland Revenue Service and other pertinent tax authorities regarding tax assessments, enforcement actions, and other administrative decisions. TAT, 2024 The purpose of this tribunal's creation was to lower the workload for traditional courts, improve the efficiency of tax dispute resolution, and give taxpayers a more convenient way to settle problems pertaining to tax 2.

The Tax Appeal Tribunal was created out of necessity in order to offer an umbrella organization to handle all tax-related disputes and to close the holes left by the judicial declaration nullifying the former VAT Tribunal [2]. The Federal Inland Revenue Service (FIRS) Act, 2007's section 59 established the Tribunal, which states that the Tax Appeal Tribunal has the authority to resolve disputes resulting from the operation of this Act and other enactments listed in the First Schedule to the Act [3]. Therefore, problems pertaining to companies' income tax, petroleum profit taxes, personal income tax, capital gains tax, value added tax, stamp duties, taxes, and levies fall under the purview of the Tax Appeal Tribunal.

In 2010, TAT was founded in eight separate locations—Bauchi, Kaduna, Jos, Ibadan, Enugu, Benin, Lagos, and Abuja—and was given the authority to resolve disputes pertaining to the FIRS Act and other tax laws as specified in the Act's First Schedule. The scope of TAT also includes any other laws that the National Assembly may occasionally make for the assessment, collection, and enforcement of the money owed to the Government of the Federation, as well as any regulations that are related to those laws and give the Service any authority, responsibility, or duty [4]. By providing a speedier and less expensive alternative to traditional courts, the TAT was anticipated to boost taxpayer confidence while lowering conflicts that may otherwise cause tax collection to stagnate. However, questions remain regarding the extent to which the

tribunal has fulfilled this mandate and whether its activities have had a measurable impact on Nigeria's tax yield [5].

### *1.1 Statement of the Problem*

The Tax Appeal Tribunal was created to speed up the resolution of tax disputes and enhance compliance, but its impact on tax yield is still poorly understood. In Nigeria, Tax Appeal Tribunal (TAT) was established with the intention of improving compliance and increasing tax yield by offering a specialized system for addressing disputes between taxpayers and tax officials. Nigeria still has low tax-to-GDP ratios, averaging less than 10% compared to the African average of 18%, despite the fact that the country has put in place systems to enhance tax administration [1]. The frequency of unresolved disagreements between taxpayers and tax authorities is a significant contributing factor to this issue [6]. The precise function of the Tax Appeal Tribunal has received little attention in the literature on tax yield in Nigeria, which has mostly concentrated on tax reforms, compliance tactics, and institutional effectiveness. Tax Appeal Tribunal is not subject to stringent regulations like traditional courts. Although, this flexibility is meant to expedite dispute settlement, it has resulted in procedural irregularities that could compromise the predictability and dependability of the tribunal's rulings. Notwithstanding, the tribunal's possible advantages, questions have been raised about how effective its rules and procedures are. The tribunal's independence from other government agencies, especially tax authorities like the Federal Inland Revenue Service (FIRS), its jurisdictional scope, and its adherence to fair hearing norms have all been questioned. Previous research from Nigeria, including Nwaiwu and Mcgregor (2018), Adeniyi and Adeduro (2019), Dada and Taiwo (2020), Okoye and Ezejiolor (2021), and CBN (2024), has mostly ignored dispute resolution

institutions in favor of tax changes, compliance tactics, and audit procedures [1], [6], [7], [8]. Furthermore, only a few numbers of empirical studies have assessed the tribunal's direct impact on tax revenue mobilization. Consequently, there is little empirical data linking the tribunal's operations to revenue performance, namely tax yield. This disparity emphasizes the necessity for tax appeal tribunals and its effect on Nigeria's tax yield. Therefore, this study examines the impact of tax appeal tribunal cases resolved, resolution time days and operational zones on tax yield in Nigeria between 2007 and 2024 with aids of regression analysis.

### 1.2 Research Questions

The following research questions serve as a guide for the study:

- a. Do the Tax Appeal Tribunal's cases resolve affect tax yield in Nigeria?
- b. How the tax appeal tribunal resolution time days affect tax yield in Nigeria?
- c. To what extent does tax appeal tribunal operational zones affect tax yield in Nigeria?

### 1.3 The Study Objectives

This study examines the impact of Tax Appeal Tribunal on tax yield in Nigeria. While, specific objectives are:

- a. examines the impact of tax appeal tribunal cases resolved on tax yield in Nigeria,
- b. investigates the impact of tax appeal tribunal resolution time days on tax yield in Nigeria; and
- c. assesses the impact of tax appeal tribunal operational zones on tax yield in Nigeria

### 1.4 Research Hypotheses

For this study, the following null hypotheses are developed:

- a. tax appeal tribunal cases resolved have no impact on tax yield in Nigeria.
- b. tax appeal tribunal resolution time day is not significantly affected tax yield in Nigeria.

- c. tax appeal tribunal operational zones have no effect on tax yield in Nigeria.

### 1.5 Scope of the study

This study scope spans the years 2007 and 2024, which correspond to the tax appeal tribunal's entire functioning years throughout Nigeria's six geopolitical zones. The Federal Inland Revenue Service's secondary data, annual budget implementation reports, and tribunal case reports are its main sources of information. The study takes into account every region in which the tax appeal tribunal has jurisdiction, but conceptually it only looks at how the tribunal affects compliance, taxpayer confidence, and tax revenue yield. The study mostly uses secondary data, which could be hampered by reporting bias, accuracy concerns, and restricted access to disaggregated tribunal data. Furthermore, because tax income is impacted by a number of factors, including government policies, economic growth, and tax authorities' compliance campaigns, it is difficult to pinpoint the precise effect of the tax appeal tribunal on tax yield.

### 1.6 Significance of the Study

This study is important because it gives policymakers information on how well the tax appeal tribunal works as a mechanism to increase revenue generating. By concentrating on a comparatively understudied institution, the study adds to the body of knowledge on tax administration in Nigeria. The research's conclusions will help tax administrators, attorneys, and business taxpayers better understand how to use the tax appeal tribunal to resolve disputes and increase compliance.

## 2. LITERATURE REVIEW

### 2.1 Tax Appeal Tribunal

Tax Appeal Tribunal is a quasi-judicial entity created to resolve conflicts between tax authorities and taxpayers. Its main goals are to provide fair adjudication, minimize litigation

expenses, and cut down on delays. According to its name, the Tax Appeal Tribunal is an appellate body; yet, its practice and procedure indicate that it has more original jurisdiction than appellate jurisdiction [1]. Each TAT division consists of five Tax Appeal Commissioners, each of whom is led by a chairman who must be a lawyer with at least fifteen years of relevant experience in tax matters. The other commissioners must be familiar with Nigerian tax laws, rules, conventions, and procedures [9].

The Chairman is responsible for presiding over the tribunal's sessions; but, if he is unable to do so, another commissioner may be designated to do so [2]. The tribunal has a quorum of three members. Due to its easy accessibility for potential disputants, the Tax Appeal Tribunal's zoning is a positive development [7]. It is also admirable that the commissioners' qualifications are emphasized since this would ensure that commissioners are appointed who are highly qualified experts who can render thoughtful and high-quality decisions [10].

## 2.2 Tax Yield

According to Adebisi and Gbegi (2019), tax yield is the total amount of money collected from taxes throughout a fiscal year [11]. It is impacted by economic performance, administrative effectiveness, and compliance. The relationship between tax yield and dispute resolution procedures such as the tax appeal tribunal is based on how dispute resolution improves confidence and compliance [8]. According to the OECD (2021), taxes continue to be the most dependable and durable source of public revenue in any modern state. Recent estimates from the International Center for Tax and Development indicate that taxes make up more than 80% [12] of total government revenue in almost half of the world's nations and more than 50% in practically all of them [5].

They contend that the quest for a sustainable public funding source in

Nigeria has elevated taxes to the fore of public discussion and attention, and that this is further supported by declining oil revenue, which has increased the nation's reliance on debt to fund its yearly budget [13]. The Minister of Finance has so repeatedly called for increasing domestic resource mobilization with an emphasis on taxation, confirming the International Monetary Fund's assertion that borrowing to support revenue is unsustainable [14].

The low ratio of tax revenue to the nation's gross domestic product is clearly due to the poor level of tax compliance [15]. When comparing Nigeria to South Africa, where the tax revenue per employed person is estimated to be 570,370 naira and the tax-to-GDP ratio is higher than 25%, this becomes even more concerning [1]. The main goal of taxes is to raise money for the government so that it can pay for state or federal expenses, as appropriate [10]. Non-taxes are funds received by the government treasury that are not taxed and are backed by Federation law. Jemaiyo and Mutai (2016) demonstrated why taxation is necessary for the government to fulfill its constitutional duties [16].

## 2.3 Theoretical Review - Classical Theory of Tax Compliance

The Classical Theory of Tax Compliance serves as the foundation for our investigation. The A-S models, which are based on the deterrence theory, are another name for this tax compliance theory [14]. According to the hypothesis, the taxpayer weighs the advantages of successful tax evasion against the dangerous possibility of being discovered and disciplined by tax authorities, maximizing the expected utilities of the bet. According to Enofe et al. (2019), tax audits and penalties play a major role in the deterrence theory. They also emphasized that taxpayers are forced to pay taxes under this notion of

tax compliance because they fear penalties.

According to Ogunlokun (2018), the deterrent theories imply that taxpayers "play the audit lottery," that is, they calculate the financial ramifications of various complying options [17]. According to Oladele et al. (2019), the main goal of the deterrence model of tax compliance is to investigate how the likelihood of detection and the severity of the sanctions interact to influence non-compliance [18]. According to Olaoye et al. (2018), social and psychological factors are just as significant in comprehending the problem of tax disobedience as economic analysis, which is the sole foundation of classical theory [19].

Therefore, in terms of tax yield, the degree to which taxpayers believe that the advantages of tax evasion outweigh the penalties associated with it, as disclosed by tax audits and investigations, determines their level of tax compliance; the more significant the advantages of tax evasion relative to penalties, the lower the level of compliance and the lower the government's tax revenue generation, and vice versa.

#### 2.4 Empirical Review

Okoye and Ezejiofor's (2021) empirical research on Nigeria's tax system emphasizes the difficulties with inefficiency, corruption, and compliance, despite the fact that they stress the significance of revisions. Specialized tribunals can speed up dispute settlement and increase compliance, according to studies conducted in various jurisdictions (such as Ghana's Tax Appeals Board and South Africa's Tax Court). Nevertheless, there is still a dearth of empirical data unique to Nigeria, which this study aims to address.

Olaoye and Busari (2021) examined how tax audits and investigations affected Nigerian taxpayers' compliance. A self-structured

questionnaire was used to purposively pick senior members of the Federal Inland Revenue Services (IFRS), which is in charge of tax administration and collection in Nigeria. The study used a cross-sectional survey research design. Both inferential and descriptive statistics were applied. According to the descriptive result, 76.12% of respondents agreed that regular tax audits have an impact on tax compliance; the calculated standard deviation indicated that the responses varied somewhat. A tax audit and probe had a statistically significant favorable impact on tax compliance, according to inferential regression analysis.

Oladele et al. (2019) evaluated the efficacy of tax enforcement instruments as a magic bullet for raising total tax revenue and tax compliance in Nigeria's Ondo State [18]. The Federal Inland Revenue Service and Ondo State Internal Revenue Service employees were given 150 structured questionnaires as part of the study's survey research design, which gathered primary data. Ordinary Least Square regression analysis was used to evaluate the data, and the results demonstrated a positive and significant link between tax audit and tax penalty and tax compliance at the .05 level of significance. Additionally, there was a slight but positive correlation between tax compliance and tax amnesty. The independent variables were tax audit, tax penalty, and tax amnesty; the dependent variable was tax compliance.

### 3. METHODOLOGY

#### 3.1 Research Design

The study used a cross-sectional research design. The design is suitable since it makes it possible to evaluate the impact of tax appeal tribunal on tax yield. The study used regression analysis.

#### 3.2 Sources of Data

The Federal Inland Revenue Service (FIRS), National Bureau of

Statistics (NBS), Central Bank of Nigeria (CBN) reports, and TAT case records were the sources of secondary data used in this study for the years 2010 and 2023. The association between tribunal activity (cases settled, dispute timeframes) and tax yield indicators for the years 2007 and 2024 was assessed using statistical techniques including correlation and regression analysis.

### 3.3 Data Analysis Techniques

During the estimation and analysis of the data sourced in this study, descriptive statistics like mean, standard deviation, minimum and maximum value, kurtosis, and skewness were used,

along with inferential statistics like the pool leased square method, correlation analysis, and diagnostic tests like the Pool unit root test, White's test for heteroskedasticity, and Breusch-Godfrey test for first-order autocorrelation. Descriptive statistics are used to get a sense of the type of data that was gathered. Additionally, the multiple pool Least Square regression technique is used to determine the degree of link between TAT and TY in Nigeria, while correlation analysis is used to determine the degree of relationship between independent factors and the dependent variable.

Table 1. Variable Identification and Measurement

Variable	Variable Proxy	Type	Measurement/Proxy	Source
Tax Appeal Tribunal	TAT Cases Resolved (TATCR)	Independent	% of TAT cases resolved to total Tax cases	Tax Appeal Tribunal. (2024)
	TAT Resolution Time Days (ATRTD)	Independent	Average number of TAT Resolution Time Days	Tax Appeal Tribunal. (2024)
	TAT Operational Zones (TATOZ)	Independent	Numbers of TAT Operational Zones	Tax Appeal Tribunal. (2024)
Tax Yield	Tax Yield (TY)	Dependent	% of tax revenue to total revenue	NBS (2024)

Source: Author's compilation, 2025

## 4. RESULT AND DISCUSSION

### 4.1 Result

Table 2. Descriptive Analysis Result

Variable	TY	ATRTD	TATCR	TATOZ
Mean	4759.882	478.4706	364.2353	9.823529
Median	4408.600	475.0000	387.0000	12.00000
Maximum	8030.600	556.0000	520.0000	13.00000
Minimum	2695.600	419.0000	193.0000	5.000000
Std. Dev.	1574.781	44.60117	108.2927	3.066661
Skewness	0.539250	0.258034	-0.175227	-0.418272
Kurtosis	2.353133	1.868573	1.735571	1.650861
Jarque-Bera	1.120298	1.095404	1.219466	1.784987
Probability	0.001124	0.008277	0.003496	0.009633
Observations	17	17	17	17

Source: Data Analysis, 2025

Table 2 show the result of the descriptive analysis, indicating that Nigeria's tax yield (TY) varied greatly between the minimum (2,695.60) and

maximum (8,030.60) during the study period, averaging 4,759.88. This illustrates how macroeconomic factors and enforcement capabilities have a

significant impact on tax revenue volatility. Relative consistency in dispute settlement was shown by the Tribunal's resolution time in days (ATRTD), which had a mean of 478.47 with a standard deviation of 44.60 and little dispersion. TATCR, or cases resolved, showed more variation, nevertheless, which was indicative of variations in tribunal activity and case inflows. The federal

government's efforts to increase accessibility are demonstrated by the operational zones (TATOZ), which averaged over 10. The dataset is appropriate for regression analysis since the values of skewness and kurtosis indicate a moderate level of normality in the distribution.

Table 3. Diagnostic Test

Tests	Statistics	Probability	Decision
Pool unit root test (Series: TY, ATRTD, TATCR, TATOZ)	42.0616	0.0000	H0 is rejected
White's test for heteroskedasticity	8.627750	0.47232	H0 is accepted
Breusch-Godfrey test for first-order autocorrelation	0.632473	0.426	The H0 is accepted

Source: Data Analysis, 2025

Table 4.2 presents the results of diagnostic tests. The robustness of the regression results is ensured by the pool unit root test, which verifies the data series' stationarity. The Breusch-Godfrey

test verifies the lack of serial correlation, while White's test shows no heteroskedasticity issue. The veracity of the regression estimations is confirmed by these diagnostic results.

Table 4. Correlation Analysis

Variable	TY	ATRTD	TATCR	TATOZ
TY	1	-0.90940	0.93879	0.88337
ATRTD	-0.90940	1	-0.91675	-0.93335
TATCR	0.93879	-0.91675	1	0.92531
TATOZ	0.88337	-0.93335	0.92531	1

Source: Data Analysis, 2025

In Table 4.3, there is a strong positive correlation between tax yield and both operating zones ( $r = 0.88$ ) and tribunal cases resolved ( $r = 0.94$ ) are shown by the correlation matrix, indicating that revenue mobilization is enhanced by efficient dispute resolution and a larger tribunal presence. On the other hand, there is a significant negative

correlation between resolution time (ATRTD) and tax yield ( $r = -0.91$ ), suggesting that protracted dispute resolution compromises revenue production and compliance. This supports previous research showing that delayed adjudication lowers taxpayer trust [7].

Table 5. Ordinary Least Square Result

<b>SERIES:</b> ATRTD, TATCR, TATOZ				
Dependent Variable: TY Method: Pooled Least Squares, 17 after adjustments Cross-sections included: 5 Total pool (balanced) observations: 85				
Variable	Coefficient	Std. Error	t-Statistic	Probability
Constant	7781.646	2357.967	3.300151	0.0014

ATRTD	-12.95103	3.799745	-3.408394	0.0010
TATCR	10.30738	1.481350	6.958100	0.0000
TATOZ	-58.97993	58.21259	-1.013182	0.3140
R-squared = 0.897536 Adjusted R-squared = 0.893741 F-statistic = 236.5074 Probability (F-statistic) = 0.00000 Durbin-Watson stat = 1.417036				

Source: Data Analysis, 2025

Table 5, showed that the tribunal resolution time (ATRTD) has negative and significant effect on tax yield with coefficient value of ( $\beta = -12.95$ ,  $p < 0.01$ ). This implied that 1% reduction in tribunal resolution time will lead to 12% reduction in tax yield. Also, cases resolved has positive and significant effect on tax yield with coefficient value of ( $\beta = 10.31$ ,  $p < 0.001$ ). This suggesting that 1% increase in cases resolved will lead to 10% increase in tax yield. Prompt and equitable decisions increase compliance is supported by the favorable and significant impact that tribunal cases resolved (TATCR) have on tax yield. On the other hand, operating zones variable (TATOZ), has negative and significant effect on tax yield with coefficient value of ( $\beta = -58.97$ ,  $p < 0.001$ ). suggesting that operational zones reduce tax yield. The high R2 (0.89) indicates that the majority of tax yield changes can be explained by the model. International studies that highlight the importance of institutional efficacy in maintaining tax systems, such the OECD (2021), are in line with these findings.

#### 4.2 Discussion of Findings

The study examined the impact of tax appeal tribunal on tax yield in Nigeria between 2007 and 2024. Descriptive analysis, indicating that Nigeria's tax yield (TY) varied greatly between the minimum (2,695.60) and maximum (8,030.60) during the study period, averaging 4,759.88. Tribunal's resolution time in days (ATRTD), which had a mean of 478.47 with a standard

deviation of 44.60 and little dispersion. TATCR, or cases resolved, showed more variation, nevertheless, which was indicative of variations in tribunal activity and case inflows. operational zones (TATOZ), which averaged over 10. The variation in the number of cases settled, however, is a reflection of the unequal influx of disputes, which could be related to enforcement procedures, taxpayer awareness, or cyclical shifts in the economy. The government's intentional attempt to decentralize access to tax dispute mechanisms throughout the federation is also seen in the average of nearly 10 functioning zones.

The results of the correlation study showed a significant positive relationship between tax yield and both operating zones and the number of cases resolved, suggesting that revenue mobilization is supported by efficient resolution procedures and broader tribunal coverage. Resolution time, on the other hand, was inversely correlated with tax yield, suggesting that protracted dispute resolution deters compliance and erodes systemic trust. This supports the finding of Dada and Taiwo (2020), who contended that adjudication delays reduce taxpayers' willingness to voluntarily comply. The reliability of the regression results was confirmed by the initial diagnostic tests. The robustness of the model was guaranteed by the data's stationarity, lack of serial correlation, and absence of heteroskedasticity. This makes the interpretations reliable for formulating policy by enhancing the

findings' dependability and reducing worries about false regression.

Regression results showed that the tribunal resolution time (ATRTD) has negative and significant effect on tax yield with coefficient value of ( $\beta = -12.95$ ,  $p < 0.01$ ). This implied that 1% reduction in tribunal resolution time will lead to 12% reduction in tax yield. Also, cases resolved has positive and significant effect on tax yield with coefficient value of ( $\beta = 10.31$ ,  $p < 0.001$ ). This suggesting that 1% increase in cases resolved will lead to 10% increase in tax yield. Prompt and equitable decisions increase compliance is supported by the favorable and significant impact that tribunal cases resolved (TATCR) have on tax yield. On the other hand, operating zones variable (TATOZ), has negative and significant effect on tax yield with coefficient value of ( $\beta = -58.97$ ,  $p < 0.001$ ). suggesting that operational zones reduce tax yield. The high R2 (0.89) indicates that the majority of tax yield changes can be explained by the model. International studies that highlight the importance of institutional efficacy in maintaining tax systems, such the OECD (2021), are in line with these findings. The situation in Nigeria is similar in that taxpayer confidence is more closely linked to the Tribunal's effectiveness and equity than accessibility. This result offers empirical and practical support for improvements aimed at speeding up resolution and improving tribunal officials' proficiency.

## 5. CONCLUSION

Based on the findings of the study, tribunal resolution time (ATRTD) has negative and significant effect on tax yield. Cases resolved has positive and significant effect on tax yield. On the other hand, operational zones variable (TATOZ), has negative and significant effect on tax yield.

## REFERENCES

- [1] A. Adeyemi and A. Adeduro, "INSIGHT: Tax Revenue Mobilization in Nigeria." [Online]. Available: <https://news.bloombergtax.com/daily-tax-report-international/insight-tax-revenue-mobilization-in-nigeria>

This suggesting that tax appeal tribunal's effective case management and dispute resolution greatly increase Nigeria's tax revenue. While regional growth without operational enhancement might not always result in higher revenue, resolution time inefficiencies reduce its potential impact. The tribunal's financial impact is determined by institutional efficacy rather than simple expansion. Therefore, the study concluded that tax appeal tribunal has both negative and positive impact on tax yield in Nigeria; especially, when tax yield is measured with total revenue.

### 5.1 Policy Recommendations

- To improve compliance and trust, the government should give top priority to cutting down on resolution times through digital case management systems.
- To guarantee efficacy, TAT's growth into more zones needs to be supported by sufficient personnel, training, and resources.
- Policy changes should establish performance standards for TAT divisions and connect the results of case resolution to FIRS compliance tactics.

### 5.2 Contributions to Knowledge

- This study provides empirical evidence that the main factor contributing to Nigeria's increased tax yield is resolution efficiency, not merely the presence of tribunals.
- The research adds to the body of literature by demonstrating that, absent performance, greater tribunal accessibility (zones) does not substantially result in higher income.
- A methodological breakthrough in Nigerian tax research, the study presents a pooled econometric methodology that connects TAT activity to national revenue performance.

- [2] B. Y. Nurebo, D. M. Lekaw, and M. W/Mariam, "Effectiveness of Tax Audit: a Study in Kembata Tembaro Zone, Southern Ethiopia," *Int. J. Commer. Financ.*, vol. 5, no. 1, pp. 34–50, 2019.
- [3] E. I. Okoye and R. A. Ezejiofor, "Effect of tax reforms on revenue generation in Nigeria," *Int. J. Econ. Financ. Manag.*, vol. 6, no. 1, pp. 12–25, 2021.
- [4] C. O. Olaoye and A. A. Ogundipe, "Application of tax audit and investigation on tax evasion control in Nigeria," *J. Accounting, Financ. Audit. Stud.*, vol. 4, no. 1, pp. 79–92, 2018.
- [5] Tax Appeal Tribunal (TAT), "Annual performance reports," 2024, Abuja: Federal Inland Revenue Service.
- [6] J. N. Nwaiwu and T. C. Macgregor, "Webometric indices of tax audit and tax revenue generation research in Nigeria," *Int. J. Adv. Acad. Res. Manag. Sci.*, vol. 4, no. 2, pp. 33–54, 2018.
- [7] R. A. Dada and I. B. Taiwo, "Bearing of tax audit on tax compliance and revenue generation in Ekiti State," *Asian J. Financ. Accounting*, 12, pp. 21–45, 2020.
- [8] Central Bank of Nigeria, "Statistical bulletin." [Online]. Available: [https://www.cbn.gov.ng/Out/2021/SD/Bulletin of Statistics - Dec 2020 Final.pdf](https://www.cbn.gov.ng/Out/2021/SD/Bulletin%20of%20Statistics%20-%20Dec%202020%20Final.pdf)
- [9] M. Hernandez *et al.*, "Nigeria public finance review: Fiscal adjustment for better and sustainable results," *Banq. Mond. novembre*, 2022.
- [10] Federal Inland Revenue Service, "Annual reports and accounts," 2024. [Online]. Available: <https://www.firs.gov.ng>
- [11] J. F. Adebisi and D. O. Gbegi, "Tax compliance and revenue generation in Nigeria: An empirical analysis," *Int. J. Acad. Res. Accounting, Financ. Manag. Sci.*, vol. 9, no. 2, pp. 40–51, 2019, doi: 10.6007/IJARAFMS/v9-i2/5941.
- [12] National Bureau of Statistics (NBS), "Tax statistics: Internally generated revenue (IGR) report," 2024, NBS. [Online]. Available: <https://www.nigerianstat.gov.ng>
- [13] B. and N. P. Federal Ministry of Finance, "No Annual budget implementation reports," 2023, Abuja: Budget Office of the Federation. [Online]. Available: <https://www.budgetoffice.gov.ng>
- [14] K. Enofe, A., Embele and E. P. Obazee, "Tax audit, investigation, and tax evasion," *J. Account. Financ. Manag.*, vol. 5, no. 4, pp. 2695–2211, 2019.
- [15] F. B. Gberegbe and A. O. Umoren, "The perception of tax fairness and personal income tax compliance of SMEs in Rivers State," *J. Res. Bus. Manag.*, vol. 5, no. 2, pp. 40–51, 2017.
- [16] B. Jemaiyo and G. C. Mutai, "Determinants of tax compliance and their influence on the level of tax compliance in the real estate sector, Eldoret town-Kenya," *African peer Rev. journals*, vol. 12, no. 1, pp. 555–584, 2016.
- [17] A. D. Ogunlokun, *Principles and Practice of Taxation in Nigeria*. Ado-Ekiti: Jossyky Publishers, 2018.
- [18] R. . Oladele, F. O. Aribaba, A. O. Ahmadu, S. A. Yusuf, and M. Alade, "Tax Enforcement Tools and Tax Compliance in Ondo State, Nigeria," *Acad. J. Interdiscip. Stud.*, vol. 8, no. 2, pp. 27–38, 2019.
- [19] C. A. Olaoye and A. A. Ogundipe, "Application of Tax Audit and Investigation on Tax Evasion Control in Nigeria," *J. Accounting, Financ. Audit. Stud.*, vol. 4, no. 1, pp. 79–92, 2018.