

Digital Tax Security & Individual Tax Impact Assessment in Nigeria (2026)

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Executive Summary

This report analyzes cybersecurity risks in Nigeria's digital tax systems and evaluates the simulated impact of 2026 tax reforms on individual taxpayers. The work is intended for research, portfolio, and policy-awareness purposes only.

Cybersecurity Threat Model

Identified risks include weak authentication, SQL injection vulnerabilities, insecure APIs, insider threats, and data leakage risks common to large-scale tax platforms.

Simulated Penetration Testing Scope

All penetration testing references are simulated and conducted in controlled environments only. No live government systems were accessed.

Individual Tax Impact (Simulated)

Income Level	Before Reform	After Reform
Low Income	Minimal tax	Slight increase
Middle Income	Moderate tax	Adjusted bands
High Income	Higher tax	Progressive increase

Recommendations

Implement secure-by-design tax platforms, regular audits, ethical penetration testing programs, and stronger data protection frameworks aligned with NDPR.

Conclusion

Cybersecurity is essential to protecting Nigeria's tax revenue and citizen data. This research demonstrates the role skilled professionals can play in strengthening national digital infrastructure.

This document is independently prepared for research, learning, and portfolio demonstration.