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THE ROLE OF PROFESSIONAL BODIES IN BOOSTING TAX ADMINISTRATION IN NIGERIA

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ABSTRACT

Professional bodies play vital role in promoting tax administration in Nigeria. These roles are essential in regulating effective tax procedures and administration. Among these professional bodies are the Chartered Institute of Taxation of Nigeria (CITN), the Nigerian Bar Association, the Institute of Chartered Accountants of Nigeria (ICAN), and the Association of National Accountants of Nigeria (ANAN). The aim and objectives of this research is to examine the role of professional bodies in boosting tax administration in Nigeria. In particular, given Nigeria's low GDP tax rate, professional bodies have identified enhanced collaboration between tax authorities and practitioners as a vital component required to foster a conducive culture for better revenue collection. These professional bodies undoubtedly have a significant impact in development of tax in Nigeria. Without a doubt, these professional associations are essential to the growth and improvement of Nigeria's tax system. They achieve this by establishing guidelines for proper tax behavior among its members, promoting professionalism and effectiveness in tax administration, and educating the tax payers on the importance of proper auditing, filing of tax returns, raising objections, payment of taxes etc. This article adopted the doctrinal method of research with descriptive approach. The primary sources adopted by the researchers are the Constitution, Statutes and Case Laws were accessed in the course of this work while the secondary sources adopted are journal articles, books and internet materials were also appraised in the course of this work. The researchers found that collaborations between these professional bodies will play a major role in bringing about an equitable, transparent, and efficient tax system that will propel Nigeria's economic growth and development and as well generate adequate revenue for the government. The researchers went further to make the following recommendations which includes, the need for a legal framework mandating the taxpayers to use tax advisors, need for synergy between the government and the professional bodies, need for synergy between tax professional consultants, practitioners and revenue authorities, need to create

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more awareness on tax education and need for a synergy between the government and tax consultants on tax policies.

Keywords: Taxation, Professional Bodies, Tax Administration, Nigeria

Introduction

Tax administration comprises all the activities and processes taken by a tax authority to implement the tax policies by the government. For tax administrators to effectively carry out their mandates, they have to execute its functions of modern tax administration which include: Taxpayer registration, Tax processing (tax declaration filings and tax payments), Taxpayer audits and fraud investigation, Taxpayer awareness, debt recovery, objections and appeals (administrative appeals). However, there are other support functions that aids in achieving effective tax administration in Nigeria and they are: deployment of information technology, provision of legal services, human resources, personnel management, training and development, procurement, strategic and operations planning, internal audits and investigations. All these functions cannot be effectively achieved without the aid of professional bodies in tax administration[1]. These professional bodies play a very important role in ensuring that effective tax administration is achieved in Nigeria.

The role of professional bodies in strengthening tax administration in Nigeria cannot be overemphasized as they are critical to deepening quality reporting and the regulation of effective tax practice in Nigeria. These professional bodies include: The Chartered Institute of Taxation of Nigeria (CITN), The Nigerian Bar Association, The Institute of Chartered Accountants of Nigeria (ICAN), and Association of National Accountant of Nigeria (ANAN). These professional bodies no doubt play crucial role to the development and enhancement of tax development in Nigeria. They accomplish this by setting rules for acceptable tax practices among its members, encouraging professional ethics and efficiency in tax administration, and educating and raising awareness of payment of taxes among tax payers.

The main and objective of this research work is to examine the role of professional bodies in boosting tax administration in Nigeria. Professional bodies increased collaboration with tax authorities and practitioners have been identified as a critical component required to establish a conducive atmosphere for more revenue collection, particularly in light of Nigeria's low GDP tax rate.

The researchers conclude by stating that a collaborative effort among these professional bodies will contribute significantly to the realization of an effective tax administration that is fair, transparent and capable of driving Nigerians economic growth and development. In conclusion, this research paper makes several recommendations which include, the need for a legal framework mandating the taxpayers to use

tax advisors, need for synergy between the government and the professional bodies, need for synergy between tax professional consultants and revenue authorities, need to create more awareness on tax education and need for synergy between the government and tax consultants on tax policies.

Meaning of Tax Administration

Tax administration refers to the process of enforcing and implementing tax laws, policies, and regulations. It includes the filing and processing of tax returns, determining tax responsibilities, collecting taxes and providing services to taxpayers, identifying and registering taxpayers, evaluating third-party information, and examining the completeness and accuracy of tax filings are just a few of these operations. In order for tax administration to achieve its goals, some mechanism must be in place to encourage taxpayers to pay their taxes on time. It is the apparatus put in place by the government to determine, monitor, and enforce tax collection. Tax audits, tax amnesty, tax penalties, and tax enforcement are just a few of the tools available. Tax administration is the management, conduct, direction and supervision of the execution and application of the revenue laws or related statues and tax conventions. It is the development and formulation of federal tax policy relating to existing or proposed revenue laws, related statues and tax convention. Tax administration includes assessment, collection, enforcement, litigation and publication gathering functions under such laws, statues or conventions. Tax administration should be effective to ensure high compliance by taxpayers, and efficient in the sense that administrative costs are low relative to revenue collected. Good tax administration requires strong technical capacity by the administrative agency but also a well-designed tax.

Tax administration is all about the machinery put in place to determine, monitor and enforce the collection of taxes by government of a country. It is vested in the various tax authorities depending on the type of tax under consideration; such authorities are the Joint Tax Board, which is the apex unifying body for all tax authorities in Nigeria.

The core functions of a modern tax administration include: Taxpayer registration, taxpayers filing of annual return (tax declaration), assessment of tax payable by a taxpayer, payment of tax, taxpayers audit and investigation, and taxpayer's objections and appeals if any. The primary goal of tax administration is to collect taxes for the government, and these taxes collected will generate revenue for the government. Taxes are good source of revenue generation and they are the lifeblood of any nation, fueling its development, supporting social welfare programs, fostering an environment conducive for investment and business growth. It helps in economic stability, redistribution of wealth and reduction of inequality, economic incentives, market stabilization, and regulation, citizen participation and social contract as well as international cooperation and development.

Taxation is crucial for economic growth, combating corruption, promoting social justice and strengthening democracy and civic participation. Hence, the need for a sound tax system is very essential to improve public service

delivery, foster peace and security and build public trust and confidence.

The Role of Tax Authorities in Tax Administration

In Nigeria, tax administration is carried out by the three tiers of government namely: the Federal Government, State Government and Local Governments through its various tax authorities set up by the respective government. These tax authorities play great role in ensuring effective tax administration. The Federal Inland Revenue Service is the federal tax authority empowered to collect the taxes due for the federal government. They are charged with powers of assessment, collection of taxes and accounting for all taxes which the federal government is empowered to collect. In *Skye Bank Plc. v K.S.I.R.S* the court in stating the powers of the Federal Inland Revenue Service held that the service is a body statutorily empowered to administer and enforce the various tax laws in Nigeria at the federal level. They are charged with the duty of assessing and collecting revenue accountable to Federal Government.

The FIRS was established by the Federal Inland Revenue (Establishment) Act. It is established to administer the various Federal taxes as recognized by the relevant laws. This power includes power to assess, collect and account for revenues accruing to the Government of the Federation. Under the Act, the principal functions of the FIRS are:

(a) assess persons including companies and enterprises chargeable with tax;
(b) assess, collect, account and enforce payment of taxes as may be due to the Government or any of its agencies;
(c) collect, recover and pay to the designated account, any tax under any provision of this Act or any other enactment or law;
(d) collaboration with the relevant Ministries and agencies, review the tax regimes and promote the application of tax revenues to stimulate economic activities and development;
(e) collaboration with the relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of this Act;
(f) make, from time to time, a determination of the extent of financial loss and such other losses by Government arising from tax fraud or evasion and such other losses (or revenue foregone) arising from tax waivers and other related matters;
(g) adopt measures to identity, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion;
(h) adopt measures which include compliance and regulatory actions, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance;
(i) collaborate and facilitate rapid exchange of information with relevant national or international agencies or bodies on tax matters;
(j) undertake exchange of personnel or other experts with complementary agencies for purposes of comparative experience and capacity building;
(k) establish and maintain a system for monitoring international dynamics of taxation in order to identity suspicious transactions and the perpetrators and other persons involved;

(l) provide and maintain access to up to date and adequate data and information on all taxable persons, individuals, corporate bodies or all agencies of Government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
(m) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets relating to tax administration including matters relating to waivers, fraud or evasion;
(n) undertake and support research on similar measures with a view to stimulating economic development and determine the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the Government on appropriate intervention and preventive measures;
(o) collate and continually review all policies of the Federal Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
(p) liaise with the office of the Attorney-General of the Federation, all Government security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
(q) issue taxpayer identification number to every taxable person in Nigeria in collaboration with States Boards of Internal Revenue and Local Government Councils;
(r) carry out and sustain rigorous public awareness and enlightenment campaign on the benefits of tax compliance within and outside Nigeria;
(s) carry out oversight functions over all taxes and levies accruable to the Government of the Federation and as it may be required, query, subpoena, sanction and reward any activities pertaining to the assessment, collection of and accounting for revenues accruable to the Federation; and
(t) carry out such other activities as are necessary or expedient for the full dis-charge of all or any of the functions under this Act.

From the above functions of Federal Inland Revenue Service, it is clear that the Act gave the service power to assess, collect, account and enforce payments of taxes as may be due to the Federal Government or any of its agencies. In addition to the functions specified by the Act, the Federal Inland Revenue Service carries out robust tax education, engagement, and sensitization activities geared towards empowering the tax-paying public with the requisite education and knowledge to enable them fulfil their tax obligations. The FIRS Tax payer Engagement Webinar series is one of the activities used regularly to educate and inform taxpayers of the need to embrace voluntary compliance by filing and paying their taxes promptly and keeping them informed of the various changes in the Tax Laws regularly. FIRS also organizes seminars and conferences regularly in partnership with relevant key stakeholders to sensitize and deepen the culture of taxation amongst the taxpayers and the general public.

However, the Federal Inland Revenue Service (FIRS) has introduced self-service stations (SSS)

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in all its offices nationwide. The self-Service Stations will enable taxpayers to file returns, pay taxes, apply for and validate Tax Clearance Certificates (TCC), among other services by themselves. The initiative is aimed at supporting taxpayers in the use of Tax Pro Max solution. The self-service stations have designated officers readily available to assist taxpayers with any technical difficulty or concerns that may arise. FIRS in order to achieve effective tax administration in Nigeria has enjoin the taxpayers to take advantage of the self-service stations in full filling their tax obligations.

Moreso, the individual taxpayers are mandated under the Personal Income Tax Income Act to pay their personal income tax. The State Board of Internal Revenue in each state is another tax authority vested with the administration of tax in each state. The States' Governments administer tax through the various State Boards of Internal Revenue, while the Local Government Revenue Committee of each State administers taxes at the local government areas. There is also the Joint Tax Board (JTB) which is a creation of Personal Income Tax Act and it is made up of officers of the Federal and State tax authorities. It serves as a big umbrella covering all tax authorities in Nigeria. The official role of the JTB remains purely advisory.

Professional Bodies that Promote Tax Administration in Nigeria

The Chartered Institute of Taxation of Nigeria (CITN)

The Chartered institute of Taxation of Nigeria is a professional organization in Nigeria whose members are certified as qualified tax practitioners or administrators. The members of the institute may be legal practitioners, accountants or other professional who have obtained the relevant tax expertise. The institute was established by an Act and charged with the general duties of determining what standard of knowledge and skill are to be attained by persons seeking to become registered members of these tax professional and they review their standards from time to time as circumstances may require.

It is also the duty of the institute to securing in accordance with the provisions of the Act, the establishment and maintenance of a register of fellows, associates, graduates and student member of the institute, regulating and controlling the practice of the profession and to maintain discipline within the profession. The persons admitted to membership of the institute shall be registered as members in the following category that the fellows, associate members and graduate members. Moreso, the Act created the governing body of the institute, a council which shall be charged with the administration and general management of the institute. The council shall consist of:

(a) A chairman who is the president of the institute
(b) Vice chairman
(c) The Chairman of the Federal Inland Revenue Service or his representative not below the rank of a director.
(d) Two representatives of the Joint Tax Board.

Fifteen persons elected by the Modern and efficient tax administration needs data-particularly, big data. Nigerian tax authorities must use data to track all economic activities and identify all taxable persons. Government should create relevant policy and statutory framework for a centralized data sourcing, warehousing,

analysis and retrieval system that every tax authority can plug into.

The multiplicity of tax administration is as undesirable as the multiplicity of taxes; either case creates uncertainty and instability in the economy. Therefore, governments at all levels should harmonize all revenue-generating functions into a single platform under the administration of only one revenue authority of each government.

(e) the institute.
(f) The three immediate past presidents of the institute, including the former institute for a maximum of a three years term after which a past president automatically retires.
(g) A representative each of the following ministries, that is
  i) Finance and Economic Development and
  ii) Education
(h) Two persons to represent institution of higher learning in Nigeria. Offering courses leading to an approved qualification, to be appointed by the minister in rotation, so however, that the two shall not come from the same institution.

The Chartered institute of Taxation of Nigeria is charged with the responsibility among others of determining what standard of knowledge and skills are to be attained by persons seeking to become professional tax Practitioner or Administrator. The institute has been contributing immensely in the growth and development of the Nigeria's economy, by bringing to bear its tax professional experts with rich knowledge, experience and assets to deepen taxation, its practices and compliance is aimed at improving Nigeria's welfare through sound tax management and administration. They have always advocated that lots of Nigerians who are eligible tax payers are still outside the tax net, so bringing and effectively capturing more tax payers into the tax net will increase revenue generation and will also boost the Nigerian economy.

Nigerian Bar Association (NBA)

The Nigerian Bar Association is a professional association of all lawyers admitted to the bar in Nigeria. They promote and protect principles of the rule of law and respect for fundamental human rights and they also promote pro bono services to the indigents of the society.

The Nigerian Bar Association is established by an Act and the general management of its affairs is vested on the general council of the Bar as known as the Bar Council. The council consist of:

(a) The Attorney General of the Federation who shall be the president of the council.
(b) The Attorney General of the states and
(c) Twenty members of the Association.

The persons elected to serve on the Bar Council at elections in which all members of the association are entitled to vote in such manners as may be provided by the constitution of the Association and to hold office for such period as may be determined by the constitution.

The Nigerian Bar Association being a professional association of lawyers who are trained to uphold and observe the rule of law, promotes and foster the course of justice, maintain a high standard of professional conduct and shall not engage in any conduct which is unbecoming of a legal practitioner.

The Nigerian Bar Association, as an association of professional group of lawyers, is composed of tax advisors, practitioners, lecturers, professors of tax law and consultants who possess the necessary expertise in tax law and tax administrations. The association undoubtedly plays a critical role in improving tax administration in Nigeria. This is because as a legal tax advisor in Nigeria, they assist their client in managing and resolving tax disputes and different tax difficulties they encounter in their capacity as legal tax consultants in Nigeria.

In addition, they offer complete tax planning to limit tax obligations and avoid future tax dispute or penalties. They also offer comprehensive tax advice, tailored to our clients' specific needs and provide all inclusive tax planning to avoid potential tax issues or liabilities and minimize the tax burden. With their experience in area of tax law, the tax law experts offer strategic tax advice in major Nigerian and International transactions. In their capacity as legal tax consultant, they also offer resident and non – resident individuals, as well as expatriate workers, tax assistance regarding personal income tax. Additionally, they offer guidance to both resident and non-resident companies on how to pay their company income taxes. This covers the process of filling its annual returns online for assessment of taxes payable by them and then payment of chargeable tax. Moreso, they also play the role of a mediator were in alternative dispute resolution. This is because when a tax payer is found liable for failure to pay tax as at when due or failure to remit back taxes or penalties (i.e tax which were due to be paid within a stipulated time a tax lawyer would assist the tax payer with negotiation with respective revenue authorities.

Tax lawyers also engage in legal representation, they represent their client's interest in court in tax litigation with the revenue authorities or defending tax defaulters. Based on the aforementioned, it is evident that tax lawyers are essential to the administration of taxes. Their responsibilities as mediator, advisors and legal representatives for both tax authorities and tax payers will undoubtedly help Nigeria achieve efficient tax administration.

However, in the event that the tax payers' properties a bank account has been placed on lien by the revenue authorities, a tax lawyer would assist in undoing it through negotiations in some cases. The outcome of such negotiations may entail a tax payer who is in default paying debt owned in installments and such tax payers paying less than the amount stipulated.

The Institute of Chartered Accountants of Nigeria (ICAN)

The Institute of Chartered Accountants of Nigeria is a professional association made up of accountants. The body was established by an Act which is known as the institute of chartered accountant. Accountants of Nigeria which shall be a body corporate under the name and be charged with a general duty of

a. Determining what standards of knowledge and skill are to be attained by persons seeking to become members of the accountancy profession and raising those standards from time to time as circumstances may permit,
b. Securing in accordance with the provisions of this the establishment and maintenance of registers of fellows, associates and registered

and accountants entitled to practice an accountants and auditors and publication from time to time of lists of those persons, and

c. Performing through the council under this Act the functions conferred on it by this Act

The institute of chartered accountants of Nigeria undoubtedly play an important role in improving tax administration in Nigeria. This is because the association is a professional body comprised of accountants whose responsibilities include recording transactions, making payments, and processing invoices. Moreso these tax accountants significantly discharge their duties and responsibility with utmost professionalism such duties and responsibilities are preparing tax statements, financial statements and other statements at required intervals. For purposes of tax administration, both resident and non-resident companies are required by law to file their annual returns along with their audited accounts and financial statement to enable the tax authority to assess the company for payment of its income tax. what it means is that before a company can file its annual return to the federal inland revenue service, the company needs to hire a competent tax accountant. It is also the duty and responsibility of a tax accountant in preparing and returning a statements and document by set deadlines.

Furthermore, a professional tax accountant liaises with the tax authority, the company's tax representatives and other regulatory bodies when required. They also prepare companies income tax returns and statements for auditing and filing to the relevant tax authority. The tax accountants ensures that the company's financial accounts are properly prepared and accurate. This is because if accounts are inaccurate, the tax authority may refuse to accept the company's return.

The tax accountants also assist in financial planning and regularly reviews the account and making updates and improvements where necessary and they understand financial landscape and market trends.

The Role of Professional Bodies in Tax Administration in Nigeria

The above-mentioned professional bodies have always played a major role in ensuring effective tax administration in Nigeria. The chartered institute of taxation of Nigeria was established by law in 1965 to promote tax research and the maintenance of professional standard among its members. The main purpose of creating the chartered institute of taxation of Nigeria is to promote tax research in Nigeria and to equip its members with the right knowledge and skills to become tax administrator and practitioners. In order to achieve the desire standards for its members. They determine what standard of knowledge and skills to be attained by persons seeking to become registered members of the association and the tax profession.

More so, they maintain and regulate the standard of tax practice amongst its members. They promote professional ethics and efficiency in tax administration and practice. They also encourage, promote and co-ordinate research for the advancement of tax practice and administration in Nigeria. The organisation also provides tax education and training and collaborates with other organizations to promote taxation in Nigeria. They enhance member's value proposition through quality training, skill

development programme. The association in its efforts in promoting tax administration have consistently had a positive impact on the tax system in all key areas of tax policy, legislation and administration

Also, the Chartered Institute of Taxation of Nigeria serves as a source of information and advocacy for tax and fiscal policy in Nigeria and internationally. They accomplish this by participating in television interviews speaking on the importance of tax payer paying their taxes, the role of tax authorities in tax administration, and the impact of fiscal policies on the economy and tax administration.
They established a structure for regular publications for members of the publics both online and media print. They participate in radio and television programs to discuss important issues such as the need for tax administrators/authorities to broaden the tax net, how to achieve effective tax compliance among Nigerian tax payers and to avoid tax evasion.

The Chartered Institute of Taxation of Nigeria no doubt promotes tax administration in Nigeria by collaborating with major key stakeholders such as the federal Inland Revenue service. The states board of internal revenue from different state of the federation, the joint tax board, International Monetary fund, The Nigeria Bar Association, The Judiciary and the media. In collaboration with these stakeholders, they address critical issues such as the challenges of effective tax administration in Nigeria and tax reforms. Whether these tax reforms will increase revenue generation and have an impact on the economy. They initiate engagements between the Nigerian Taxation Standards Boards and the Financial Reporting Council of Nigeria for Capacity building in tax accounting and reporting. They also developed standards and guidelines for tax practice in collaboration with other relevant bodies and agencies and the initiated engagement with the federal Inland Revenue service, the joint tax board and other tax administration bodies on recognition of ICAN members to practice tax. They develop certification programs for members and other professionals in key areas such as international taxation, tax policy and administration etc.

The Chartered Institute of Taxation of Nigeria holds an annual general conference where tax professionals who are members gather to discuss issues concerning tax administration, enforcement and compliance. They provide annual tax award to individuals who have played a role in tax administration, which undoubtedly, promotes transparency in professionalism in taxation. The Chartered Institute of Taxation of Nigeria (CITN) also developed a template for tax revenue reporting based on global best practices and they have developed a standard/recommended code of conduct for tax officers, tax practitioners and the tax payers. They regularly conduct an annual survey on the Nigerian tax system and the relative ranking of tax agencies at the federal, state and local government levels. Having seen the major roles played by the Nigerian chartered Institute of taxation, one can agree that the institute has made significant contribution in tax administration and this has contributed to the growth and development of the Nigerian economy

The Nigerian Bar Association as a professional body also plays a crucial role in boosting tax

administration in Nigeria. The association is made of lawyers who are tax advisors, tax practitioners, professors of tax law, lecturers and tax consultants who possesses the necessary expertise in tax law and administration. These legal practitioners whose area of specialization is on tax law play advisory role and ensure that their clients (including corporate organizations) comply with statutory requirements for tax administration including payment of adequate taxes. They practice proper tax administration in corporate decision making and commercial transactions.

For instance, the Companies and Allied Matters Act makes it mandatory for public companies to appoint a secretary who has the requisite knowledge and experience to discharge the functions of a secretary and such a person appointed as a secretary must be a member of the Institute of Chartered Secretaries and administrators or a legal practitioner or a member of any professional body of accountants.

From the above provisions of Companies Allied Matter Act, it therefore follows that, lawyers and accountants whose members of the afore mentioned professional bodies are appointed secretaries of public companies and in most cases, lawyers are made secretaries of these public companies and as a secretary will ensure that the company files its annual return as required by the law alongside with its audited accounts on time to avoid penalties for late or non-payment of income taxes. The Act makes it mandatory that every taxable individual, resident and non-resident company to register with the tax authority and obtain a tax identification number (TIN). The Act makes it mandatory for every company to have a tax identification number, which shall be displayed by the company in all business transactions with other companies and individuals and on every document, statement, returns audited account and correspondence with revenue authorities including the Federal Inland Revenue Service, ministries and all government Agencies. It is the responsibility of a legal practitioner who has the requisite knowledge of the law, a secretary of a company or tax consultant, to ensure that these companies have registered with the federal Inland Revenue Service and have obtained a tax Identification Number for the purpose of paying taxes. It is also his duty to advise the company on filing its annual return electronically via the e-filing portals provided by the Federal Inland Revenue Service (FIRS) where they have registered or alternatively, submit their annual return at the nearest tax office and where the tax authority has assessed the company on the chargeable tax payable by the company, the company can accept the assessment and pay the tax.

However, if a company disputes the assessment, the company may apply to the Federal Inland Revenue Service, by notice of objection in writing, delivered in person, by courier service, email or any other electronic means to review and to revise the assessment made upon it. It also the duty of a tax practitioner to write a notice of objection on behalf of the company and forward it the service.

Tax practitioners offer advice on taxes, tax laws and tax disputes to individuals, companies and government agencies. This is because a tax practitioner has knowledge of the tax laws and regulations will help him advise taxpayers on the

need to pay their taxes as at when due to avoid paying penalties and unnecessary interest. A tax practitioner also helps the taxpayers with legal strategies to enable them stay below the tax exemption threshold as well as avoid paying more than the required amount as tax.

The tax practitioners also play the role of a mediator between the taxpayers and the tax authority. When a company is found liable for failure to pay or remit back taxes or penalties (i.e., taxes which was due to be paid within a stipulated time) a tax practitioner would assist the company with negotiations with the respective revenue authorities. In the event that the taxpayer's properties and bank accounts has been placed on lien by the tax authorities, a tax practitioner would assist through negotiations in most cases.

A tax practitioner also plays a crucial role in tax administration during tax audits with the revenue authorities. Although preparation of audits statements is the exclusive preview of tax accountants, the tax practitioners have a role to play in the audit proves such as aiding their clients and taxpayers in preparing for audits, meeting with the revenue authorities and representing their taxpayers when needed. Also, the tax practitioners provide legal representation for both the taxpayers and the revenue authorities. They represent their taxpayer's interest in court and also represent the revenue authorities in court as well.

The Nigerian Bar Association works with all the relevant revenue authorities to ensure effective tax administration by prosecuting tax defaulters and ensuring tax payers pays their taxes. The association in collaboration with the Federal Inland Revenue Service carryout robust taxpayer education, engagement and sensitization activities geared towards empowering the public on the need to fulfill their tax obligations.

Conclusion

In conclusion this research hereby concludes that these professional associations contribute to the improvement of tax administration in Nigeria, their role in that regard cannot be overstated. Without a doubt, these professional bodies are essential to the growth and improvement of taxation in Nigeria. They achieve this through establishing guidelines for appropriate tax behavior among their members, promoting professionalism and effectiveness in tax management, and educating and increasing tax payers' awareness. These bodies are The Nigerian Bar Association, The Institute of Chartered Accountants of Nigeria (ICAN), The Chartered Institute of Taxation of Nigeria (CITN), and The Association of National Accountants of Nigeria (ANAN).

The Chartered Institute of Taxation of Nigeria (CITN) as a professional body made up of lawyers, accountants, tax practitioners and tax consultants. They have developed a template for tax revenue reporting based on global best practices and they have developed a standard/recommended code of conduct for tax officers, tax practitioners and the tax payers. The Institute maintains and regulates the standards of tax practice among its members. They advocate for professional ethics and efficiency in tax administration and practice. They also provide tax education, training, as well as collaborate with other organizations, to promote tax

administration in Nigeria. The association's efforts to promote tax administration have consistently have a positive impact on the tax system in all major areas of tax policy, legislation and administration.

The Nigerian Bar Association is also a professional body made up of lawyers who are tax advisors, practitioners, professors of tax law and lecturers, and consultants with the requisite knowledge of tax administrations and legislation. The association undoubtedly plays a critical role in improving tax administration in Nigeria. These roles include giving legal advice, resolving tax disputes as a mediator, engaging in tax litigation, applying for tax exemptions, etc. The association undoubtedly plays a critical role in improving tax administration in Nigeria. These roles include giving legal advice, resolving tax disputes as a mediator, engaging in tax litigation, applying for tax exemptions, etc.

The above roles played by these professional bodies contribute to improved tax administration in Nigeria because revenue authorities cannot achieve effective tax administration without the assistance of the se professional bodies. When effective tax administration is achieved, it generates revenue for the government while also boosting the Nigeria economy.

Recommendations

Having examined the role of professional bodies in improving tax administration in Nigeria, this paper makes the following recommendations:

Need for a legal framework mandating the taxpayers to use tax advisors.

There is need for a legal framework making it mandatory for every taxpayer to engage the services of a tax professional advisors. The legislation should recognize the advantages of having professionals prepare tax returns, thereby reducing the administrative burden of tax administration for the revenue authorities.

Need for synergy between the government and the professional bodies.

There is need for a synergy and collaboration between the government and these professional bodies. This is because to ensure effective tax administration in Nigeria, the government and these professional bodies must collaborate. This collaboration requires the government to involve these professional bodies in the development to tax policies and legislation.

Need for synergy between tax professional consultants and revenue authorities.

There is a need for collaboration between tax professional consultants and revenue authorities. These collaborative efforts will contribute significantly to the realization of a tax system that is fair, transparent and capable of driving Nigeria's economic growth and development and as well as improving revenue generation through effective tax administration.

Need to create more awareness on Tax Education

There is need for these professional bodies to create more awareness on tax education. They need to educate the taxpayers on the need to pay their taxes.

Need for synergy between the government and tax consultants on tax policies.

There is need for a synergy between the government and tax consultants on tax policies. Before enacting tax laws, the government ought to confer with tax experts and advisors since they have a greater understanding of the morality of tax administration and procedure.

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