



Commissioned by BPSR

# IMPACT ASSESSMENT OF TAX REFORMS **FINAL DRAFT REPORT**

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## 1.0 Introduction



Taxation has been an integral part of Nigeria's economic landscape since its pre-independence era. Over the years, the Nigerian tax system has evolved in response to the changing economic, social, and political dynamics. As Nigeria continues to evolve, so too does its tax system, adapting to meet the challenges of the modern economy.

The Reforms embarked upon over the years includes restructuring of the regime of taxation, organisational restructuring of the Federal Inland Revenue Service (including autonomy), the national tax policy, reforms in funding, legislation, taxpayer education, dispute resolution mechanism (including establishment of Tax Appeal Tribunal), Modernisation and Automation (including Integrated Tax Administration System, Unique Tax Identification Number, E-Tax pay, etc.), human capacity building, domestic and international cooperation and collaboration and several other areas of reforms.

Reforms generally focuses on three dimensions of an organization or entity. The reform focus on the Structure of an organization, the processes which an organization employ to carry out its functions and performance which is the end of the value chain. Simply put, a reform is supposed to change an organizational structure for better performance. It is also meant to review the way an organization performs its functions or processes and to result in improved performance better than what exist before the introduction of the reform.

As a sovereign state, the Federal Republic of Nigeria has a prerogative to impose taxes, production linked duties, fines, fees and other charges to perform its basic functions. Such revenue administration strategy enables the government of a country to mobilize domestics financial resources. The Powers of the federal or national government to impose and collect taxes, duties, fines, fees and penalties are derived from the Constitution of the country and are wholly or partially shared between the national, sub-national and sub – sub national jurisdictions in accordance with pre-determined formula or guidelines (Fiscal Federalism). The aim is to improve

economic efficiency, increase government accountability and strengthen the role of the lower level jurisdiction.

Achieving economic and social objectives depends crucially on the deployment of Fiscal policy. The instruments of fiscal policy, which include the level and structure of public taxation, public expenditure, public investment, domestic and foreign debt when properly deployed will influence the nation's macroeconomic stability, lead to sustainable growth and poverty reduction. The employment of Fiscal policy instruments has the primary objective of countering inflationary pressure by suppressing overall demand, promoting private savings and flow of foreign direct and portfolio investments.

By curtailing private consumptions through fiscal policy, financial resources are made available for employment into desirable productive investment. Moreover, resources can also be directed into other socially and economically desirable investment through the introduction of a panoply of tax incentives, tax concessions and differential tax rates. Fiscal policy instruments such as progressive income and wealth taxation, can play a positive role in reducing intolerable inequalities and moderate income and wealth distribution.

### **An overview of Tax Reform**

Reforms generally focuses on three dimensions of an organization or entity. The reform focus on the Structure of an organization, the Processes which an organization employ to carry out its functions and Performance though is at the end of the value chain, simply represents the results or outcome of the value addition created by each stage of the input or output process. It is also meant to review the way an organization performs its functions or processes and to result in improved performance better than what exist before the introduction of the reform.

The Reforms embarked upon between 2004 and 2014 include restructuring of the regime of taxation, organisational restructuring of the Federal Inland Revenue Service (including autonomy), the national tax policy, reforms in funding, legislation, taxpayer education, dispute resolution mechanism (including establishment of Tax Appeal Tribunal), Modernisation and Automation (including Integrated Tax Administration System, Unique Tax Identification Number, E-Tax pay, etc.), human capacity building, domestic and international cooperation and collaboration and several other areas of reforms.

## **2.1 The Nigerian National Tax Policy**

The National Tax Policy, 2012, defines tax as 'a financial charge or levy imposed upon an individual or legal entity by a State or a legal entity of the State; it is a pecuniary burden laid upon individuals or property to support government expenditure'.

The key economic thrusts of the National Tax Policy as a tool for national economic development include:

- Stimulating the growth of the Nigerian economy by using tax revenues to develop basic infrastructure such as power, roads, transportation, and other such infrastructure which will stimulate economic growth.
- Direct stimulation of certain sectors of the economy which are identified to be important for the creation of employment opportunities for Nigerians.
- Regulating and strengthening financial and economic structures and for correcting market imbalances and economic distortions.
- Income redistribution, such that tax earned from high-income earners is used for the provision of infrastructure for the lowest income earners. Taxes shall act as a means to create a social security net.
- Stimulating domestic and foreign investment.

## **2.2 The Goal of the National Tax Policy**

The tax system should support sustainable growth and development at all times. In this regard, the tax system should be geared towards meeting the following goals:

- Wealth Creation and Employment.
- Taxation and Diversification.
- Focus on Indirect Taxation.
- Convergence of Tax Rates.
- Special Arrangement and Other Incentives.
- Creating Competitive Edge.
- International and Regional Treaties.

The NTP provides that for an orderly and sustainable development of the Nigeria tax system, the Federal and State Ministries of Finance shall have the primary responsibility for tax policy matters, including initiating proposals for amendments to tax Laws. It also envisages that Ministries of Finance shall collaborate with relevant Stakeholders in carrying out their tax policy responsibilities.

### **The Objectives of the Tax Policy or the Strategic Intent**

- All taxable persons shall be registered and issued with Taxpayer Identification Number (TIN) applicable nationwide.
- The current uncoordinated registration by different agencies should be harmonised.
- Government shall apply all available resources and tools at their disposal to ensure that taxpayers voluntarily comply with their tax obligations.
- Efficiency of administration.

The Objectives give a summary of the Strategic Intent of the Reforms.

Strategic intent conveys a sense of direction. It gives a competitively unique point of view about the future. It also conveys a sense of discovery as well as a sense of identity.

### **Strategic Key Initiatives**

These initiatives include among others:

- The **ITAS** project essentially aims at standardizing and automating our tax processes, to make them efficient, transparent and supportive of good service delivery, voluntary compliance and increase in tax revenue on a sustainable basis.
- **Unique Taxpayer Identification Number (U-TIN):** The U-TIN Project is a pan-Nigeria taxpayer database with unique taxpayer identification numbering and biometric capabilities. It is aimed at fostering common standards between FIRS and States.
- **E-Tax Pay;** E-Tax Pay is an electronic payment channel provided in collaboration with commercial banks in the country aimed at providing alternative tax payment channels.

- **Direct/Auto VAT Collection:** This initiative aims at improving collection of non-oil taxes by deducting VAT at source wherever it is charged across the sectors of the economy.
- **E-Filing Platform:** The electronic filling (E-Filling) platform was to simplify and ease tax payment process. The e-filing is a platform that will improve taxpayers' voluntary compliance as it will enable the taxpayers file tax returns from the comfort of their office and homes. The introduction of the Voluntary Asset and Income Declaration Scheme (VAIDS) is equally noteworthy.
- **Online Tax Payment:** Taxpayers can now pay their tax online by logging into the internet banking platform of any commercial bank in Nigeria, choosing the FIRS link and following the prompting. This is the product of the electronic tax-pay solution, an ease of tax payment initiative of the FIRS. It serves as a means of reducing time and cost of compliance for the taxpayers and reducing interface between the taxpayers and tax authorities.

### 1.1 A note on Impact Evaluation

Impact Evaluation attempts to understand whether the changes in well-being are indeed due to the Project or Policy Intervention. The interest in determining the effectiveness of policy or program with far reaching goals such as the goal of National Tax Policy can be realized through impact evaluation based on hard evidence from survey data or through related quantitative approaches. A Logical Framework which spells out the inputs, outputs, outcomes and impacts can be employed. Impact evaluation is more concerned with the outcomes and impacts.

The obvious need for impact evaluation is to help policy makers decide whether programs or policies are generating intended effects; to promote accountability in the allocation of resources across public programs and to fill gaps in understanding what works, what does not and how measured changes in well-being are attributable to a particular project or policy intervention. Impact evaluation spans quantitative and qualitative methods as well as ex-ante and ex-post methods.

Qualitative analysis, as compared with quantitative approach seeks to gauge potential impacts that the program may generate, the mechanisms of such impacts, and the extent of benefits to recipients from in-depth and group-based interviews. Whereas quantitative results can be generalizable, the qualitative results may not be. Nonetheless, qualitative methods generate information that may be critical for understanding the mechanisms through which the program helps beneficiaries.

### **Stakeholder / Respondent Identification**

This project will be leveraging heavily on the expertise and knowledge of the relevant stakeholders. The information obtained from them will be necessary for establishing counterfactuals and attribution.

The respondents for this project will be mainly sourced from the following:

- Federal Inland Revenue Service (FIRS)
- Small and Medium Enterprises Development Agency of Nigeria (SMEDAN)
- National Bureau of Statistics (NBS)
- The Central Bank of Nigeria (CBN)
- The Federal Ministry of Finance (FMOF)
- Nigeria Customs Service and other relevant indirect revenue collection Agencies
- The Office of the Accountant General of the Federation (OAGF)
- Informal Sector Workers
- Civil Society Organisations (CSOs)
- The general public.

Polling these selected respondents would enable eliciting information which will provide answers to determine the actual and prospective impact:

- The Effect of taxation and changes in tax policy on three key economic variables
- General Economy
- Investor and tax payers behaviours.

### **2.0 The Progress so far**

This Preliminary Draft Report provides an overview of the ongoing **Impact Assessment of Tax Reforms**, including the progress made so far, challenges encountered, and the next steps to be taken. It highlights the framework and methodology being adopted for the ongoing project on Impact Assessment of Tax Reforms in Nigeria, focusing on the strategic initiatives as contained in the Compendium of reforms (2014) such as U-TIN (Unique Taxpayer Identification Number), E-filing, E-Tax Pay, Auto/Direct VAT, ITAS (Integrated Tax Administration System), and Online Tax Payment.

The study is commissioned by the Bureau of Public Service Reforms (BPSR) and is being carried out by the Consultancy Team in collaboration with the Federal Inland Revenue Service (FIRS). The aim of this assessment is to analyze the impact of these reforms on the Structure, Processes, and Performance of FIRS, as well as to consider the relevance of other recent tax reforms implemented by FIRS.

### 2.1 Commencement of Activities - *Meeting at the BPSR*

A meeting to officially kick-off the implementation of ongoing projects was held at the **Conference Room, Office of the Bureau of Public Service Reforms (BPSR)**. The meeting was chaired by the **Director General (DG) of BPSR** and attended by relevant staff of the BPSR, as well as the Consultants Teams already contracted on various projects.

The DG opened the meeting with a brief statement, outlining the Agency's expectations from the Consultants. He emphasized the importance of delivering high-quality outcomes and adhering to the agreed timelines. Additionally, the DG reiterated BPSR's commitment to providing all necessary support, resources, and collaboration to ensure the successful completion of the projects.

The meeting provided an opportunity for all stakeholders to align on objectives and timelines, ensuring a smooth and coordinated implementation process moving forward. One of the key decisions made during the kick-off meeting relating to this assignment, was for the Bureau of Public Service Reforms (BPSR) to formally notify the **Federal Inland Revenue Service (FIRS)** about the planned impact assessment activity and to schedule a tri-partite meeting involving FIRS, BPSR, and the representation of the Consulting Firm led by the Project Coordinator responsible for carrying out the implementation of this project. Hence, a Letter of Introduction was prepared and sent to the FIRS and a meeting was scheduled for 17th September 2024. The purpose of the Letter is to facilitate the Consultants' entry into the Project Organisation (FIRS) and to enhance the collection of relevant data through the administration of the Survey Instrument.

To ensure a productive meeting, the Consultancy Firm commenced the preparation of the Impact Assessment Questionnaire, which will be administered to the staff of FIRS as part of the assessment process. The questionnaire will help gather the necessary insights to evaluate the effectiveness of the reforms.

## 2.2 Preparation of Questionnaires

The planning and design of the questionnaire were meticulously undertaken to ensure that the final output effectively captured the key issues relating to the six strategic initiatives and their impact on the Structure, Processes, and Performance. To achieve a high-quality result, the consultancy firm conducted series of brainstorming sessions involving its Technical Experts which include;

- Prof Olaseni Akintola Bello (Team Lead)
- Mr Olatayo Babalola (Project Coordinator)
- Mr Oni Omotunde
- Dr Mathew Nwankwo
- Dr Sam Obi
- Prof Na-Allah
- Mr Ita Osagie
- Mr Eyo Onyong
- Mr Akinyele Osha

Each Expert was tasked with developing their own set of questions based on the initial design objectives, which focused on evaluating the impact of the FIRS strategic initiatives. Once the draft questionnaire were prepared and submitted by the Experts to the Team Lead, a meeting was schedule to review their submission, some of the Experts who are based outside Abuja and couldn't attend the Technical Meeting in-person due to logistical reasons were asked to send in their draft questionnaire and attended the meeting virtually while those resident in Abuja attend in-person.

The main agenda for the meeting was to review and harmonize the draft questionnaires submitted by the Experts. However, during the review exercise, we realised the questionnaire submitted focused mainly on Ex-post questions (*See Annex 1 & 2*) without capturing baseline information, hence we collectively agreed to have some set of questions focused on baseline data in addition to the ex-post (the situation after the implementation of those reforms). During the course of the review, we also realised that some of the questions were not "SMART", this prompted the Teams Lead to provided a guide document on how to design questions that are "SMART" which was then adopted by the Experts when reviewing their questions.

After the revised questionnaire were submitted, the Team held another round of revision before considering them satisfactory. In addition, based on the assumption that reforms within any organization are expected to influence its Structure, Processes, and overall Performance, the Project Team agreed that another set of Questionnaire should be designed to centre around these 3 thematic areas (*See Annex 3 & 4*). This approach guarantees that the assessment will provide comprehensive insights into the effects of these reforms on FIRS operations, the Tax Payers and the Economy at large. After series of meetings to review the questionnaire, the Consultancy Team finally agreed on the sets of questionnaires to administer on the Staff of the FIRS during our first Interface meeting.

Also, other questionnaires prepared by our Experts and deemed relevant to the overall objectives of this study, and are expected to provide deeper insights into the impact of the tax reforms, were reviewed and harmonized during series of Technical Teams Meetings held with the Consultancy Firms. These questionnaires were finalized and ready for administration in subsequent interface meetings with FIRS, as well as with taxpayers, including individuals, SMEs, and Corporate Organizations.

### 2.3 1st Interface Meeting with the FIRS.

On the 17th of September, 2024 a preliminary meeting was held at the Office of the Federal Inland Revenue Service (FIRS). The meeting was attended by key teams from the FIRS, BPSR, and Arbitrage Consult, each led by their respective representatives: **Mr. Shetima** (Service Director, FIRS), **Mrs. Okon** (Director, SIR, BPSR), and **Mr. Olatayo Babalola** (Project Coordinator, Arbitrage Consult). The meeting was chaired by Mr. Shetima, who began by asking all attendees to introduce themselves and their designations. Please see list of attendance (*Annex 5&6*)

Following the introductions, Mrs. Okon, representing BPSR, briefly explained the purpose of the meeting. Mr. Babalola, representing the Consultancy Firm, provided more detailed information about the technical side of the project, specifically the objective of the **Impact Assessment of Tax Reforms** as well the methodologically approach. He also distributed written materials to the FIRS staff present, offering them further insight into the project.

During this meeting, one pertinent issue raised by the FIRS, was the recognition that some of the strategic initiatives under review and captured in the Questionnaire are belated as a result of the implementation of newer reforms by FIRS. However, the Consultancy Team stated that the Strategic Initiatives identified were not arbitrarily selected but were sourced from the most recent Compendium of Reforms which was commissioned by the BPSR.

#### **Administration of the Survey Instrument**

Prior to the end of the meeting the Consultancy Team distributed Ex-post and Ex-ante questionnaires to the staff of FIRS present at the meeting to gather detailed feedback on the impact of the initial reforms, while the FIRS Team has also committed to providing updated information on the existing / newer reforms for inclusion in the study. A team from FIRS has been tasked with completing these questionnaires, after which a follow-up meeting will be scheduled to address other reforms not captured in the questionnaire, and possibly an addendum to the questionnaire will be made.

### **3. Objectives of the Study**

The Project Coordinator during his description of the project, also touched on the primary objectives of this assessment which is to:

1. Evaluate the impact of U-TIN, E-filing, E-Tax Pay, Auto/Direct VAT, ITAS, and Online Tax Payment on the structure, processes, and performance of FIRS.
2. Assess the relevance and effectiveness of these reforms in the current tax administration landscape.
3. Identify newer tax reforms implemented by FIRS that may have superseded or enhanced the earlier initiatives.
4. Analyze the overall impact of the reforms on revenue collection, taxpayer compliance, and administrative efficiency.
5. Provide recommendations on how to further enhance the digital transformation of tax administration in Nigeria.

#### 4. Scope of the Study

The Project Coordinator also mentioned that the study will cover the following thematic areas:

- **Structure:** How these reforms have impacted the organizational structure of FIRS, including any changes to the roles and responsibilities of staff, departments, or units within the agency.
- **Processes:** The efficiency and effectiveness of tax processes under these reforms, including registration, filing, payment, and enforcement mechanisms.
- **Performance:** The impact of these reforms on the performance of FIRS, particularly in terms of revenue collection, taxpayer engagement, and compliance levels.
- **Relevance of Newer Reforms:** FIRS has indicated that several new reforms have been implemented. The study will also consider these reforms in relation to the initial strategic initiatives.

#### 5. Methodology

The assessment will employ a combination of qualitative and quantitative research methods, with an emphasis on collecting and analyzing data related to the structure, processes, and performance of FIRS under the reforms.

- **Ex-post and Ex-ante Questionnaires:** The Consultancy Team has already distributed questionnaires to FIRS staff, focusing on the impact of the strategic initiatives on FIRS's operations. The data collected from these questionnaires will provide insights into the effectiveness of the reforms, as well as challenges encountered in their implementation.

**Data Collection:** Interviews and Focus Group Discussions (FGDs) will be conducted with key FIRS staff, tax professionals, and stakeholders to gather qualitative feedback on the tax reforms.

Quantitative data on revenue collection, compliance rates, and administrative performance before and after the reforms will be collected and analyzed.

**Case Studies:** Specific case studies will be developed to examine the impact of the reforms on various taxpayer categories and sectors of the economy.

**Review of New Reforms:** Once the FIRS provides details on newer tax reforms, these will be reviewed and incorporated into the assessment to ensure a comprehensive evaluation of all relevant initiatives.

## **Deliverables**

- Empirical Reports on Key Aspect of the Strategic Intent
- Report on Generalized Impact of Tax Reforms on the Economy
- Effect of ITAS on Tax Administration Efficiency and Performance
- Impact on Taxpayers Behaviours
- Impact of the introduction of Technology on Tax Collection Efficiency.

## **6. Preliminary Issues Identified**

During the preliminary interface meeting, the following issues were highlighted:

1. **Relevance of Initial Reforms:** Some of the strategic initiatives under assessment (such as U-TIN, E-filing, and E-Tax Pay) may have been replaced or significantly enhanced by newer reforms. FIRS has promised to provide updated information on these developments.
2. **Questionnaire Response:** A team of FIRS staff has been constituted to respond to the Ex-post and Ex-ante questionnaires, which focus on the impact of the reforms on FIRS Structure, Processes, and Performance. The completed questionnaires will be submitted to both the Consultancy Team and BPSR.
3. **Need for Further Discussions:** The FIRS team indicated the need for further discussions on other relevant reforms not covered in the current questionnaire. Once the questionnaire is completed, a follow-up meeting will be scheduled to address these additional reforms.

## 7. Roles and Responsibilities

- **Consultancy Team:** Responsible for conducting the impact assessment, data collection, and analysis, and drafting the final report.
- **FIRS:** Provide necessary data, respond to questionnaires, and facilitate access to relevant staff and resources.
- **BPSR:** Oversight of the assessment process, ensuring alignment with broader public service reforms.

## 8. Work Plan and Timeline

The assessment will be carried out over a period, with the following key milestones:

1. **Inception Phase (Weeks 1-2):** Finalize the methodology, develop detailed data collection tools, and engage key stakeholders.
2. **Data Collection (Weeks 3-5):** Administer the Ex-post and Ex-ante questionnaires, conduct interviews, and gather quantitative data from FIRS.
3. **Data Analysis (Weeks 6-7):** Analyze qualitative and quantitative data, with a focus on understanding the impact of reforms on FIRS operations.
4. **Follow-Up Discussions (Week 8):** Hold a meeting with FIRS to discuss newer reforms and additional insights.
5. **Report Drafting (Weeks 9-10):** Prepare a draft report with findings, conclusions, and recommendations.
6. **Final Report Submission (Week 12):** Submit the final report to FIRS and BPSR.

## 9. Conclusion

This inception report outlines the scope, objectives, and methodology for assessing the impact of tax reforms in Nigeria. The collaboration between the Consultancy Team, FIRS, and BPSR will ensure a comprehensive evaluation of both the original strategic initiatives and the newer reforms introduced by FIRS. The study aims to provide actionable recommendations that will enhance the efficiency of tax administration and support FIRS's continued digital transformation.

### **Propensity Score Matching**

Effective development policymaking creates a need for reliable methods of assessing whether an intervention had (or is having) the intended effect. There should be therefore, an intimate relationship between effective policymaking and impact analysis. The goal of an intervention defines the metric by which to assess its effectiveness. Effective methods of evaluation produce reliable information on what works and why, and policymakers may use such information to modify or cancel ineffective programs and thus make the most of limited resources (Grossman 1994). The assessment of the impact of a program (or a development intervention) requires a model of causal inference. Holland (1986) specifies such a statistical model. He starts from the fundamental observation that the effect of a cause can be understood only in relation to another cause. This is the same idea underlying the economic principle of assessing the return to a resource employed in one activity relative to its opportunity cost (i.e. what it would have earned in the next best alternative use). Thus we can assess the effect of a development intervention only if we know what would have happened without such an intervention.

In other terms, the outcome in the counterfactual state is independent of participation, given the observable characteristics. Thus, conditional on the observables, outcomes for the non-treated (the comparison group) represent what the participants would have experienced had they not participated in the program. Obviously, this makes sense in the particular situation where selection into the program is based entirely on observable characteristics<sup>7</sup>. In order to solve the fundamental missing data problem, all we have to do is to find for each participant, one or more nonparticipants with the same values of observables. This is where matching comes in. In general, matching estimators of program effect impute the missing potential outcomes using only the outcomes of the matched individuals from the comparison group. For matching to be feasible, there must be individuals in the comparison group with the same values of the covariates as the participant of interest. This requires an overlap in the distribution of observables between the treated and the comparison groups.

Assuming selection on observables, proper matching requires that we select from the sample of non-participants a comparison group in which the distribution of observed characteristics is as similar as possible to the distribution among the participants. In the case of an exact match, the only difference between a participant and her match is that the former received treatment while the latter did not. Hence we may refer to the unconfoundedness assumption as the assumption of conditional homogeneity and the overlap assumption as the feasibility assumption. Imbens (2004) makes the following observations about the plausibility of the assumption of selection on observables in economic settings. The evaluation of any program ultimately entails the comparison of outcomes for participants and nonparticipants. The key issue then becomes the identification of units that best represent the treated unit had they not participated in the program. Matching analysis based on unconfoundedness is a useful initial step in any serious investigation of program effectiveness. Even in situations where agents do choose their treatment optimally, the assumption of selection on observables may still be valid if the difference in their behavior is driven by unobservables that are uncorrelated to the relevant outcomes. In particular, this might be the case if the objective of the decision maker is distinct from the outcome under consideration.

### **Essential Elements of Impact Assessment**

Despite their differences, there are a few core elements metrics that are likely to appear in any impact assessment framework. These include:

1. **Inputs:** which are the available resources, such as funding, staff, and materials you have to invest in a given intervention or program. Before jumping into a new project, it's important to take stock of the resources you'll have at your disposal.
2. **Activities:** which are the actions (e.g. develop or select a curriculum, train staff, make a marketing plan) that you'll take in your intervention/program to bring about a desired outcome and impact.
3. **Outputs:** which are the direct, quantifiable products of your activities, such as the number of patients treated or student ratings. Outputs often focus on the key performance indicators (KPIs) of your intervention, the quantifiable measures of the scale and quality of an activity.
4. **Outcomes:** which are the short-, and medium-term effects of an intervention, such as change in program participants' behavior, knowledge, skills, beliefs, or status.
5. **Impacts:** which are the fundamental intended or unintended changes in organizations, communities, or systems as a result of the program/intervention. According to the WKKF, these generally occur after the conclusion of project funding.

We can further divide these elements into two separate categories: Planned Work and Results. Planned Work includes the inputs and activities that your organization is putting toward an intervention. Results, on the other hand, are the outputs, outcomes, and impacts that come out of your intervention. As you consider your results, it's important to think about both the intended impacts and outcomes as well as any unintended consequences.

## Methodologies for Measuring Impact



These broad approaches to evaluation are applied in practice through a number of methodologies. Evaluation methodology refers to 'the term covering the different methods to be applied to meet the overall purpose and objectives of the evaluation. The particular methodology to be used for data collection and analysis is determined by the subject and purpose of the evaluation. Some methodologies are more applicable as a learning tool because they seek to answer questions related to why the intervention had an impact or not while others may be more relevant in order to provide for accountability.

The appropriate evaluation methodology should therefore be determined in view of its ability to answer the questions that the evaluation is seeking to answer.

Six methodologies seem applicable to measuring impact with particular relevance for rule of law and security institutions: a) impact evaluation; b) theory-based impact evaluation; c) contribution analysis; d) outcome mapping; e) RAPID outcome assessment, and f) most significant change (MSC). All of these methodologies have in common that they can be used to illustrate impact. However, they are all different in terms of the evaluation questions they can most usefully answer, and in terms of the time, cost and skills-sets required to use them. Moreover, some of these can be used independently while others must be combined with other methodologies in order to provide a fuller picture for evaluation purposes. The following table provides an overview:

**Table 2: Overview of Methodologies for Measuring Impact**

	Methods	Relevance
<b>Impact evaluation (IE)</b>	Quantitative methods such as control groups (e.g. randomised control trials) and before/after comparisons	Enables attribution by undertaking a 'counterfactual' analysis to compare what actually happened with what would have happened in the absence of the intervention - quantifies impact
<b>Theory-based impact evaluation (TBIE)</b>	Quantitative and qualitative methods - Control groups and before/after comparisons combined with theory of change approaches	Strengthens traditional impact evaluation by using theory of change to understand what worked, what did not, and why
<b>Contribution analysis</b>	Qualitative methods such as case studies, MSC stories, focus group discussions	Seeks to show plausible evidence of effect of an intervention by testing programme logic and theory of change
<b>Outcome mapping (OM)</b>	Qualitative methods such as focus group discussion, workshops and use of 'progress markers'	Focuses on measuring change based on the premise that changes in behaviour of key stakeholders will ultimately contribute to impact
<b>RAPID outcome assessment (ROA)</b>	Draws on outcome mapping methodology, MSC technique and episode studies to enable triangulation of data	Seeks to assess and map the contribution of a project's actions to a particular change in policy or the policy environment
<b>Most significant change (MSC)</b>	Qualitative methods such as group discussions, interviews and workshops to support systematic selection of MSC story	Collection of 'significant change stories' that are perceived as being the most significant in contributing to impact on people's lives: Illustrates change rather than measuring impact <i>per se</i>

## Impact evaluation

Impact evaluations aim to measure and establish the value of impacts that can be attributed to an intervention.

The methodology is based on the definition of cause effect hypotheses to be tested and the use of quantitative methods for data collection and analysis.<sup>63</sup> This is done through a 'counterfactual' analysis of the impacts of an intervention, i.e. a comparison of what actually happened with what would have happened in the absence of the intervention. Impact evaluations employ experimental and quasiexperimental quantitative methods. They are useful for answering evaluation questions relating to 'whether development interventions do or do not work, whether they make a difference, and how costeffective they are.'<sup>64</sup>

Impact evaluations are usually ex post, meaning that they are conducted some time after the end of an intervention. There are two main components: • •

Control groups are randomly selected along with treatment groups before the intervention starts. As a result, the differences between the two groups in terms of impacts can be attributed to the intervention without the risk of selection bias. The most popular variant of this method is randomized control trials (RTC). Quasiexperimental techniques are applicable in cases where the groups were not randomly assigned. Before/after comparisons assess the situation at the time of the evaluation with the situation before the intervention. In complex environments, especially postconflict settings, baseline data for comparisons are very frequently lacking, making this approach less applicable. Applying the Impact Evaluation methodology generally involves three key phases:

1. Preparation: Formulation of cause-effect hypotheses for testing and identification of the control group.
2. Implementation: Data collection (e.g. questionnaires, standardized interviews).
3. Analysis: Statistical analysis of the data followed by interpretation of the results.

s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely questions for data generation
s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely questions for data generation
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>	<ul style="list-style-type: none"> <li>Have we implemented a platform for tax returns?</li> <li>Of tax returns, how many are electronic?</li> <li>How much time does it take to process tax returns through the system?</li> <li>Has there been an increase in tax revenue through the system?</li> <li>Are taxpayers satisfied with the platform?</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>	<ul style="list-style-type: none"> <li>Have we implemented a U-TIN system?</li> <li>Has there been a reduction in tax evasion since the implementation of U-TIN?</li> <li>Has there been an increase in tax compliance rates since the implementation of U-TIN?</li> <li>How accurate is the taxpayer data?</li> <li>Is it easy for taxpayers to identify themselves through the U-TIN system?</li> <li>Are taxpayers satisfied with the U-TIN system?</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cash handling and associated risks</li> <li>Increased transparency and accountability</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> <li>Reduction in cash handling errors</li> <li>Increase in payment convenience (user satisfaction)</li> </ul>	<ul style="list-style-type: none"> <li>Have we implemented a platform for electronic tax payments?</li> <li>How much value of taxes are paid electronically through the platform?</li> <li>Has there been a reduction in cash handling errors through the platform?</li> <li>Are taxpayers satisfied with the E-Tax Pay system?</li> <li>Has there been a reduction in cash handling errors through the platform?</li> </ul>

## Annex 1: Key aspects of the Tax Reforms, the key indicators and likely questions for data generation

## 1. **Metrics for Impact Measurement**

In addition to the indicators and data generation questions, metrics play a crucial role in the tax reform assessment, serving as the benchmark for evaluating and quantifying the impacts of the reforms. In the absence of a baseline value or with a baseline value of zero, progress towards achieving the target values or benchmarks set by the implementing agency can be utilized to quantify the impact of the tax reforms. These benchmarks are derived from the agency's Logframe for result measurement, while other aspects of the tax reforms are informed by the identified data sources. By establishing clear metrics, the assessment can effectively measure the extent to which the tax reforms have achieved its intended objectives, enabling data-driven decision-making and informed policy adjustments. See Table 2 below for a hypothetical metrics for the evaluation of the tax reform initiatives.

Annex 1b: Hypothetical Metrics for Tax Reforms Impact assessment

s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators
s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"><li>Automation of tax processes</li><li>Improved tax compliance</li><li>Enhanced data management and analytics</li><li>Streamlined tax administration</li></ul>	<ul style="list-style-type: none"><li>Number of taxpayers registered on the system</li><li>Volume of tax returns processed electronically</li><li>Reduction in processing time for tax returns</li><li>Increase in tax revenue collected</li><li>User satisfaction ratings</li></ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"><li>Standardized taxpayer identification</li><li>Reduced tax evasion</li><li>Improved tax compliance</li><li>Simplified tax administration</li></ul>	<ul style="list-style-type: none"><li>Number of taxpayers assigned a U-TIN</li><li>Reduction in tax evasion cases</li><li>Increase in tax compliance rates</li><li>Accuracy of taxpayer data</li><li>Ease of taxpayer identification</li></ul>
1.	E-Tax Pay	<ul style="list-style-type: none"><li>Electronic payment of taxes</li><li>Convenience and ease of payment</li><li>Reduced cash handling and associated risks</li></ul>	<ul style="list-style-type: none"><li>Volume of electronic tax payments made</li><li>Value of taxes paid electronically</li><li>Reduction in cash</li></ul>



## Annex 2: Questionnaire for Key Informant Interview – Impact of Tax Reforms

s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely Questions for Key Informant generation
s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely Questions for Key Informant generation
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>	<ul style="list-style-type: none"> <li>How many taxpayers have registered on the platform?</li> <li>What is the volume of tax returns processed electronically?</li> <li>What is the reduction in processing time through ITAS?</li> <li>How much tax revenue has been collected through ITAS?</li> <li>What are the user satisfaction ratings on the platform?</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>	<ul style="list-style-type: none"> <li>How many taxpayers have been assigned a U-TIN?</li> <li>What is the reduction in tax evasion cases since the introduction of U-TIN?</li> <li>What is the increase in tax compliance rates for U-TIN holders?</li> <li>How accurate is the taxpayer data through U-TIN?</li> <li>How easy is it for taxpayers to identify themselves?</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cash handling and associated risks</li> <li>Increased tax revenue</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> <li>Reduction in cash handling errors</li> </ul>	<ul style="list-style-type: none"> <li>How many taxpayers have made electronic payments through the platform?</li> <li>What is the value of taxes paid electronically?</li> <li>What is the reduction in cash handling errors?</li> </ul>

in Nigeria Final Draft, OO

## **Annex 3      Questionnaire for Baseline Data Collection on the Impact of Tax Reforms**

This questionnaire aims to collect baseline data on the structure, processes, and performance of the Federal Inland Revenue Service (FIRS) prior to the implementation of key strategic initiatives. The questions are designed to capture the state of the organization before the introduction of new systems and processes. This baseline data will serve as the foundation for an ex-ante analysis, enabling us to evaluate the impact of these initiatives now that they have been implemented.

*Please fill in your responses in the space provided next to each question.*

### **1. ITAS (Integrated Tax Administration System)**

s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>platfo</li> <li>of tax</li> <li>electr</li> <li>proces</li> <li>throug</li> <li>reven</li> <li>throug</li> <li>satisfac</li> <li>platfo</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>	<ul style="list-style-type: none"> <li>have b</li> <li>reduc</li> <li>since</li> <li>U-TIN</li> <li>in tax</li> <li>U-TIN</li> <li>taxpay</li> <li>throug</li> <li>taxpay</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cash handling and associated risks</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> <li>Reduction in cash</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>payme</li> <li>value</li> </ul>

s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely gener
s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely gener
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>platfo</li> <li>of tax</li> <li>electr</li> <li>proces</li> <li>throug</li> <li>reven</li> <li>throug</li> <li>satisf</li> <li>platfo</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>	<ul style="list-style-type: none"> <li>have b</li> <li>reduc</li> <li>since</li> <li>U-TIN</li> <li>in tax</li> <li>U-TIN</li> <li>taxpay</li> <li>throug</li> <li>taxpay</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cash</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>payme</li> <li>value</li> </ul>

## 2. Unique Taxpayer Identification Number (U-TIN)

s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>
s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> </ul>
<b>3. E-Tax Pay</b>			

s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators
s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cash handling and associated risks</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> <li>Reduction in cash handling errors</li> </ul>

#### 4. Direct/Auto VAT Collection

s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>
s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cost</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> </ul>

## 5. E-Filing Platform

s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>
s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid</li> </ul>

## 6. Online Tax Payment

General Questions (Across All Initiatives)

s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators
s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"><li>Automation of tax processes</li><li>Improved tax compliance</li><li>Enhanced data management and analytics</li><li>Streamlined tax administration</li></ul>	<ul style="list-style-type: none"><li>Number of taxpayers registered on the system</li><li>Volume of tax returns processed electronically</li><li>Reduction in processing time for tax returns</li><li>Increase in tax revenue collected</li><li>User satisfaction ratings</li></ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"><li>Standardized taxpayer identification</li><li>Reduced tax evasion</li><li>Improved tax compliance</li><li>Simplified tax administration</li></ul>	<ul style="list-style-type: none"><li>Number of taxpayers assigned a U-TIN</li><li>Reduction in tax evasion cases</li><li>Increase in tax compliance rates</li><li>Accuracy of taxpayer data</li><li>Ease of taxpayer registration</li></ul>

## **Annex 5 Impact Assessment of Tax Reforms in Nigeria**

### **Ex-post Analysis - Data Collection**

#### **Key Strategic Initiatives**

To explore how these strategic initiatives of the **Federal Inland Revenue Service (FIRS)** have affected their **Structure, Processes, and Performance**, I've broken down key questions and insights for each initiative. These questions will help in assessing the impact of FIRS's key strategic initiatives on their organizational structure, internal processes, and overall performance outcomes.

*Please fill in your responses in the space provided next to each question.*

#### **1. ITAS Project (Integrated Tax Administration System)**

s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely Questions for Data Generation
s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely Questions for Data Generation
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"><li>Automation of tax processes</li><li>Improved tax compliance</li><li>Enhanced data management and analytics</li><li>Streamlined tax administration</li></ul>	<ul style="list-style-type: none"><li>Number of taxpayers registered on the system</li><li>Volume of tax returns processed electronically</li><li>Reduction in processing time for tax returns</li><li>Increase in tax revenue collected</li><li>User satisfaction ratings</li></ul>	<ul style="list-style-type: none"><li>Have taxpayers started using the platform?</li><li>Volume of tax returns processed electronically?</li><li>Volume of processing through ITAS?</li><li>Has tax revenue increased through ITAS?</li><li>Volume of taxpayer satisfaction on the platform?</li></ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"><li>Standardized taxpayer identification</li><li>Reduced tax evasion</li><li>Improved tax compliance</li><li>Simplified tax administration</li></ul>	<ul style="list-style-type: none"><li>Number of taxpayers assigned a U-TIN</li><li>Reduction in tax evasion cases</li><li>Increase in tax compliance rates</li><li>Accuracy of taxpayer data</li><li>Ease of taxpayer identification</li></ul>	<ul style="list-style-type: none"><li>Have all taxpayers been assigned a U-TIN?</li><li>Volume of reduction in tax evasion since the introduction of U-TIN?</li><li>Volume of increase in tax compliance?</li><li>Volume of accuracy in taxpayer data?</li><li>Have taxpayers found U-TIN identification easy?</li></ul>
1.	E-Tax Pay	<ul style="list-style-type: none"><li>Electronic payment of taxes</li><li>Convenience and ease of payment</li></ul>	<ul style="list-style-type: none"><li>Volume of electronic tax payments made</li><li>Value of taxes paid</li></ul>	<ul style="list-style-type: none"><li>Have taxpayers started making electronic payments?</li><li>Volume of electronic payments made?</li></ul>

s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>platfo</li> <li>of tax</li> <li>electr</li> <li>proce</li> <li>throug</li> <li>reven</li> <li>throug</li> <li>satisf</li> <li>platfo</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>	<ul style="list-style-type: none"> <li>have b</li> <li>reduc</li> <li>since</li> <li>U-TIN</li> <li>in tax</li> <li>U-TIN</li> <li>taxpay</li> <li>throug</li> <li>taxpay</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cash handling and associated risks</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> <li>Reduction in cash</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>payme</li> <li>value</li> <li>electr</li> </ul>

## 2. Unique Taxpayer Identification Number (U-TIN)

s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>platfo</li> <li>of tax</li> <li>electr</li> <li>proces</li> <li>throug</li> <li>reven</li> <li>throug</li> <li>satisfac</li> <li>platfo</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>	<ul style="list-style-type: none"> <li>have b</li> <li>reduc</li> <li>since</li> <li>U-TIN</li> <li>in tax</li> <li>U-TIN</li> <li>taxpay</li> <li>throug</li> <li>taxpay</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cash handling and associated risks</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> <li>Reduction in cash handling errors</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>payme</li> <li>value</li> <li>electr</li> </ul>

### 3. E-Tax Pay

#### **4 Direct/Auto VAT Collection**

s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>platfo</li> <li>of tax</li> <li>electr</li> <li>proce</li> <li>throug</li> <li>reven</li> <li>throug</li> <li>satisf</li> <li>platfo</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>	<ul style="list-style-type: none"> <li>have b</li> <li>reduc</li> <li>since</li> <li>U-TIN</li> <li>in tax</li> <li>U-TIN</li> <li>taxpay</li> <li>throug</li> <li>taxpay</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cash handling and associated risks</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> <li>Reduction in cash</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>payme</li> <li>value</li> <li>electr</li> </ul>



5 E-Filing Platform

s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely gener
s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely gener
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"><li>Automation of tax processes</li><li>Improved tax compliance</li><li>Enhanced data management and analytics</li><li>Streamlined tax administration</li></ul>	<ul style="list-style-type: none"><li>Number of taxpayers registered on the system</li><li>Volume of tax returns processed electronically</li><li>Reduction in processing time for tax returns</li><li>Increase in tax revenue collected</li><li>User satisfaction ratings</li></ul>	<ul style="list-style-type: none"><li>have n</li><li>platfo</li><li>of tax</li><li>electr</li><li>proces</li><li>throug</li><li>reven</li><li>throug</li><li>satisf</li><li>platfo</li></ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"><li>Standardized taxpayer identification</li><li>Reduced tax evasion</li><li>Improved tax compliance</li><li>Simplified tax administration</li></ul>	<ul style="list-style-type: none"><li>Number of taxpayers assigned a U-TIN</li><li>Reduction in tax evasion cases</li><li>Increase in tax compliance rates</li><li>Accuracy of taxpayer data</li><li>Ease of taxpayer identification</li></ul>	<ul style="list-style-type: none"><li>have b</li><li>reduc</li><li>since</li><li>U-TIN</li><li>in tax</li><li>U-TIN</li><li>taxpay</li><li>throug</li><li>taxpay</li></ul>
1.	E-Tax Pay	<ul style="list-style-type: none"><li>Electronic payment of taxes</li><li>Convenience and ease of payment</li><li>Reduced cash handling and associated risks</li></ul>	<ul style="list-style-type: none"><li>Volume of electronic tax payments made</li><li>Value of taxes paid electronically</li><li>Reduction in cash</li></ul>	<ul style="list-style-type: none"><li>have n</li><li>payme</li><li>value</li><li>electr</li></ul>

s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
s/n	<b>Tax Initiative</b>	<b>Aspects of Tax Reforms</b>	<b>Key Indicators</b>	<b>Likely gener</b>
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>platfo</li> <li>of tax</li> <li>electr</li> <li>proces</li> <li>throug</li> <li>reven</li> <li>throug</li> <li>satisfac</li> <li>platfo</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>	<ul style="list-style-type: none"> <li>have b</li> <li>reduc</li> <li>since</li> <li>U-TIN</li> <li>in tax</li> <li>U-TIN</li> <li>taxpay</li> <li>throug</li> <li>taxpay</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment</li> </ul>	<ul style="list-style-type: none"> <li>Volume of</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>

## 6 Online Tax Payment



## General Questions Across All Initiatives:

s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely gener
s/n	Tax Initiative	Aspects of Tax Reforms	Key Indicators	Likely gener
1.	ITAS (Integrated Tax Administration System)	<ul style="list-style-type: none"> <li>Automation of tax processes</li> <li>Improved tax compliance</li> <li>Enhanced data management and analytics</li> <li>Streamlined tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers registered on the system</li> <li>Volume of tax returns processed electronically</li> <li>Reduction in processing time for tax returns</li> <li>Increase in tax revenue collected</li> <li>User satisfaction ratings</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>platfo</li> <li>of tax</li> <li>electr</li> <li>proces</li> <li>through</li> <li>reven</li> <li>through</li> <li>satisfac</li> <li>platfo</li> </ul>
1.	U-TIN (Unique Taxpayer Identification Number)	<ul style="list-style-type: none"> <li>Standardized taxpayer identification</li> <li>Reduced tax evasion</li> <li>Improved tax compliance</li> <li>Simplified tax administration</li> </ul>	<ul style="list-style-type: none"> <li>Number of taxpayers assigned a U-TIN</li> <li>Reduction in tax evasion cases</li> <li>Increase in tax compliance rates</li> <li>Accuracy of taxpayer data</li> <li>Ease of taxpayer identification</li> </ul>	<ul style="list-style-type: none"> <li>have b</li> <li>reduc</li> <li>since</li> <li>U-TIN</li> <li>in tax</li> <li>U-TIN</li> <li>taxpay</li> <li>through</li> <li>taxpay</li> </ul>
1.	E-Tax Pay	<ul style="list-style-type: none"> <li>Electronic payment of taxes</li> <li>Convenience and ease of payment</li> <li>Reduced cash</li> </ul>	<ul style="list-style-type: none"> <li>Volume of electronic tax payments made</li> <li>Value of taxes paid electronically</li> </ul>	<ul style="list-style-type: none"> <li>have n</li> <li>payme</li> <li>value</li> </ul>





## FEDERAL INLAND REVENUE SERVICE

### Special Duties

**Office of The Coordinating Director  
Meeting with BPSR**

## ATTENDANCE

DATE: 17<sup>th</sup> September, 2020

[illegible]



### Special Duties

**Office of The Coordinating Director  
Meeting with BPSR**

DATE: 17th September, 2024

S/N	NAME	RANK	OFFICE	EMAIL	PHONE
1	Ekore M T	HSR	EPDR	mercymiquel@yahoo.com	081806
2	Telex Henry	SIR	EPDR	malix98@yahoo.com	0703167
3	Oghoro BABALOLA	Team Lead	Arbitrage/Fab Lab	tybab310@yahoo.com	0703167
4	H. Odu	Team Lead	Arbitrage/Fab Lab	tybab310@yahoo.com	0703167
5	Adunyele O. Odeh	Member	Arbitrage/Fab Lab	akinyele.ocha@gmail.com	081315
6	Julie Ikoni	SIR	BPDR	JulieIkoni@gmail.com	08035
7	Anthony Aseriah	SIR	BPDR	Aseriah@yahoo.com	08035
8	Kwame Nwagwu. H.	SIR	BPDR	zennob22@gmail.com	08038
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