
Multiple Taxation and Taxing Powers in Nigeria Legal System: Issues and Challenges.

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Abstract

Taxation is one of the major sources of revenue for government to meet its various needs. Following the emergence of multiplicity of taxes in Nigeria fiscal landscape, the Joint Tax Board (JTB) had taken a number of steps to curb the phenomenon. However, such efforts have recorded little or no success. Like a cat with nine lives, multiplicity of taxes has refused to die and wreak havoc on the stakeholders, average citizens, business and even households in Nigeria

This paper examines the extent to which multiplicity of taxes exists in Nigeria and why the problem persists in our economy. The implication of multiplicity of taxes and the extent of the taxing powers among the three tiers of government is also examined. The methodology adopted is purely doctrinal with primary source from the Constitution, various relevant tax laws, and case laws. The secondary source includes: articles in journal, conference papers, online materials, newspaper etc.

The paper concludes that multiplicity of taxes can be curbed by delimiting the scope of taxes and levies collectible by each level of government via a statute and that each tier of government should strictly adhere to the extent of their taxing powers.

1. Introduction

The 1999 Constitution of the Federal Republic of Nigeria (as amended) under section 24(f) stipulates that:

It shall be the duty of every citizen to declare his income honestly to appropriate and lawful agencies and pay his tax properly.

Following the emergence of multiplicity of taxes in Nigeria fiscal landscape, the Joint Tax Board (JTB) had taken a number of steps to curb the phenomenon with little or no success. The issue of multiple taxations may put pressure on the economic atmosphere of a nation since investors may not be able to ascertain their exact tax liability.

2. Evolution of Multiple Taxations in Nigeria

Multiplicity of taxation began to rear its head in Nigeria in the late 1980's when revenue accruing to states and local government from the Federation account began to dwindle.ⁱⁱⁱ Regrettably, the degree of dependence of the States on revenue from the Federation account was so much that most

States did not have functional Board of Internal Revenue (BIR). A few States began to farm out their tax administration to private consultants in such a manner that eventually sidelined the staff in taxing agencies of the civil service.

The consultants started by reviewing the rates and fees payable for different governmental services ostensibly to reflect the economic realities. In some cases, the rates and fees were skewed too high. For instance, business premises levy and development levy were imposed on certain corporate bodies arbitrarily without legal basis. A dose of dynamism was introduced into tax enforcement during this era. Notwithstanding that some of their practices were unorthodox and raised serious issues of rule of law: the revenue objective was paramount to the States. The States therefore did not take any serious action to address the concerns of taxpayers.

As part of the responses to curb the menace of multiplicity of taxes, the Joint Tax Board drew a list of taxes collectible by each tier of government. The list was largely ignored by States who were in dire need of resources to boost their revenue but the list was eventually given a legal backing vide the Taxes and Levies Approved List for Collection Act.^{iiiiiv} The Act provides inter alia that:

- No other person, other than the appropriate tax authority, shall assess or collect, on behalf of the government, any tax or levy listed in the Schedule to the Act;
- Members of the Nigeria Police Force shall only be used in accordance with the provisions of the tax laws;
- No person, including a tax authority, shall mount a road block in any part of the Federation for the purpose of collecting any tax or levy.
- Prescribes the amount chargeable as development levy and business premises levy.
- Makes anyone who contravenes the law guilty of an offence and liable on conviction to a fine of N50,000 or imprisonment for three years or to both such fine and imprisonment.

One of the immediate effects of Act No. 21 was that no State could charge more than the prescribed amount under the law for developments levy, business premises levy and business premises renewal levy. Subsequently, the Personal Income Tax Act was amended to establish a Board of Internal Revenue for each State and prescribes the composition for the Board.^v In furtherance of the provision, all the States eventually constituted their Board of Internal Revenue.

These developments undoubtedly posed serious challenges for the operation of the consultants but certainly not sufficient to eliminate their activities. Since the hunters have learnt to shoot without missing, the birds have also learnt to fly without perching. The consultant has to devise new methods by moving their operations to the offices of the relevant tax authority and get their staff to be issued with the Identification card of the relevant tax authorities. In order to fulfil the letters of the law, assessments were prepared by the consultants for the signature of the Chairman or other relevant officers of the BIR.

The consultants were able to penetrate the system through appropriate 'reward' for their political patrons. While the big tax consultants were operating at the State level, those who were unfortunate to get patronage at their State level tried their luck at the local government level. In the course of time, the activities of tax consultants spread virtually throughout all the

States and Local Government Councils in Nigeria while the problem of multiple taxations persists.

It is important to point out that few taxpayers have successfully challenged some illegal taxes in the court. In the case of *Eti osa Local Government V Rufus Jegede & Anor*,^{vi} the plaintiff challenged Local Government taxing power under Taxes and Levies (Approved List for Collection) Act 1998. The court held that any tax or levy outside the approved list is illegal. A review of the cases^{vii} however shows that most of the challenges have been against State and Local Government even though these tiers of government are not free from blame in this regard.^{viii}

Notwithstanding that some of such taxes have been declared to be null and void, the practice is to leave the particular tax payer who had gone to court and continue to enforce the tax against others. The argument of the tax authority is that revenue law can not be arrested or put in abeyance at the instance of one or a few aggrieved tax payers to the detriment of the public treasury, especially where an appeal has been lodged against such a decision.

This argument appears to be a rather too simple approach to a complex constitutional question and concept of rule of law. It is one of the areas which will require thorough research and specific policy statement by the government. It suffices to say that it will be too tedious for the administration of justice to expect every tax payer to obtain separate judgment before the operation of tax law can be put in abeyance.^{ix}

3. Multiplicity of Taxes

Multiplicity of taxes is not an established term in the field of taxation as such. Thus, the term seems to be peculiar to Nigerian fiscal lexicography. According to the National Tax Policy Document, multiple taxations occur “where the tax is levied on the same person in respect of the same liability by more than one State or Local Government Council.”^x

With due respect, the definition is too narrow to the extent that it implies that multiplicity of taxes occurs only with regards to State and local taxes. From the general usages of multiplicity of taxes by stakeholders, it can be said to manifest in at least four ways:

- a. First, it refers to the various unlawful compulsory payments being collected by the local governments without appropriate legal backing through intimidation and harassment of the payers. Collection of such taxes is characterized by the use of stickers, mounting of road blocks, use of revenue Agents/Consultants including motor- park touts.^{xi} Paradoxically, the operatives in charge of these sources of funding, rather than remitting collected taxes to government coffers, found it more convenient to embezzle such funds, either under declaring the amount collected or manipulating the system to their personal advantage. The abuses were further compounded with the emergence of “Tax collectors” whom then became fashionable while the manufacturers became the easy victims of heretical methods adopted by such contractors in extorting money.
- b. Second, it refers to situations where a taxpayer is faced with demands from two or more different levels of government either for the same or similar taxes. A good example here is the administration of the Value Added Tax (VAT) and Sales Tax simultaneously.

- c. Third, the term refers to where the same level of government imposes two or more taxes on the same tax base. A good example is payment of Companies Income Taxes, Education Tax and Technology levy on the same company.
- d. Fourth, it refers to cases whereby various government agencies impose tax in the form of fees or charges.^{xiii} In some years ago, the economy of Nigeria was particularly brought to its knees following the one week warning strike by the umbrella union of food and cattle dealers based in the northern part of the country and doing business with the south, who were protesting alleged multiple taxation, extortion and other injustices meted out to their members as they carried out their businesses. They claimed to have earlier met with the Commissioner of Agriculture of affected States (Ogun and Lagos States) and even obtained court injunction restraining the officials of these States from collecting illegal taxes from their members all to no avail. As a result of their strike, food items like beef, tomatoes, beans, carrot, onions, yam etc immediately disappeared from the markets and where they existed, the prices went out of the reach of common man.^{xiii}

In *Registered Trustees of Association of the Licensed Telecommunications Operators of Nigeria & Ors v Lagos State Government & Ors*,^{xiv} some telecommunication companies challenged certain sections of the Lags State Infrastructure Maintenance and Regulatory Agency Law, 2004 on the basis that the law amounted to imposition of tax on their operations. The learned Judge said:

The IMRA Law from the name looks very innocent... From the contents of the law, the driving force is just to make money for the State, as the State has numerous laws dealing with the issue of urban planning.^{xv}

The learned Judge went on to reiterate the revenue objective of the law:

What the Lagos State is doing is to create an agency that will get its own share of the booty, as their counsel said that their operators are making billions of Naira.^{xvi}

Viewed from these broad perspectives, it will be seen that none of the three levels of government can be said to be free from blame. It does appear that the courts have not shown the same degree of dynamism when it comes to the federal agencies. In *National Inland Waterways Authorities v SPDC*,^{xvii} the trial court held that the Claimant had the power to tax and the contention of the defendant that the regulations under which the authority purported to tax the defendant company were *ultra vires* the plaintiff was rejected. What weighed on the mind of the court was the consideration that the regulations were validly made under the provisions of the National Inland Waterway Authority Act.^{xviii}

Multiplicity of taxes makes investment climate tempestuous as investors are not sure the extent to which their income would be taxed. There are cases of large corporate entities that have moved their operations out of some States or from Nigeria to neighbouring countries on the account of multiplicity of taxes and rising cost of doing business in Nigeria. Nigerian economy is presently distressed, will amount to restating the obvious of course, the signs are everywhere, infrastructure decay, lack of critical skills for business development, poor regulatory environment and the near absence of the political will to enforce contracts amongst other obligations. As a result, cost of production continues to skyrocket, leading in recent times to migration of businesses to

neighbouring countries. To compound this problem is the challenge of multiple taxations which has become a nightmare for manufacturers, merchants and petty traders.^{xix}

Notwithstanding the above, it suffices to say however that multiple taxations is not synonymous simply with being taxed at different levels of government. In a federal system of government, it is typical to have federal, state and local government taxes. This truism was lucidly expressed in the National Tax Policy Document thus:

Multiple taxation in Nigeria first needs to be defined before it is tackled. The word multiple connotes “numerous”, “several”, “various” etc. A certain level of multiplicity is unavoidable in a federal structure as each tier of government may want to charge certain taxes, fees, charges as may be applicable. The only aspect of multiplicity that is avoidable and for which the Constitution itself abhors is that where the tax, fee or rate is levied on the same person in respect of the same liability by more than one State or Local Government Council^{xx}

Thus, in recognition of the fundamentals of federalism, the Taxes and Levies (Approved List for Collection) Act^{xxi} contains as much as 8, 11 and 20 taxes and levies for federal, states and local governments respectively. There is the need for introspection on whether the current thinking is to ensure that taxes, fees and charges do not exceed those listed in the Act or whether to streamline the number of taxes into just few simple broad based taxes with elastic revenue potentials as being advocated by protagonist of flat tax.^{xxii}

4. Implication of Multiple Taxations

Multiplicity of taxes infringes the cardinal principles of taxation. Granted that government requires revenue to discharge its responsibilities to the citizens, this cannot be done in a haphazard, arbitrary and capricious manner. A tax payer is entitled to know and determine in advance how much he is obligated to pay and in what circumstances.

A taxpayer is entitled to know and determine in advance how much he is obligated to pay and in what circumstances. This underscores why certainty is a fundamental principle of taxation.^{xxiii} This brings us to the question of how many taxes exist in Nigeria. Following the basic principle that taxation is statutory, the correct approach would be to count the number of the specific federal and state laws enacted mainly for taxing purpose. Following this approach, the number of taxes will be infinitely smaller than the figure being bandied in some quarters and existing literature.^{xxiv}

The Taxes and Levies (Approved List for Collection) Act gives a false impression that there are thirty-nine (39) taxes in Nigeria. The research identifies a few fundamental issues about the Act. A careful consideration of its provisions will reveal that it is not a taxing statute since it deals with the “power to collect” and not “power to impose” taxes. This position is reinforced by the language of the statute which employed words and phrases such as “collecting”, “collects”, “shall assess and collect”. In view of the above, it is submitted that the Taxes and Levies has never been and is presently not relevant for the purpose of determining the extent of taxing power of government under the 1999 Constitution. Any attempt to either trace the power of a government or lack of it to impose a particular tax or levy to the Act will be misdirected.

Also, the draftsmen seem to be at loss on the basic distinction between a tax and other related terms such as fees and charges. How else can one explain the inclusion of several user charges and licensing fees contained in the schedule? From the administrative perspective, it is counter-productive in my view to describe payments made in exchange for direct benefit as taxes in view of the general aversion for taxes. It would appear that the listing of 20 items in the Act is one of the factors that goaded the local government councils into the inordinate drive for revenue through those items. For example, while parking fee should ordinarily be collected on “pay as you go” basis, the fact that it features on the Act has given it a semblance of a tax which some of the local governments then leverage upon as the basis of serving assessment notices on corporate bodies a parking fees. The same approach has been adopted for several other items in Part III of the Schedule to the Act.^{xxv}

5. Evaluation of Taxing Powers

Federal Taxing Power

The taxing power of the Federal Government is spelt out in section 4(2) of the 1999 Constitution of the Federal Republic of Nigeria. The section provides that:

The National Assembly shall have power to make laws for the peace, order and good governance of the federation or any part thereof with respect to any matter including in the Exclusive Legislative List set out in part 1 of the Second Schedule to this Constitution.^{xxvi}

Going by the schedule to the Taxes and Levies (Approved List for Collection) Act, there seems to be multifarious taxes in Nigeria, however, in the item 59 of the Exclusive Legislative list, only four of them are specifically mentioned. Those mentioned as stated in the Second Schedule to the Constitution are:

- i. Custom duties
- ii. Excise duties
- iii. Export duties
- iv. Stamp duties

It is important to note that not all these taxes are collected by the Federal Government or even accrue to it. As a matter of fact, of all the Federal taxes, only Custom Duties, Excise Duties, Export Duties, Companies Income Tax and Petroleum Profits Tax are administered by the federal government through its revenue agencies. The exclusive control of the federal government over these taxes is quite logical. Federalism presupposes the existence of a minimum degree of fiscal economic cohesion and uniformity.

It may be pertinent to ask the question whether the taxing power of the federal government is limited to taxes specifically allocated to it in the constitution, either or by reference to the tax based. In other words, does the taxing power of the federal government extend beyond custom duties, excise duties, import duties, company’s income tax and petroleum profit tax? In view of the specific allocation of these taxes to the federal government, it has been argued that all other taxes are residual to the state based on the principle of “*expressio unis est exclusion alterius*”^{xxvii}. On the other hand, this argument was said to be wrong and contrary to the fundamental principle that taxation is an inherent power of government subject to the provisions of the constitution.

It was held to be correct, therefore that the taxing powers of each level of government broadly follow the division of legislative powers under the 1999 Constitution. Hence, each level of government can exercise taxing power to the extent of its legislative powers. Therefore, the federal government of Nigeria can impose tax on any of the 67 subject matters on the exclusive legislative list pursuant to its implied power in item 68. This position was affirmed by the Supreme Court of Nigeria in the celebrated case of the Attorney General, Ogun State v Alhaja Ayinke Aberuagba.^{xxviii}

From a purely legal angle, the federal government may for instance, impose privilege tax on ownership of arms pursuant to item 2 of the exclusive legislative list. The main reason for given so much power to the federal government may be to avoid competing and conflicting tax jurisdiction, or to aid the federal government's generation of revenue in order to be able to meet the socio economic responsibility of the central government.

State Taxing Powers

Unlike the federal government, no tax is specifically reserved for the state government under the 1999 constitution. The only reference in the constitution to the powers of state governments in relation to taxation is contained in item 9 and 10 of the Concurrent Legislative List in the Constitution.^{xxix}

However, going by the provision of section 4(7) of the 1999 Constitution which provides for the legislative powers of the State House of Assembly, it could be deduced that, save items listed in the Exclusive Legislative List in the Second Schedule of the Constitution, the State can legislate including the levying of tax on matters in the concurrent legislative lists and other not clearly mentioned therein.

Going by section 4(7), the House of Assembly of a state shall have power to make laws for the peace, order and good government with respect to the following matters:

- a. Any matter not included in the Exclusive Legislative List in the Second Schedule to the Constitution.
- b. Any matter included in the concurrent legislative list set out in the first Column of Part II of the Second Schedule to this Constitution to the extent prescribed in the Second Column opposite thereto; and
- c. Any other matter with respect to which it is empowered to make laws in accordance with the provisions of this Constitution.^{xxx}

It is clear from the above provisions that as the State government have powers to make laws on matters in the concurrent legislative list, so also it has plenary power to make laws on any subject matter that is not on either the Exclusive or Concurrent Legislative List. A federal law on concurrent matter does not necessarily preclude States laws on the same matter; however, the state power to make law with respect to those on the concurrent legislative list is subject to the "doctrines of inconsistency and covering the field".^{xxxi} The meaning of this is that, the State law must not be in conflict with the federal law on the same item.

To determine conflict according to Professor Nwabueze, legislation on concurrent list must therefore first be made by both governments before any of inconsistency between them can arise and only then can a compromise be made to see if one has conflicted with the other.^{xxxii}

Local Government Taxing Power

Through the Local Government Reforms of 1974, Local Governments in Nigeria transformed from mere administrative units' status to Constitutional establishments. Under section 7(1) of the 1999 Constitution, the arm of local government by democratically elected process is guaranteed. Therein, every state government is mandated to ensure their existence under an applicable law that regulates their establishment, structure, composition, finance and functions.^{xxxiii}

Today however, the status of the local government has been enhanced and the enhanced status of the local government councils has raised the question whether or not they have independent power to raise their own taxes. The division of legislative power under section 4 of the Constitution involves only the Federal and State governments. Also, it will be observed that matters that the Constitution mandates the State governments to rest on the Local Government councils are matters within the residual power of the States. The implication of this is that local Governments have no legislative power of their own and cannot impose any tax on any subject matter whatsoever. Therefore, it is instructive to note that the provisions of Schedule 4 of the Constitution do not directly rest the local government councils with power to collect taxes.^{xxxiv}

To this extent, the local government councils were brought within the federal structure of the distribution of taxing powers and functions. However, these councils are not given any direct legislative powers under the Constitution but are made to loop up to the Federal and State Government for their sustenance via statutory allocations as stated in section 7(6)(a) & (b) and section 162(5) & (8) of the Constitution.^{xxxv}

Furthermore, in getting these statutory allocations, a State government must first enact appropriate enabling laws, which will determine the taxable persons, assessment procedure and method of collection, recovery and penalties for tax delinquency. And where such a law has been enacted, a Local Government Council must exercise its power within the limits prescribed by the law; any exercise of power beyond the limits prescribed by the law; any exercise of power beyond the limits allowed by the Constitution of the enabling law will be ultra vires, null and void *Shell Petroleum Development Company of Nigeria Limited v Bururtu Local Government Council*.^{xxxvi}

In this case, the Respondent raised an assessment of over N30 million on the Appellant being the tenement rates for 1981 to 1993. Although, the appellant did not object to the publishing rating, it refused to pay as assessed. Rather, it only paid N32, 998.30 which it considered to be the amount due. The Respondent sued to recover the balance. At the trial court, it was considered inter alia that the property that formed the basis of ratings was jointly owned by the appellant and the Nigerian National Petroleum Corporation (NNPC) and therefore not subject to tenement rates. A copy of this joint venture agreement between the Appellant and the NNPC which showed an ownership ratio of 20% to 80% shares holding in favour of the Federal government was admitted in evidence. The court held that the Respondent was wrong in levying rates on the oil storage tanks or tank farm and oil pipelines which are privately owned.

An attempt by Apapa Local Government Council to impose a mobile advertisement tax on companies for display of corporate names on vehicles via Apapa Local Government vehicles mobile advertisement bye law No 1 of 1999 was successfully challenged by eight companies in the case of *SDV Nig Ltd & Ors v Apapa Local Government Council*^{xxxvii}, where the applicants were granted an injunction restraining the Apapa Local Government Council from implementing the

bye law. According to trial judge, the mere display of the applicant's name on their vehicles for the purpose of identification, without advertising any product does not amount to advertisement or sign board.

However, notwithstanding the lack of clear taxing power for the local government in the Nigerian Constitution, since section 7(1) of the Constitution guarantees the system of local government, for their sustainability and running of the local governments, the local government council is allowed to generate revenue through the levying of certain categories of rates to wit, the collection of radio and television licenses, establishment of cemeteries, burial grounds, licensing of bicycles, trunks, wheel barrows and carts, establishment, maintenance and regulation of slaughter slabs, motor park, naming of roads and streets, registration of births and deaths etc. All these functions are specified in the Fourth Schedule of the Constitution.

Based on the foregoing, there appears to be lopsidedness in the distribution of taxing powers as well as revenue formula of the nation. However, it is instructive to point out that all tax revenues collected by the federal government are not wholly retained by it. Rather, the taxes collected by the Federal Government are paid into the Federation Account and distributed among the Federal, States and Local Governments pursuant to section 162(2) of the 1999 Constitution as amended.^{xxxviii}

6. The principle of "covering the field"

In the case of *A.G., Lagos State v. Eko Hotels Ltd*^{xxxix}, the Supreme Court held that both the Value Added Tax Act and Sale Tax Law of Lagos State amount to double taxation. The Court further went on to reiterate the principle of covering the field. According to the Court:

The doctrine of covering the field is essentially that where the main, principal or superior law has covered a given field or area, any other subsidiary law made in that area or field cannot operate side by side with the main, principal or superior law. If the superior law is inconsistent with the principal law, it has to be declared void to the extent of its inconsistency. But where it is consistent with the principal law, it has to be left in abeyance that is, inoperative pending when the principal law may give way.^{xl}

This doctrine may arise in two distinct forms. They are:

- a. Where in the purported exercise of the legislative power of the National Assembly or a State House of Assembly, a law is enacted in which the Constitution has already made provisions covering the subject matter of the Federal Act or the State law.
- b. Where a State House of Assembly by the purported exercise of its legislative powers enacted a law, which an Act of the National Assembly has already made provisions covering the subject matter of the State law.

However, it need be stated that for the principle of covering the field to apply, the federal legislation must be validly enacted with respect to the matters in which the National Assembly is empowered by the Constitution to make laws.^{xli} This is a condition precedent to the application of the doctrine of covering the field. It shows therefore that an Act of National Assembly covering the area of residuary matter, not being in the Exclusive or Concurrent List cannot be arrogated the doctrine of covering the field.

7. Suggestions and Recommendation

In view of the thought provoking analysis and critique and the implication of multiple taxation as examined by this paper, it is imperative to proffer alternative workable recommendations that will shape and eliminate multiple taxation phenomena in Nigeria. Multiplicity of taxes can be curbed by delimiting the scope of taxes and levies collectible by each level of government via a statute and restriction of the role of tax consultant in the administration of taxes.

It is also suggested that each tier of government should endeavour to keep within their respective legislative taxing jurisdiction as encapsulated in the constitution so as to avoid overlapping and usurpation of power in the area of tax among the three tiers of government. This will enhance fiscal understanding and economic cohesion in the country.

Also, a critical review of the basis of the division of taxing powers in Nigeria under the Constitution should be embarked upon. This will guarantee the ability of each tier of government to raise its independent revenue to meet its responsibilities.

8. Conclusion

From the foregoing, the vices in the menace of multiplicity of taxes in Nigeria is been highlighted. Errors and prejudices in the taxing powers of three tiers of government in Nigeria are also expressed. The principle of covering the field is also examined as one of the panacea to the challenges of multiplicity of taxes in Nigeria. There it is believed, would lead to a pragmatic and compelling solution to the problems of multiple taxations in the society particularly with emphasis for a review of taxing powers amongst all tiers of government. This will ensure reduction if not eradication in multiplicity of taxes which would be a bastion of radiant prospects particularly in the economic sector.

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1. ⁱⁱ Izendomi, F. Eliminating Multiple Taxation in the Capital Market- The Capital Market Perspective. <http://www.secure.irs-ogun.org/downloads>. accessed on 20th May, 2018.
 2. ^{iv} Section 2(1), Taxes and Levies (Approved List for Collection) Act, Cap T2, LFN 2004.
 3. ^v Personal income Tax Act, Cap P8, Laws of Federation of Nigeria 2004. Section 87. The provisions were inserted into PITA vide the Finance (Miscellaneous) Taxation Provisions Decree (No. 31) 1996.
 4. ^{vi} (2007)10 NWLR (Pt. 1043) 537 @ 563.
 5. ^{vii} Attorney General of Lagos State v Eko Hotels Ltd & F.B.I.R. (2009)1 TLRN 198; Lagos State Board of Internal Revenue v Nigerian Bottling Co. Ltd & Manufacturer Association of Nigeria (2009)1 TLRN 294; Mobil Producing Nigeria Unlimited v Tai Local Government Council and 2 Ors. (2004) 10 CLRN 100, Mama Cass Restaurant Ltd & Ors v Federal Board of Inland Revenue & Attorney General of Lagos State (2010) 2 TLRN
 6. ^{viii} National Inland Waterways Authority v SPDC (2005) 8 TLRN 150.

7. ^{ix} Sanni, A. Multiplication of Taxes: Issues, problem and Solutions. *International Journal of Business and Social Science*. 3(17) 2012, P.23
8. ^x See the National Tax Policy Document, P.78, para 6.
9. ^{xi} See Report of the Main Report of the Study Group on the Nigerian Tax System in Nigeria Tax Reform in 2003 and beyond, July 2003 (Hereinafter referred to as The 2003 Study Group) pp. 286- 290.
10. ^{xii} National Association of proprietors of private schools and civil society organisation in Ekiti State shut schools for three days and protested against Ekiti State government obnoxious tax policy. Ekiti state government compels pupils in private schools to pay N1000 each to the government as development levy per term. Both parents and owners of private schools decried the multiple tax regime policy of Ekiti state government as suffocating and obnoxious. See *The Nation Newspapers*, 15th March, 2016.
11. ^{xiii} *Daily Independent Newspaper*, 23rd March, 2010.
12. ^{xiv} (Unreported) Suit No: FHC/L/C5/517/06 delivered by Justice Auta of the Federal High Court, Lagos on 25th February, 2007.

13. ^{xvi} *Ibid*.
14. ^{xvii} (2005) 8 CLRN. P. 150
15. ^{xviii} National Inland Waterway Authority Act, LFN 2004. Section 28(b), (g), (h) and (r) thereof.
16. ^{xix} *Daily Independent Newspaper*, 23rd March, 2010.
17. ^{xx} See the National Tax Policy Document, P.78,
18. ^{xxi} Act No. 21, Cap T2, Laws of Federation of Nigeria 2004.
19. ^{xxii} A flat tax advocates that instead of having different types of taxes with different rates, one tax rate should be applied to all income at source with no exceptions. It attempts to simplify tax laws which are said to be bedevilled by many loopholes, deductions, and exemptions which render the collection and enforcement of tax law complicated and inefficient. See generally, Daniel Mitchell, "A Brief Guide to the Flat Tax" <http://www.ijbssnet.com> accessed on 25th May, 2018; Saani A. Multiplicity of Taxes in Nigeria: Issues, Problems and Solution. *International Journal of Business and Social Sciences*. 7(4)
20. ^{xxiii} T. G. Lambart, Some Modern Principles of Taxation- Adam Smith Revisited. A paper delivered at the Third Annual Convention of the Congress of Political Economists in Rio de Janeiro, Brazil, in January 1992 . available online at http://www.cooperativeindividualism.org/lambart-ian_on-adaam-smith.html accessed on may, 2018.
21. ^{xxiv} See The 2003 Tax Study Group.
22. ^{xxv} Taxes and Levies(Approved List for Collection) Act, Cap T2, LFN 2004.
23. ^{xxvi} 1999 Constitution, Cap 24, LFN 2004 as amended.
24. ^{xxvii} The rule implies that the specific mention of one thing implies the exclusion of other persons or things of the other persons or things of the same class which are not mentioned.
25. ^{xxviii} (1984) SC, 20.
26. ^{xxix} Sanni A. (2002) Division of Taxing Powers" In Abdulrazaq, M. T. (eds) *CITN Nigerian Tax Guide and Statutes*, Lagos. P. 657.
27. ^{xxx} 1999 Constitution. Section 4(7)

28. ^{xxx}_i FIRS (2009) Towards a Modern Tax Agencies. Op. cit, P. 657.
29. ^{xxx}_{ii} Nwabueze, B. O. Federalism in Nigeria under the Presidential Constituion. London: Sweet and Maxwell. P.
30. ^{xxx}_{iii} Orifowomo, A. O. Fiscal Federalism and Taxing Power under the 1999 Nigerian Constitution. In Olugbenga, F. (eds) Law, Politics and Development: The Challenges of an Emerging Mega City. NBA Ikeja Branch. P. 19.
31. ^{xxx}_{iv} Sanni, A. Op. cit. P. 658.
32. ^{xxx}_v Ola, C. S. Income Tax Law and Practice in Nigeria. Ibadan: Heinemann Educational Books. 2001, P. 1.
33. ^{xxx}_{vi} (1989) 9 NWLR (Pt 165) 318. C. A.
34. ^{xxx}_{vii} (Unreported) The Guardian Newspaper, 13th May, 2000. P. 31.
35. ^{xxx}_{viii} 1999 Constitution.
36. ^{xxx}_{ix} (2018) 7NWLR, Pt 1619, P. 518 @ P. 525.
37. ^{xl}_l Ibid.