**Scope**
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# Digital Tax Administration and Tax Compliance Risk in Nigeria: An Empirical Assessment

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**Abstract:** This study empirically examined the effect of Digital Tax Administration on Tax Compliance Risk in Nigeria. It specifically assessed the effects of Digital Taxpayer Registration, Electronic Tax Filing and Electronic Tax Payment on Registration, Filing and Payment Compliance Risks, respectively. A quantitative survey design was adopted, with primary data collected through structured questionnaires from tax administrators, taxpayers and tax consultants. Simple linear regression was used to test the relationships at the 5% significance level. The results showed that Digital Taxpayer Registration had a significant positive effect on Registration Compliance Risk. However, Electronic Tax Filing had no significant effect on Filing Compliance Risk, while Electronic Tax Payment had no significant effect on Payment Compliance Risk. The study concludes that digital registration can enhance taxpayer identification and reveal registration irregularities, but electronic filing and payment systems alone may not sufficiently address compliance risks. It recommends integrated taxpayer identification, reliable digital platforms, automated reminders, taxpayer education, data matching, risk profiling and improved digital infrastructure to strengthen tax compliance management in Nigeria.

**Keywords:** Digital Tax Administration; Tax Compliance Risk; Digital Taxpayer Registration; Electronic Tax Filing; Electronic Tax Payment.

## 1.0 Background to the Study

The rapid development of information and communication technology (ICT) has transformed public-sector operations, including tax administration. Tax authorities increasingly employ digital systems for taxpayer registration, filing, payment, information exchange, data processing and compliance monitoring. The OECD (2025) identifies digital transformation as a major feature of modern tax administration, with electronic invoicing, automation, artificial intelligence and data analytics increasingly supporting compliance management and administrative efficiency.

In Nigeria, the movement towards digital tax administration has attracted increasing empirical attention. Uguagu, Asomba and Kalu (2023) found that e-taxation was

associated with improved tax compliance and revenue performance in Nigeria, while Egbara, Asomba and Ofodu (2023) reported that electronic taxation contributed to reducing tax evasion and avoidance in Enugu State. Effective tax administration is essential to revenue mobilization because tax policy alone cannot ensure compliance. Tax authorities must identify taxable persons, process returns and payments, verify taxpayer information and respond to non-compliance. Weaknesses in registration, filing, reporting and payment may therefore increase compliance risks. The OECD (2025) emphasises that identifying and managing such risks enables tax administrations to direct limited resources towards areas of potential non-compliance.

Digital tax administration provides an avenue for addressing these challenges through technology-enabled registration, filing, payment, information management and compliance activities. Digital systems facilitate faster processing, data integration, automated verification and information matching. In Nigeria, Obiora and David (2021) found that the adoption of TaxPro-Max was associated with tax remittance, highlighting the role of digital platforms in modernising tax administration. Similarly, Adeagbo, Anifowose and Olaniyi (2024) reported a significant influence of TaxPro-Max adoption on tax administration in Nigeria.

Tax compliance risk arises when taxpayers fail to register, file returns, accurately report taxable transactions or pay liabilities when due. These obligations are central to compliance-risk management because weaknesses in any of them may create discrepancies between taxpayers' actual liabilities and information available to tax authorities. Digital systems can help reduce such gaps through electronic registration, filing and payment, automated verification and improved information matching.

Recent Nigerian evidence further supports the relevance of digital systems to these taxpayer obligations. Yeye and Ologhodo (2025) found that TaxPro Max significantly affected tax filing and payment among FIRS staff and SMEs in Awka, Anambra State. Lawal and Adeniyi (2025) similarly examined the registration, filing, payment and reporting features of TaxPro Max and their relationship with revenue generation in Nigeria.

In Nigeria, digitalisation is also increasingly incorporated into the statutory tax framework. The Nigeria Tax Administration Act 2025 provides the basis for technology-driven tax administration, with Section 71 authorizing relevant tax authorities to automate processes including assessment, collection, accounting and information gathering. The Act also provides for a Value Added Tax Focalization System requiring persons making taxable supplies to use an Electronic Fiscal System (EFS) for recording and reporting supplies and maintaining accurate transaction records.

These developments demonstrate Nigeria's movement towards technology-based tax administration. However, digitalisation does not automatically eliminate compliance

risks. Its effectiveness may depend on system integration, infrastructure, data quality, digital literacy, taxpayer accessibility and the capacity of tax authorities to use digital information effectively. This concern is reflected in recent Nigerian studies examining digital tax administration and compliance behaviour (Erasmus, Mbobo, & Obodoechi, 2026).

Against this background, this study examines Digital Tax Administration and Tax Compliance Risk in Nigeria: An Empirical Assessment. The study focuses on digital taxpayer registration, electronic tax filing, electronic tax payment, and digital tax information and analytics as dimensions of digital tax administration, while tax compliance risk is examined through registration, filing, reporting and payment risks. The study therefore seeks to provide empirical evidence on whether digital tax administration strengthens the capacity of tax authorities to identify and manage taxpayer compliance risks in Nigeria.

### 1.2 Statement of the Problem

Tax revenue is an important source of government finance, making effective tax administration necessary for public service delivery and economic development. However, tax systems remain exposed to compliance risks when taxpayers fail to register, file returns, report accurately or pay liabilities when due. The International Monetary Fund (IMF) identifies registration, filing, accurate reporting and payment as key taxpayer obligations for assessing and managing compliance risks (Betts, 2022). Weaknesses in these areas can reduce the tax base and constrain revenue mobilisation.

Nigeria has continued to experience challenges associated with tax administration and taxpayer compliance despite increasing digitalisation. Nigerian studies provide evidence of the growing role of electronic tax systems. Uguagu, Asomba and Kalu (2023) reported that e-taxation was associated with improved tax compliance in Nigeria, while Egbara, Asomba and Ofodu (2023) found that electronic taxation contributed to reducing tax evasion and avoidance in Enugu State.

The introduction of TaxPro Max represents another important step in Nigeria's digital tax transformation. Obiora and David (2021) examined TaxPro-Max adoption and FIRS tax remittance, while Adeagbo, Anifowose and Olaniyi (2024) found that TaxPro-Max adoption significantly influenced tax administration in Nigeria. Yeye and Ologhodo (2025) also reported significant effects of TaxPro Max on tax filing and payment among FIRS staff and SMEs in Awka, Anambra State.

Despite these developments, important compliance challenges remain. Digital platforms may not fully address weaknesses associated with taxpayer registration, filing, reporting and payment where there are limitations in system integration, data quality, infrastructure, digital literacy and taxpayer accessibility. The OECD (2025) emphasises

that digital data and automated checks must be supported by effective processes for identifying, assessing, prioritising and treating compliance risks.

Nigeria's recent tax reforms have further expanded digitalization through taxpayer identification, fiscalisation, electronic invoicing and automated tax processes. However, the existence of these mechanisms does not by itself establish their effectiveness in reducing specific taxpayer compliance risks. Recent Nigerian research has largely examined digitalization in relation to tax compliance, tax administration or revenue performance, rather than examining compliance risk separately across registration, filing, reporting and payment dimensions. This creates an empirical gap that requires further investigation.

Furthermore, recent evidence continues to emerge on the relationship between specific digital tax mechanisms and taxpayer compliance. For example, Eyo, Owan and Ebe (2026) examined online registration, electronic filing and online payment in relation to tax compliance in Nigeria, while Erasmus, Mbobo and Obodoechi (2026) assessed digital tax administration and tax compliance behaviour following the Nigeria Tax Act 2025. These studies reinforce the relevance of digitalization but also indicate the need for further evidence on specific forms of tax compliance risk**.** Consequently, this study empirically examines the relationship between digital tax administration and tax compliance risk in Nigeria**,** with emphasis on registration compliance risk, filing compliance risk, reporting compliance risk and payment compliance risk.

### 1.3 Objectives of the Study

The main objective of the study is to empirically assess the effect of Digital Tax Administration on Tax Compliance Risk in Nigeria**.** Specifically, the study seeks to: Examine the effect of Digital Taxpayer Registration on Registration Compliance Risk in Nigeria, determine the effect of Electronic Tax Filing on Filing Compliance Risk in Nigeria and evaluate the effect of Electronic Tax Payment on Payment Compliance Risk in Nigeria.

### 1.4 Research Questions

The study is guided by the following research questions: What is the effect of Digital Taxpayer Registration on Registration Compliance Risk in Nigeria? What is the effect of Electronic Tax Filing on Filing Compliance Risk in Nigeria? What is the effect of Electronic Tax Payment on Payment Compliance Risk in Nigeria?

### 1.5 Significance of the Study

The study will be beneficial to the Nigeria Revenue Service, Tax Administration Authorities, Policymakers and Government, Taxpayers, Tax Professionals, Accountants and Consultants. The study will also contribute to academic literature.

## 2.1 Conceptual Review

### 2.1.1 Digital Tax Administration

Digital Tax Administration refers to the use of digital technologies, electronic platforms, automation and data-driven systems to perform tax functions such as registration, filing, payment, information management, compliance monitoring and enforcement (Nose & Mengistu, 2023). It enables electronic interaction with taxpayers, efficient transaction processing, information integration and data-based decision-making. The OECD identifies self-service platforms, automation and integrated information systems as important features of modern tax administration (OECD, 2025).

Thus, digital tax administration supports both service delivery and compliance management by facilitating electronic registration, filing, communication and payment while providing information for monitoring taxpayer behaviour and identifying risks (OECD, 2025). In this study, it comprises Digital Taxpayer Registration, Electronic Tax Filing, Electronic Tax Payment, and Digital Tax Information and Analytics (Nose & Mengistu, 2023).

### 2.1.2 Digital Taxpayer Registration

Digital Taxpayer Registration involves using electronic platforms and identification systems to register taxpayers, capture their details and establish their identity within the tax system. Effective registration supports self-assessment, third-party reporting and data matching (OECD, 2025). It reduces paper-based processes, improves information storage and integration, and helps identify unregistered taxpayers and enhance record accuracy (OECD, 2025). It also enables tax authorities to understand the taxpayer population and identify non-registration and inaccurate-registration risks (Betts, 2022).

### 2.1.3 Electronic Tax Filing

Electronic Tax Filing is the submission of tax returns and related information through online platforms. It reduces physical paperwork and enables direct transmission of information to tax systems, making it an important component of modern tax administration (OECD, 2025).

E-filing supports remote submission, automated validation, electronic storage and faster processing. It also helps identify non-filing, late filing and incomplete returns (OECD, 2025). However, electronic filing does not necessarily ensure timely compliance, as increased e-filing has not always produced corresponding improvements in on-time filing (OECD, 2025).

### 2.1.4 Electronic Tax Payment

Electronic Tax Payment involves using digital channels to remit tax liabilities through online banking, payment gateways and other approved systems. It enables electronic processing, recording and reconciliation of payments and is now widely used by tax administrations. In 2023, about 90% of tax payments by number were electronic in

jurisdictions reporting relevant data (OECD, 2025). Electronic payment creates transaction records that improve visibility of unpaid, partial and overdue liabilities. However, access to digital payment systems does not automatically guarantee payment compliance.

**2.1.5 Tax Compliance Risk**

Tax Compliance Risk refers to the possibility that taxpayers may fail to meet statutory obligations relating to registration, filing, accurate reporting and payment. Compliance-risk management involves identifying, assessing, prioritising and addressing such risks (Nose & Mengistu, 2023).

Betts (2022) explains that compliance-risk management helps tax authorities identify significant risks and allocate resources accordingly. The IMF framework identifies registration, filing, correct reporting and payment as key taxpayer obligations (Betts, 2022). Accordingly, this study conceptualises Tax Compliance Risk as Registration Compliance Risk, Filing Compliance Risk and Payment Compliance Risk**.**

**2.1.6 Registration Compliance Risk**

Registration Compliance Risk is the possibility that taxpayers may fail to register, register late, or provide incomplete or inaccurate information. Effective registration and identification are essential for proper taxpayer monitoring. The OECD identifies registration and taxpayer identification as foundations for self-assessment, third-party reporting and data matching (OECD, 2025). In this study, Registration Compliance Risk reflects failure to establish or maintain accurate registration status, while Digital Taxpayer Registration provides the mechanism for monitoring this risk.

**2.1.7 Filing Compliance Risk**

Filing Compliance Risk refers to the possibility of failing to submit required tax returns, submitting them late, or providing incomplete information. Timely filing enables tax authorities to assess liabilities and monitor taxpayer activities.

Electronic filing facilitates monitoring, automated notifications and identification of non-filers. However, e-filing does not eliminate late or non-filing. Thus, Filing Compliance Risk represents failure to meet filing obligations, while Electronic Tax Filing provides the digital mechanism for monitoring and managing the risk (OECD, 2025).

**2.1.8 Payment Compliance Risk**

Payment Compliance Risk refers to the possibility that taxpayers may not settle tax liabilities fully or on time. It includes non-payment, delayed payment and underpayment. Unlike filing, submission of a return does not necessarily mean that the associated liability has been paid.

Digital payment systems generate transaction records that support payment monitoring and account reconciliation. Therefore, Payment Compliance Risk reflects failure to meet

payment obligations, while Electronic Tax Payment provides the digital mechanism for processing and monitoring payments (OECD, 2025).

**2.1.9 Relationship between Digital Tax Administration and Tax Compliance Risk**

Digital Tax Administration strengthens the capacity of tax authorities to identify taxpayers, monitor obligations, process transactions and analyse information. Digital registration supports identification; e-filing monitors filing behaviour; electronic payment improves payment visibility; while digital information and analytics help detect reporting inconsistencies.

Evidence shows that digital technologies can enhance tax collection and compliance, although their effects vary by technology and institutional context (Nose & Mengistu, 2023). Similarly, OECD evidence indicates that digitalisation has expanded electronic registration, filing and payment while supporting data-driven compliance management (OECD, 2025).

Thus, this study considers Digital Tax Administration as a technological and informational mechanism for identifying and managing risks associated with taxpayer registration, filing, reporting and payment. It does not assume that digitalisation eliminates compliance risk; rather, it empirically examines how its three dimensions relate to the corresponding compliance-risk dimensions in Nigeria.

**2.2 Theoretical Review**

This study adopted Technology Acceptance Model (TAM) and Compliance Risk Management (CRM) Framework as theories.

**2.2.1 Technology Acceptance Model (TAM)**

The Technology Acceptance Model (TAM), developed by Davis (1989), explains technology adoption through perceived usefulness **and** perceived ease of use. Perceived usefulness reflects the belief that technology improves performance, while perceived ease of use concerns the extent to which it is considered simple to operate. In this study, TAM explains the adoption of digital tax technologies where users perceive them as useful and easy to use. This is relevant because taxpayer registration, electronic filing, payment and digital tax information systems require interaction between taxpayers, tax officials and digital platforms. Users are more likely to adopt such systems when they perceive them as useful and accessible (Davis, 1989).

**2.2.2 Compliance Risk Management Framework**

The Compliance Risk Management (CRM) Framework provides a structured approach for identifying, assessing, prioritising and managing taxpayer non-compliance risks. It enables tax administrations to identify major threats to the tax base and direct resources towards managing them (Betts, 2022).

The framework centres on four taxpayer obligations: registration, filing, correct reporting and payment**.** Non-compliance can occur at any stage; hence, tax administrations are

expected to identify and manage risks across all four areas. The framework provides a suitable foundation for this study because its four pillars correspond with the study's dimensions of Tax Compliance Risk. Registration Compliance Risk concerns failure to register or inaccurate registration information; Filing Compliance Risk covers late or non-filing; Reporting Compliance Risk involves inaccurate or incomplete tax reporting; and Payment Compliance Risk relates to delayed, incomplete or non-payment of tax liabilities (Betts, 2022).

**2.3 Empirical Review**

Empirical studies increasingly examine how digital technologies affect tax compliance, revenue and tax administration. However, most assess compliance generally rather than as separate risks. This review therefore focuses on digital taxpayer registration, electronic filing, electronic payment, and digital tax information and analytics.

**2.3.1 Digital Tax Administration and Tax Compliance**

Nose and Mengistu (2023) examined digital technologies in tax administration using cross-country data from ISORA, TADAT and RA-GAP. They found that digital technologies can improve tax collection, although effects vary across technologies. However, the study did not examine the specific compliance-risk dimensions considered in this study.

Falana, Dakhil, Abbood and Dagunduro (2024) studied digital tax administration among 547 informal-sector operators across the six South-Western states of Nigeria. Using survey, correlation and regression analyses, they found that technical know-how and digital payment platforms significantly improved tax compliance. However, compliance was measured generally rather than by registration, filing, reporting and payment risks.

Inegbedion (2025) investigated electronic tax-system acceptance and SME tax revenue in the Niger Delta, with tax compliance as a mediator. Based on 179 usable responses from 360 questionnaires, structural equation modelling showed significant effects of electronic tax-system acceptance on compliance and of compliance on tax revenue. The study nevertheless treated compliance as a mediating construct rather than a multidimensional risk.

Mbobo, Mbobo and Obodoechi (2026) examined digital tax administration and tax compliance behaviour under the Nigeria Tax Act 2025. Using survey data and structural equation modelling, they reported significant positive relationships between digital tax administration and compliance behaviour, while perceived usefulness, ease of use and taxpayer trust were also positively related to compliance. The study, however, considered compliance generally.

Araoye, Oladejo and Adesokan (2024) examined digital tax administration, tax misfeasance and revenue across six South-Western Nigerian states. Using survey and ex-post-facto designs, data from 480 revenue-service staff were analysed with multiple

regression. While providing an institutional perspective on digital taxation, the study did not specifically assess the four compliance-risk dimensions.

**2.3.2 Electronic Tax Filing and Filing Compliance**

Salawu, Adigun, Lawal and Olaleye (2024/2025) examined electronic tax filing and SME compliance in Lagos State. From 91,097 SMEs, 398 respondents were selected using the Taro Yamane formula. Ordinal logistic regression showed that performance expectancy, effort expectancy and awareness significantly improved compliance. However, the study examined general SME compliance rather than Filing Compliance Risk.

Uguagu, Asomba and Kalu (2023) investigated e-taxation and tax compliance in Nigeria using secondary data from the Federal Inland Revenue Service, National Bureau of Statistics and Enugu State Internal Revenue Service. Their findings linked e-taxation with increased revenue and compliance relative to manual systems. However, the aggregate secondary-data approach differs from this study's primary assessment of specific compliance risks.

Another Nigerian study involving FIRS officials and SMEs examined online registration, filing and payment using OLS regression. It found that online filing significantly improved compliance among FIRS respondents but not SMEs. The differing results suggest that digital literacy, infrastructure, usability and institutional context may influence electronic tax-system outcomes.

**2.3.3 Electronic Tax Payment and Payment Compliance**

Ali, Ironkwe and Nwaiwu (2023) examined electronic tax-payment adoption in Rivers State, focusing on ease of use, security, government support and taxpayer behaviour. Although Payment Compliance Risk was not directly assessed, the study provides evidence on factors influencing electronic tax-payment adoption.

Mac-Ozigbo and Igbokwe-Ibeto (2024) examined e-taxation, tax compliance and revenue generation in the Anambra State Internal Revenue Service, Awka. Using survey data and Pearson Product Moment Correlation, they found a significant positive relationship between electronic tax-payment requirements and compliance, as well as between e-taxation and revenue generation. However, the study measured general compliance rather than Payment Compliance Risk.

Ogundiya, Oladejo, Yinus and Oyeleye (2026) investigated e-filing and e-payment among 14 listed consumer-goods manufacturing firms using ex-post-facto and panel regression methods. They found significant effects of e-filing and e-payment on tax compliance, while digital invoicing, IT infrastructure and IT access were insignificant. The findings indicate that different digital-tax technologies may produce different compliance outcomes.

### 2.3.4 Summary of Empirical Evidence

The reviewed studies generally show that digital technologies can influence tax administration, compliance and revenue in Nigeria. Evidence involving informal-sector taxpayers, SMEs and tax officials indicates positive relationships between digital technologies and compliance-related outcomes, although results differ across technologies and institutional settings.

Most Nigerian studies, however, examine general tax compliance, tax revenue or tax-administration performance rather than Tax Compliance Risk as a multidimensional outcome**.** For instance, Falana et al. (2024) found significant positive effects of technical know-how and digital payment platforms on tax compliance among informal-sector taxpayers. Ifeyinwa, Chukwuma and Azubuike (2024) examined electronic tax compliance in relation to Company Income Tax and Petroleum Profit Tax, focusing on revenue collection and compliance. In contrast, Kasimu, Goma and Buba (2026) reported no statistically significant direct effect of digital tax administration on tax compliance among SMEs in Kaduna State.

Although these studies provide useful evidence on digitalisation and tax compliance, they do not specifically examine the risks of non-registration, non-filing, inaccurate reporting and non-payment**.** This distinction is important because the IMF framework treats these four obligations as separate areas of compliance risk requiring identification, assessment and targeted intervention (Betts, 2022). Evidence that digitalisation improves general tax compliance therefore does not necessarily establish whether it reduces specific categories of tax compliance risk. Nose and Mengistu (2023) found differences across digital technologies, while Nigerian studies also report variations between taxpayer and institutional samples. Digital tax administration should therefore not be assumed to produce uniform compliance outcomes.

Research Gap

A major limitation of the existing Nigerian literature is its emphasis on general tax compliance, tax revenue, revenue generation, tax administration performance, tax misfeasance and compliance behaviour rather than Tax Compliance Risk as a multidimensional construct comprising registration, filing, reporting and payment risks. Limited attention has also been given to the specific relationships between Digital Taxpayer Registration and Registration Compliance Risk, Electronic Tax Filing and Filing Compliance Risk, Digital Tax Information and Analytics and Reporting Compliance Risk, and Electronic Tax Payment and Payment Compliance Risk. The present study addresses this empirical gap by disaggregating both the digital tax administration and tax compliance-risk variables and empirically examining the four corresponding relationships within the Nigerian context.

## 3. Methodology

The study adopted a survey research design and was conducted in Enugu State, Nigeria. The total population comprised 1,200 respondents, including staff of the Nigeria Revenue Service and Enugu State Internal Revenue Service, taxpayers, and tax consultants. The Taro Yamane (1967) formula at a 5% precision level was used to determine a sample size of 300 respondents, while purposive sampling was employed to select participants with relevant tax knowledge. Primary data were collected through a structured questionnaire measured on a five-point Likert scale.

$$n = \frac{N}{1 + N(e)^2}$$

Where N= Population size, e = error margin which the researcher chose to be 5%. n= sample size.

$$\text{Thus } n = \frac{1{,}200}{1 + 1{,}200\ (0.05)^2} = 300 \text{ questionnaires approximately}$$

Of the 300 questionnaires administered, 220 were returned, representing a 73% response rate, while 80 were not returned. The returned questionnaires formed the basis of the analysis. The data were analyzed using descriptive and inferential statistics. Specifically, simple linear regression was employed to examine the effect of each Digital Tax Administration dimension on its corresponding Tax Compliance Risk dimension. The t-statistic assessed the significance of individual regression coefficients, $R^2$ measured the explanatory power of each model, and the F-statistic evaluated overall model significance. All hypotheses were tested at the 5% significance level.

**3.1 Independent Variables** are Digital Taxpayer Registration (DTR), Electronic Tax Filing (ETF), and Electronic Tax Payment (ETP) while the **Dependent Variables** are Registration Compliance Risk (RCR), Filing Compliance Risk (FCR) and Payment Compliance Risk (PCR).

### 3.2 Model Specification

$$RCR = \beta_0 + \beta_1 DTR + \varepsilon$$
$$FCR = \beta_0 + \beta_1 ETF + \varepsilon$$
$$PCR = \beta_0 + \beta_1 ETP + \varepsilon$$

Where: RCR = Registration Compliance Risk , FCR = Filing Compliance Risk, PCR = Payment Compliance Risk , DTR = Digital Taxpayer Registration. ETF = Electronic Tax Filing, ETP = Electronic Tax Payment, $\beta_0$ = Constant, $\beta_1$ = Regression coefficient, $\varepsilon$ = Error term

## 4. Data Presentation

**Table 4.1. Distribution of Respondents by Years of Experience in Tax-Related Activities.**

| Working Experience | Number | Percentage (%) |
|---|---|---|
| Below 5 years | 33 | 15 |
| 5- 9 years | 20 | 9.1 |
| 10- 14 years | 58 | 26.4 |
| 15- 19 years | 48 | 21.8 |
| 20 years and above | 61 | 27.7 |
| TOTAL | 220 | 100 |

Source: Field Survey 2026

**Table 4.2. Distribution of Category of Respondent**

| Departments | Number | Percentage (%) |
|---|---|---|
| Staff of Nigeria Revenue Service | 65 | 29.5 |
| Staff of Enugu State Internal Revenue Service | 51 | 23.2 |
| Taxpayer | 71 | 32.3 |
| Tax Consultant | 33 | 15 |
| TOTAL | 220 | 100 |

Source: Field Survey 2026

**Table 4.3. Distribution of Experience with Digital Tax Systems**

| Working Experience | Number | Percentage (%) |
|---|---|---|
| Below 3 years | 40 | 18.2 |
| 3- 6 years | 61 | 27.7 |
| 6- 9 years | 70 | 31.8 |
| 9 years and above | 49 | 22.3 |
| TOTAL | 220 | 100 |

Source: Field Survey 2026

**Table 4.4. Distribution of Respondents Department/Unit**

| Department/Unit | Number | Percentage (%) |
|---|---|---|
| Tax Administration | 61 | 27.7 |
| Audit/Investigation | 49 | 22.3 |
| ICT/Information Technology | 24 | 10.9 |
| Taxpayer Services | 34 | 15.5 |
| Finance/Accounts | 33 | 15 |
| Legal/Compliance | 19 | 8.6 |
| TOTAL | 220 | 100 |

Source: Field Survey 2026

**Table 4.5. Questionnaire on examining the effect of Digital Taxpayer Registration on Registration Compliance Risk in Nigeria**

| Q1 | Digital Taxpayer Registration (DTR) | SA | A | UN | D | SD |
|---|---|---|---|---|---|---|
| 1 | Digital registration makes it easier for taxpayers to register with the tax authority. | 152 | 68 | 0 | 0 | 0 |
| 2 | Digital registration improves the accuracy of taxpayer identification and registration records. | 165 | 55 | 0 | 0 | 0 |
| 3 | Digital registration helps the tax authority identify taxpayers who have not registered for tax purposes. | 50 | 57 | 5 | 55 | 53 |
| 4 | Digital registration reduces delays and administrative difficulties associated with taxpayer registration. | 158 | 62 | 0 | 0 | 0 |
| | **Registration Compliance Risk (RCR)** | **SA** | **A** | **UN** | **D** | **SD** |
| 5 | Failure of some taxpayers to register for tax remains a significant compliance risk. | 160 | 60 | 0 | 0 | 0 |
| 6 | Late taxpayer registration increases the risk of non-compliance with tax obligations. | 159 | 61 | 0 | 0 | 0 |
| 7 | Inaccurate or incomplete taxpayer registration information creates compliance risks for tax administration. | 161 | 59 | 0 | 0 | 0 |
| 8 | Difficulty in identifying unregistered taxpayers increases registration compliance risk. | 157 | 63 | 0 | 0 | 0 |

Source: Field Survey 2026

**Table 4.6. Questionnaire on determining the effect of Electronic Tax Filing on Filing Compliance Risk in Nigeria**

| Q1 | Electronic Tax Filing (ETF) | SA | A | UN | D | SD |
|---|---|---|---|---|---|---|
| 1 | Electronic tax filing makes it easier for taxpayers to submit tax returns on time. | 20 | 20 | 0 | 87 | 93 |
| 2 | Electronic filing reduces delays associated with the submission of tax returns. | 20 | 25 | 0 | 78 | 97 |
| 3 | Electronic filing improves the completeness of information contained in tax returns. | 166 | 54 | 0 | 0 | 0 |
| 4 | Electronic filing enables the tax authority to identify taxpayers who fail to file their returns. | 23 | 17 | 10 | 60 | 110 |
| | **Filing Compliance Risk (FCR)** | **SA** | **A** | **UN** | **D** | **SD** |
| 5 | Failure by taxpayers to file required tax returns creates a significant compliance risk. | 175 | 45 | 0 | 0 | 0 |
| 6 | Late submission of tax returns increases filing compliance risk. | 179 | 41 | 0 | 0 | 0 |
| 7 | Incomplete tax returns increase the risk of non-compliance. | 172 | 48 | 0 | 0 | 0 |
| 8 | Difficulty in identifying taxpayers who fail to file returns increases filing compliance risk. | 171 | 49 | 0 | 0 | 0 |

Source: Field Survey 2026

**Table 4.7. Questionnaire on evaluating the effect of Electronic Tax Payment on Payment Compliance Risk in Nigeria.**

| Q1 | Electronic Tax Payment (ETP) | SA | A | UN | D | SD |
|---|---|---|---|---|---|---|
| 1 | Electronic tax payment makes it easier for taxpayers to pay their tax liabilities on time. | 10 | 20 | 0 | 90 | 100 |
| 2 | Electronic payment reduces delays in the settlement of tax liabilities. | 20 | 19 | 0 | 76 | 105 |
| 3 | Electronic payment provides reliable records of taxpayers' tax payments. | 167 | 53 | 0 | 0 | 0 |
| 4 | Electronic payment enables the tax authority to monitor outstanding tax liabilities more effectively. | 100 | 100 | 0 | 10 | 10 |
| | **Payment Compliance Risk (PCR)** | **SA** | **A** | **UN** | **D** | **SD** |
| 5 | Failure by taxpayers to pay assessed taxes creates | 173 | 37 | 0 | 5 | 5 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | payment compliance risk. | | | | | |
| 6 | Late payment of tax liabilities increases payment compliance risk. | 175 | 40 | 0 | 3 | 2 |
| 7 | Underpayment of assessed tax liabilities increases payment compliance risk. | 171 | 49 | 0 | 0 | 0 |
| 8 | Difficulty in monitoring outstanding tax liabilities increases payment compliance risk. | 170 | 50 | 0 | 0 | 0 |

Source: Field Survey 2026

### 4.1 Data Analysis and Interpretation

**Table 4.8 Model Summary of Digital Taxpayer Registration on Registration Compliance Risk in Nigeria**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change | |
| 1 | .873[a] | .763 | .750 | 31.95891 | .763 | 57.880 | 1 | 18 | .000 | 2.071 |

a. Predictors: (Constant), DTR

b. Dependent Variable: RCR

Source: Field Survey 2026

In table 4.8 model summary, the model produced an R-value of 0.873, indicating a very strong positive association between Digital Taxpayer Registration and Registration Compliance Risk. The $R^2$ of 0.763 indicates that Digital Taxpayer Registration explains approximately 76.3% of the variation in Registration Compliance Risk, while the remaining 23.7% is attributable to other factors not included in the model. The adjusted $R^2$ of 0.750 indicates that the model retains substantial explanatory power after adjustment for the number of predictors. The Durbin-Watson statistic of 2.071 is close to 2, suggesting no serious evidence of first-order autocorrelation in the residuals.

**Table 4.9 Coefficients of Digital Taxpayer Registration on Registration Compliance Risk in Nigeria**

| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Correlations |
|---|---|---|---|---|---|

| | | B | Std. Error | Beta | | | Zero-order | Partial | Part |
|---|---|---|---|---|---|---|---|---|---|
| 1 | (Constant) | .206 | 9.176 | | .022 | .982 | | | |
| | DTR | .995 | .131 | .873 | 7.608 | .000 | .873 | .873 | .873 |
| a. Dependent Variable: RCR | | | | | | | | | |

Source: Field Survey 2026

In table 4.9, the regression coefficient for DTR is B = 0.995, Standard Error = 0.131, Standardized Beta = 0.873, t = 7.608 and p < 0.001. The coefficient of 0.995 indicates that a one-unit increase in Digital Taxpayer Registration is associated with an estimated 0.995-unit increase in Registration Compliance Risk, holding the model specification constant. The positive coefficient indicates that the relationship observed in this dataset is positive. Because the p-value of 0.000 is less than the 5% significance level, the effect is statistically significant.

**Table 4.10 Model Summary of Electronic Tax Filing on Filing Compliance Risk in Nigeria**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change | |
| 1 | .100[a] | .010 | -.045 | 70.81517 | .010 | .183 | 1 | 18 | .674 | .222 |
| a. Predictors: (Constant), ETF | | | | | | | | | | |
| b. Dependent Variable: FCR | | | | | | | | | | |

Source: Field Survey 2026

In table 4.10, Model Summary the regression results show an R value of 0.100, indicating a very weak positive relationship between Electronic Tax Filing and Filing Compliance Risk. The $R^2$ of 0.010 means that ETF explains only 1.0% of the variation in FCR, while the remaining 99.0% is attributable to other factors outside the model. The adjusted $R^2$ is -0.045, which suggests that the model does not provide meaningful explanatory improvement over a model containing only the constant. The standard error of the estimate is 70.81517. The change statistics further show that the model has an F-value of 0.183 with a significance level of 0.674. Since p = 0.674 > 0.05, the regression model is not statistically significant. The Durbin-Watson statistic is 0.222. This is considerably below the conventional value of approximately 2 and may indicate positive serial correlation in the residuals.

| Table 4.11 Coefficients of Electronic Tax Filing on Filing Compliance Risk in Nigeria | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Correlations | | |
| | | B | Std. Error | Beta | | | Zero-order | Partial | Part |
| 1 | (Constant) | 37.495 | 21.964 | | 1.707 | .105 | | | |
| | ETF | .148 | .346 | .100 | .427 | .674 | .100 | .100 | .100 |
| a. Dependent Variable: FCR | | | | | | | | | |

Source: Field Survey 2026

In Coefficients Table 4.11, the estimated regression equation is: FCR = 37.495 + 0.148ETF. The coefficient of ETF is 0.148, indicating a positive relationship between ETF and FCR. In practical terms, a one-unit increase in ETF is associated with an estimated 0.148-unit increase in FCR. However, this coefficient is very small and, more importantly, statistically insignificant (t = 0.427, p = 0.674). Therefore, although the coefficient points in a positive direction, the result does not provide sufficient statistical evidence that electronic tax filing increases filing compliance risk. The standardized beta of 0.100 also indicates that the relationship is very weak.

| Table 4.12 Model Summary of Electronic Tax Payment on Payment Compliance Risk in Nigeria. | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change | |
| 1 | .346[a] | .120 | .071 | 65.56881 | .120 | 2.447 | 1 | 18 | .135 | .284 |
| a. Predictors: (Constant), ETP | | | | | | | | | | |
| b. Dependent Variable: PCR | | | | | | | | | | |

Source: Field Survey 2026

In table 4.12, Model Summary, the regression results show an The regression result shows an R-value of 0.346, indicating a weak positive relationship between Electronic Tax Payment and Payment Compliance Risk. The $R^2$ of 0.120 indicates that Electronic Tax Payment explains approximately 12.0% of the variation in Payment Compliance Risk, while the remaining 88.0% is attributable to other factors not captured by the model. The adjusted $R^2$ of 0.071 indicates that after adjusting for the model and sample characteristics, ETP accounts for approximately 7.1% of the variation in PCR. The Durbin-Watson value of 0.284 is relatively low, indicating possible positive serial correlation.

| Table 4.13 Coefficients of Electronic Tax Payment on Payment Compliance Risk in Nigeria | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 23.473 | 19.676 | | 1.193 | .248 |
| | ETP | .467 | .298 | .346 | 1.564 | .135 |
| a. Dependent Variable: PCR | | | | | | |

Source: Field Survey 2026

In table 4.13, the regression coefficient for Electronic Tax Payment is 0.467, with a standardized beta coefficient of 0.346. This indicates a positive relationship between ETP and PCR. Thus, a one-unit increase in ETP is associated with an estimated 0.467-unit increase in Payment Compliance Risk, holding other factors constant. However, the coefficient has a t-value of 1.564 and p-value of 0.135. Since the p-value is greater than 0.05, the effect is not statistically significant. The estimated regression equation is: PCR = 23.473 + 0.467ETP. Therefore, although the coefficient is positive, the evidence is insufficient to conclude that Electronic Tax Payment significantly influences Payment Compliance Risk.

**4.2 Test of Hypotheses**

**Hypothesis One:**

i. Digital Taxpayer Registration has no significant effect on Registration Compliance Risk in Nigeria.

ii. Digital Taxpayer Registration has a significant effect on Registration Compliance Risk in Nigeria.

| Table 4.14 ANOVA of hypothesis One | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 59117.304 | 1 | 59117.304 | 57.880 | .000[b] |
| | Residual | 18384.696 | 18 | 1021.372 | | |
| | Total | 77502.000 | 19 | | | |
| a. Dependent Variable: RCR | | | | | | |
| b. Predictors: (Constant), DTR | | | | | | |

Source: Field Survey 2026

The hypotheses in Table 4.14 were tested at the 5% significance level. The null hypothesis was rejected when $p < 0.05$ and not rejected when $p > 0.05$. Since $p < 0.001 < 0.05$, the null hypothesis was rejected. Therefore, Digital Taxpayer Registration has a statistically significant effect on Registration Compliance Risk in Nigeria.

**Hypothesis Two**

i. Electronic Tax Filing has no significant effect on Filing Compliance Risk in Nigeria.

ii. Electronic Tax Filing has a significant effect on Filing Compliance Risk in Nigeria.

**Table 4.15 ANOVA of hypothesis Two**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 915.812 | 1 | 915.812 | .183 | .674[b] |
| | Residual | 90266.188 | 18 | 5014.788 | | |
| | Total | 91182.000 | 19 | | | |

a. Dependent Variable: FCR

b. Predictors: (Constant), ETF

Source: Field Survey 2026

In Table 4.15, the regression produced an F-statistic of 0.183 and p-value of 0.674. Since the p-value is greater than the 5% significance level, ETF does not have a statistically significant effect on FCR. Thus, the evidence does not support the claim that changes in electronic tax filing significantly explain changes in filing compliance risk among the respondents. Decision rule is Reject $H_0$ if $p < 0.05$, Do not reject $H_0$ if $p > 0.05$. Since $p = 0.674 > 0.05$. The null hypothesis is not rejected. Decision: Electronic Tax Filing has no statistically significant effect on Filing Compliance Risk in Nigeria.

**Hypothesis Three**

i. Electronic Tax Payment has no significant effect on Payment Compliance Risk in Nigeria.

ii. Electronic Tax Payment has a significant effect on Payment Compliance Risk in Nigeria.

**Table 4.16 ANOVA of hypothesis Three**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 10521.156 | 1 | 10521.156 | 2.447 | .135[b] |
| | Residual | 77386.844 | 18 | 4299.269 | | |
| | Total | 87908.000 | 19 | | | |

a. Dependent Variable: PCR

b. Predictors: (Constant), ETP

The hypothesis in Table 4.16 was tested at the 5% significance level. The null hypothesis was rejected when $p < 0.05$ and not rejected when $p > 0.05$. Since $p = 0.135 > 0.05$, the null hypothesis was not rejected. Therefore, Electronic Tax Payment has no statistically significant effect on Payment Compliance Risk in Nigeria.

### 4.3 Results and Discussions

#### 4.3.1 Digital Taxpayer Registration and Registration Compliance Risk in Nigeria

The result indicates that Digital Taxpayer Registration has a significant positive relationship with Registration Compliance Risk. The model explains 76.3% of the variation in Registration Compliance Risk, suggesting that digital registration is strongly associated with differences in registration-related compliance risk within the observed data. The positive coefficient does not mean that digital registration inherently creates or causes non-compliance. Rather, the result indicates that higher reported levels of Digital Taxpayer Registration were associated with higher reported Registration Compliance Risk among the respondents represented in this analysis. Greater digital registration activity may improve the identification and visibility of previously unregistered, late-registering, or inaccurately registered taxpayers, thereby making registration-related risks more readily identifiable.

This interpretation is consistent with the compliance-risk perspective of Betts (2022), which treats registration as one of the fundamental taxpayer obligations and emphasizes the importance of identifying taxpayers who may not be properly registered. Digital registration systems can improve taxpayer identification and the availability of registration information, thereby strengthening the tax authority's capacity to detect registration-related compliance problems.

#### 4.3.2 Electronic Tax Filing and Filing Compliance Risk in Nigeria

The study found that Electronic Tax Filing had no statistically significant effect on Filing Compliance Risk in Nigeria. Although the coefficient was positive ($\beta$ = 0.100), the relationship was very weak and insignificant ($p$ = 0.674), with ETF explaining only 1% of the variation in FCR. This implies that filing compliance risk may depend more on other factors than e-filing itself. The finding agrees with Irefe and Akinmade (2020), who reported that tax automation improved registration and payment compliance but had limited effects on filing and reporting compliance, partly due to technical challenges, system complexity and implementation weaknesses. Similarly, Eyo, Owan and Ebe (2026) found that online filing significantly improved compliance among FIRS respondents but had no significant effect among SMEs.

#### 4.3.3 Electronic Tax Payment and Payment Compliance Risk in Nigeria

The study found that Electronic Tax Payment had a positive but statistically insignificant effect on Payment Compliance Risk in Nigeria ($\beta$ = 0.346; $p$ = 0.135). Although greater use of electronic payment was associated with a slight increase in measured risk, the relationship was not significant. Thus, electronic payment alone does not significantly explain Payment Compliance Risk. The finding suggests that having electronic payment facilities does not automatically improve compliance. The OECD (2025) notes that digitalisation can reduce compliance burdens, but its effectiveness depends on system

integration and ease of use. Similarly, Ogbonnaya and Unegbu (2025) reported a positive but insignificant effect of e-tax payment on non-oil revenue in Nigeria, indicating that electronic payment systems may not by themselves produce significant improvements in tax outcomes.

## 5. Summary of Findings, Conclusions and Recommendations

### 5.1 Summary of Findings

i. Digital Taxpayer Registration has a statistically significant positive effect on Registration Compliance Risk in Nigeria.
ii. Electronic Tax Filing does not have a statistically significant effect on Filing Compliance Risk in Nigeria.
iii. Electronic Tax Payment does not have a statistically significant effect on Payment Compliance Risk

### 5.2 Conclusions

i. The study concludes that digital registration is significantly associated with registration compliance risk, possibly because improved digital registration and identification systems make previously hidden or inadequately registered taxpayers and registration irregularities more visible to the tax authority.
ii. The study also concludes that electronic filing should not be regarded as a stand-alone mechanism for addressing filing compliance risk. Other institutional, technological and taxpayer-related factors may be more important in determining whether taxpayers file their returns accurately and within the required period. Although the regression coefficient is positive, the relationship is weak and statistically insignificant. The very low $R^2$ further indicates that ETF alone provides little explanation for variations in filing compliance risk.
iii. The study also concludes that Payment Compliance Risk may depend on other complementary factors, such as taxpayers' digital literacy, awareness of electronic tax systems, internet accessibility, system reliability, ease of use, taxpayer trust, enforcement mechanisms and the integration of electronic payment platforms with other components of digital tax administration.

### 5.3 Recommendations

i. Based on the finding, tax authorities should continue to strengthen digital taxpayer registration systems, particularly by improving the accuracy, completeness, and integration of taxpayer identification information. Digital registration should be linked with effective mechanisms for identifying unregistered, late-registering, duplicate, and inaccurately registered taxpayers.

ii. Relevant tax authorities should improve the reliability of electronic filing platforms by reducing system downtime, network failures and technical interruptions that can prevent taxpayers from completing returns within prescribed deadlines.
iii. Since ETF alone explains only 1% of FCR, tax authorities should combine electronic filing with automated reminders, taxpayer-risk profiling, return verification, data matching and timely follow-up of taxpayers who fail to file.
iv. Government and relevant tax authorities should address network and infrastructure limitations that can prevent taxpayers from completing electronic tax payments.

### 5.4 Policy Implications

The federal government, Nigeria Revenue Service and other Relevant Tax Authorities should:

i. Strengthen digital taxpayer identification and registration;
ii. Adopt an integrated approach to electronic filing;
iii. Improve digital infrastructure and system reliability and
iv. Strengthen taxpayer support and digital literacy.

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