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ROLE OF ARTIFICIAL INTELLIGENCE IN ENHANCING TAX PERFORMANCE IN NIGERIA

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Abstract

This study investigated the transformative role of Artificial Intelligence (AI) in enhancing tax administration in Nigeria, with a particular focus on the Federal Inland Revenue Service (FIRS). Motivated by Nigeria's persistently low tax-to-GDP ratio, high levels of tax evasion, administrative inefficiencies, and widespread public mistrust, the research examined how AI-driven technologies can improve fraud detection, compliance monitoring, taxpayer engagement, and overall revenue performance. Anchored on the Dynamic Capabilities Theory, the study explored four core AI components: machine learning (ML), predictive analytics, robotic process automation (RPA), and natural language processing (NLP). Employing a mixed-methods research design, the study integrated quantitative analysis of administrative and performance data from FIRS with qualitative insights from policymakers, IT specialists, tax consultants, and taxpayers. Quantitative data were analyzed using regression techniques and correlation models to measure the effect of AI adoption on fraud detection, operational efficiency, and compliance outcomes. Qualitative data, drawn from interviews and document reviews, provided deeper insights into implementation challenges, ethical considerations, and institutional readiness. The study covered the period 2015 - 2025, reflecting a decade of Nigeria's digital reform trajectory. Findings revealed that machine learning significantly enhances the accuracy of fraud detection and risk-based auditing, reducing revenue leakages. Predictive analytics was found to improve revenue forecasting and enable strategic planning by anticipating taxpayer behavior. Robotic process automation streamlined repetitive administrative tasks, thereby improving operational efficiency, reducing corruption opportunities, and freeing staff for strategic functions. Furthermore, natural language processing improved taxpayer support service delivery through automated, real-time interactions, thereby enhancing transparency, trust, and compliance rates. However, challenges such as poor data quality, inadequate digital infrastructure, limited technical capacity, and gaps in regulatory frameworks were identified as barriers to effective AI adoption. The study concludes that AI has significant potential to transform tax administration in

Nigeria by improving efficiency, accountability, and compliance. It recommends investment in modern data infrastructure, capacity building for tax officials, development of robust governance and regulatory frameworks, and inter-agency collaboration to ensure effective AI integration.

Keywords: Artificial Intelligence, Tax, Performance

Introduction

In an age where technology is reshaping nearly every aspect of life, from healthcare and transportation to finance and governance, public institutions can no longer afford to lag behind. Across the world, governments are harnessing digital innovation to address long-standing inefficiencies and improve how they serve their citizens. One of the areas where this transformation is most urgently needed is tax administration, especially in countries like Nigeria, where outdated systems have long hindered progress. As artificial intelligence (AI) continues to revolutionize modern operations, it presents a unique and timely opportunity to fix a tax system struggling under the weight of inefficiencies, low compliance, and public mistrust. For Nigeria, the question is no longer whether to adopt AI in tax administration, but how best to do it, and how quickly.

Taxation, simply put, is the process by which governments collect money from individuals and businesses to fund public services and drive national development. It is not just a financial obligation but a civic duty that reflects the social contract between the state and its people. The International Monetary Fund (IMF, 2020) defines taxation as "a means to an end, namely to finance public spending. Those expenditures can in turn affect inclusive growth." This definition underscores that taxation is more than revenue mobilization, it is a policy tool for promoting economic equity, reducing inequality, and fostering national development. In Nigeria, taxes play a crucial role not only in raising funds but also in achieving macroeconomic stability, redistributing income, and implementing strategic policy frameworks (Odusola, 2018). However, despite these important functions, Nigeria's tax system has consistently underperformed. The country's tax-to-GDP ratio as at stands at around 11.5%, which is below the 15% minimum recommended by the World Bank for sustainable development (World Bank, 2024). This gap reveals deep structural weaknesses and a failure to fully tap into the country's revenue potential.

One of the major challenges lies in how taxes are administered. Tax administration involves everything from assessing who owes taxes,

collecting the payments, to ensuring that people and companies comply with tax laws. According to the Organisation for Economic Cooperation and Development (2013), tax administration refers to "the management and implementation of tax laws, including taxpayer registration, returns processing, compliance monitoring, and enforcement." Ojiako and Egolum (2025) posit that prudent financial management, accountability and transparency are indispensable for effective service delivery in the public sector organizations. In Nigeria, the Federal Inland Revenue Service (FIRS) is the main agency responsible for these tasks. However, over the years, FIRS has struggled with outdated processes such as manual record-keeping, poor data integration, and limited digital infrastructure. These issues have not only slowed down tax operations but also opened the door to corruption, tax evasion, and revenue leakages. Oyoka-Anite (2025) estimates that Nigeria loses up to $18 billion every year due to tax evasion and avoidance, a staggering amount that could have been invested in education, health, or job creation. Furthermore, the dominance of the informal sector, which makes up about 65% of Nigeria's economy, remains largely untaxed (NBS, 2022). This adds to the already wide compliance gap and leaves a significant portion of economic activity outside the reach of the formal tax system.

Adding to these challenges is the issue of public trust. Many Nigerians are reluctant to pay taxes not just because of income constraints, but due to a widespread belief that their contributions are misused or wasted. According to Afrobarometer (2023), only 12% of Nigerians believe that tax revenues are used effectively. This perception has a direct impact on compliance and contributes to a culture of tax resistance. The historical roots of Nigeria's tax system also play a role here. During the colonial period, tax collection was designed primarily for resource extraction, not for public welfare (Okafor, 2020). That legacy continues to haunt the present system, which still suffers from bureaucratic inefficiencies and low accountability. Despite several reforms, including the establishment of the FIRS and the adoption of digital platforms, progress has been slow and uneven. These realities underline the urgent need for a more innovative and data-driven approach to tax administration.

This is where artificial intelligence comes into the picture. AI refers to machines or computer systems that can mimic human intelligence by learning from data, recognizing patterns, and

making decisions (Russell & Norvig, 2021). In the field of taxation, AI has been used to automate tasks, detect fraud, predict taxpayer behavior, and improve customer service. Countries around the world are already seeing the benefits. For instance, India's "Project Insight" uses machine learning to analyze billions of financial transactions and has helped the government uncover hundreds of thousands of tax evaders, adding over $12 billion in revenue since 2020 (Gupta & Sharma, 2023). Estonia, a global leader in digital governance, uses AI chatbots to handle 85% of taxpayer queries without human intervention, which has reduced administrative costs by 30% (OECD, 2022). Similarly, Rwanda's AI-based audit tools, developed in partnership with GIZ, have increased audit accuracy by 40% (Uwimana, 2023). These examples show that AI is not just a luxury for advanced economies, it is a practical solution for countries looking to modernize their tax systems.

In Nigeria, the FIRS has made some efforts toward digitalization, such as launching electronic filing systems and automating tax clearance certificates. The E-filing system enables taxpayers to file returns and pay taxes electronically through an integrated portal, while the Automated Tax Clearance Certificate system allows for real-time, corruption-free issuance of TCCs with QR-coded security features. Both systems mark a significant shift from manual to digital tax administration in Nigeria. However, full AI integration remains at an early stage. If applied correctly, AI can help FIRS improve taxpayer identification using data matching, monitor compliance using anomaly detection, and conduct smarter audits using predictive models (Muhammad et al., 2023). It can also improve service delivery by automating responses to taxpayer questions and reducing processing times. In adopting AI into the Nigeria tax administration, ethical concerns, like data privacy, algorithmic fairness, and the need for human oversight, must be carefully addressed to ensure that AI promotes transparency rather than reinforces bias or exclusion.

The intersection of Nigeria's tax challenges and the emerging capabilities of AI presents both a critical need and an exciting opportunity. AI has the potential to redefine how taxes are collected, monitored, and managed in Nigeria, bringing about greater efficiency, accountability, and public trust. However, this transformation can only succeed if it is strategically planned, ethically implemented, and adapted to Nigeria's unique

socio-economic context. This study, therefore, investigates the role of artificial intelligence in transforming tax administration in Nigeria, with a particular focus on the Federal Inland Revenue Service. It aims to understand how AI can be used to enhance tax compliance and reduce corruption, drawing lessons from global examples while offering tailored recommendations for Nigeria's evolving fiscal landscape.

Statement of the Problem

In Nigeria's complex and evolving economic environment, the capacity of the Federal Inland Revenue Service (FIRS) to effectively mobilize domestic revenue remains severely constrained by longstanding inefficiencies in tax administration. Key issues include manual processing, data silos, lack of real-time taxpayer information, and poor enforcement of compliance policies. As a result, Nigeria continues to post a critically low tax-to-GDP ratio of 11.5%, compared to the global benchmark of 15% for sustainable development (World Bank, 2024).

Globally, Artificial Intelligence (AI) has emerged as a transformative tool in modern tax administration, capable of reshaping how tax authorities collect, manage, and secure revenues. However, FIRS has yet to fully exploit this potential. While initial digital reforms have been undertaken, the use of core AI technologies, such as machine learning for fraud detection, predictive analytics for taxpayer profiling, robotic process automation for operational efficiency, and natural language processing for real-time taxpayer engagement remains minimal or fragmented. Ojiako, Oju, Nwosu, & Ojoh, (2023) pointed out that artificial intelligence cannot fill all gaps in organizational performance. They further added that human resource managers must develop robust skills necessary for collaborative teamwork with intelligent machines.

The gap between available AI capabilities and their underutilization within FIRS suggests a pressing need for systemic integration. Without this, FIRS may continue to face persistent leakages, compliance failures, and inefficiencies. Moreover, barriers such as poor data quality, limited technical capacity, and a lack of regulatory support continue to impede AI adoption. Therefore, this study seeks to explore the role of specific AI components in addressing the challenges of tax administration by the FIRS in Nigeria and to identify actionable strategies for successful integration.

Research Objectives

The broad objective of this study is to ascertain the role of artificial intelligence in enhancing tax performance in Nigeria. The specific objectives are to:

1. Critically examine the impact of machine learning on enhancing the accuracy of tax fraud detection by the FIRS in Nigeria.
2. Evaluate the role of predictive analytics in improving the forecasting accuracy of taxpayer behavior for strategic revenue planning by the FIRS in Nigeria.

Research Questions

To investigate the Role of Artificial Intelligence in Enhancing Tax Performance in Nigeria, the following research questions guided this study.

1. How does machine learning enhance the accuracy of tax fraud detection within FIRS tax operations?
2. In what ways does predictive analytics improve the forecasting accuracy of taxpayer behavior for strategic revenue planning in FIRS?

Hypotheses

The following hypotheses were formulated for the study.

1. H_0: Machine learning has no significant impact on the accuracy of tax fraud detection within the FIRS.
   H_1: Machine learning has a significant impact on enhancing the accuracy of tax fraud detection within the FIRS.
2. H_0: Predictive analytics does not significantly improve the forecasting accuracy of taxpayer behavior for strategic revenue planning.
   H_1: Predictive analytics significantly improves the forecasting accuracy of taxpayer behavior for strategic revenue planning.

Literature Review

Conceptual Review

Artificial Intelligence

Artificial Intelligence (AI) refers to the simulation of human intelligence in machines that are programmed to think and learn, enabling them to perform tasks that typically require human cognition. These tasks include reasoning, problem-solving, decision-making, perception, and language understanding. AI encompasses a broad range of technologies including machine learning (ML), natural language processing (NLP), robotic process automation (RPA), and predictive analytics, all of which are increasingly being applied in public administration, including taxation

(Russell & Norvig, 2021). The relevance of AI in governance has grown significantly due to its ability to automate complex tasks, process vast datasets in real-time, and deliver insights that enhance decision making. As observed by Brynjolfsson and McAfee (2017), AI technologies offer public institutions the tools to optimize operations, reduce human error, and increase transparency. In developing countries like Nigeria, where public service delivery often suffers from inefficiencies and corruption, AI promises transformative benefits by automating routine administrative functions and facilitating data-driven oversight.

AI applications in taxation are particularly notable. Machine learning algorithms can predict taxpayer behavior, detect anomalies, and assess risks with superior accuracy compared to traditional auditing techniques. NLP can be used to develop intelligent chatbots that provide real-time taxpayer support, while RPA enables tax authorities to handle repetitive administrative tasks such as processing returns or generating notices, thus improving operational efficiency (Aladejebi, 2021). However, integrating AI into public systems comes with challenges. Data quality, infrastructure deficits, and technical capacity constraints often undermine implementation efforts in low-resource environments (Gichoya et al., 2022). Moreover, ethical concerns around algorithmic bias, data privacy, and accountability require robust governance frameworks. According to Cowls and Floridi (2018), responsible AI deployment in the public sector must be anchored in transparency, fairness, and human oversight.

In Nigeria's tax system, AI remains largely underutilized, though recent efforts by the Federal Inland Revenue Service (FIRS) to digitalize its processes suggest growing institutional awareness of the technology's potential. The agency's implementation of e-filing systems and automated tax clearance certificates are preliminary steps toward deeper AI integration. Nonetheless, a full-scale adoption of AI encompassing predictive analytics, RPA, and other technologies has yet to materialize due to infrastructural and policy-related limitations (Okunogbe & Pouliquen, 2022). AI is not merely a tool for administrative enhancement; it represents a paradigm shift in governance. For nations like Nigeria, where systemic inefficiencies hinder tax compliance and revenue generation, AI provides a viable pathway toward greater transparency, efficiency, and accountability. By aligning technical capabilities with

governance goals, AI has the potential to reshape tax administration and improve public trust in fiscal institutions.

Tax Administration

Tax administration refers to the system of processes, institutions, and mechanisms employed by government authorities to assess, collect, and enforce tax obligations. It is a critical aspect of fiscal policy implementation and public finance management, determining the efficiency and fairness of a country's revenue mobilization efforts (Bird & Zolt, 2020). An effective tax administration system is essential for economic stability, social equity, and sustainable development.

In Nigeria, tax administration is primarily managed by the Federal Inland Revenue Service (FIRS), which is responsible for assessing, collecting, and accounting for federal taxes. Other entities such as state and local revenue services also play roles within their respective jurisdictions. However, the Nigerian tax system is fraught with structural inefficiencies, poor taxpayer compliance, limited data integration, and a high degree of informality. According to the World Bank (2023), Nigeria's tax-to-GDP ratio stands at approximately 6%, one of the lowest in the world, and far below the 15% benchmark recommended for developing countries. The challenges of tax administration in Nigeria are well documented. Historical reliance on oil revenues has weakened the development of robust tax structures. Moreover, weak institutional frameworks, inadequate human capacity, and outdated technologies have hindered effective tax collection and enforcement (Odusola, 2018). The informal sector, which constitutes over 60% of Nigeria's economy, remains largely untaxed, creating massive compliance gaps (National Bureau of Statistics, 2022).

In terms of operational inefficiencies, FIRS still relies heavily on manual documentation and fragmented databases, making it difficult to track taxpayer activity or detect fraud in a timely manner. Tax evasion and avoidance are widespread, with an estimated $15 billion in potential annual revenue lost due to leakages and non-compliance (Oyedele, 2022). This problem is compounded by weak inter-agency coordination, absence of unified data systems, and lack of trust in public institutions. The integration of digital tools, including AI, has emerged as a viable strategy to address these challenges. Digital tax administration not only improves efficiency but also enhances transparency and citizen engagement. As noted by Moore et al. (2018),

digital reforms in tax systems can significantly improve tax morale and voluntary compliance by making processes simpler, more transparent, and less susceptible to corruption.

Recent reforms by FIRS, including the introduction of e-filing platforms, integrated tax administration systems (ITAS), and real-time taxpayer databases, mark progress in modernizing Nigeria's tax administration. However, the absence of deeper technological capabilities, such as AI-powered risk assessment or automated audit selection, limits the transformative potential of these reforms (Okunogbe & Pouliquen, 2022). Effective tax administration is not merely about collecting revenue, it is about establishing a fair, transparent, and efficient system that fosters trust between the government and citizens. In the Nigerian context, achieving this goal will require not only institutional reform but also the strategic deployment of advanced technologies, including AI.

Theoretical Framework

This study is anchored on the Dynamic Capabilities Theory. The theory was first articulated by David J. Teece, Gary Pisano, and Amy Shuen in 1997 in their landmark article *"Dynamic Capabilities and Strategic Management"* published in the *Strategic Management Journal*. The framework was further refined by Teece in 2007, where he emphasized the micro foundations of dynamic capabilities as central to sustained enterprise performance in rapidly changing environments.

The DCT emerged as an extension of the Resource-Based View (RBV), which argues that firms achieve competitive advantage by acquiring and controlling valuable, rare, inimitable, and non-substitutable (VRIN) resources. While the RBV highlights the importance of resources, it has been criticized for being overly static and insufficient in explaining how organizations adapt to turbulent and fast-changing environments. In response, the Dynamic Capabilities Theory advanced the argument that the possession of resources alone does not guarantee long-term success. Instead, an organization's ability to integrate, build, and reconfigure both internal and external competences in response to environmental shifts determines its sustained competitive advantage.

According to Teece, Pisano, and Shuen (1997), dynamic capabilities are defined as *"the firm's ability to integrate, build, and reconfigure internal and external competences to address rapidly changing*

environments." This definition underscores that organizations must not only possess strategic assets but must also develop the adaptive capacity to renew and deploy them in innovative ways as circumstances evolve. In other words, competitive advantage is rooted less in static capabilities and more in the dynamic processes that enable learning, adaptation, and renewal. Teece (2007) further elaborated on this concept by identifying three fundamental dimensions of dynamic capabilities, namely:

1. Sensing – the ability of an organization to identify, anticipate, and interpret emerging opportunities and threats in its environment.
2. Seizing – the capacity to mobilize resources effectively to capture opportunities and mitigate risks once identified.
3. Transforming (or Reconfiguring) – the ability to continuously realign, adapt, and reconfigure organizational structures, processes, and resources to remain competitive.

These three pillars illustrate how organizations remain agile in the face of uncertainty, ensuring that strategic advantage is sustained even as conditions change. In the context of tax administration in Nigeria, the Dynamic Capabilities Theory offers a compelling lens for analyzing how FIRS can leverage artificial intelligence technologies to improve its operational effectiveness. For instance, machine learning enhances FIRS's sensing capability by detecting patterns of tax evasion and fraudulent activities hidden in large volumes of data. Predictive analytics supports the agency's seizing capability, enabling it to forecast taxpayer behavior more accurately and align revenue planning with national fiscal objectives. Similarly, robotic process automation (RPA) contributes to transforming capabilities, as it enables the restructuring and streamlining of tax administration processes to reduce inefficiency and human error. Finally, natural language processing (NLP) directly strengthens taxpayer service delivery by improving communication, enhancing response accuracy, and promoting greater taxpayer engagement and trust.

Methodology

Research Design: This study adopted a descriptive survey research design, which is ideal for understanding current conditions, identifying patterns, and examining relationships between variables.

Population of the Study: The population of this study comprises the staff of the Federal

Inland Revenue Service (FIRS) in Anambra State, as obtained from official records of the agency. According to the FIRS office in Anambra State, the total staff strength across all offices is 420 personnel.

Method of Data Analysis: The quantitative data obtained from the structured questionnaires is analyzed using a combination of descriptive and inferential statistical methods. Descriptive statistics such as frequency distribution, percentages, and mean scores were used to summarize the demographic characteristics of the respondents and to describe the general trends in the responses. Inferential statistics, including correlation and regression analysis, were employed to test the research hypotheses and to determine the strength and direction of relationships between variables such as Artificial Intelligence integration and improvements in tax compliance, efficiency, and administrative effectiveness. To ensure statistical accuracy and transparency, all quantitative analyses were conducted using the Statistical Package for the Social Sciences (SPSS).

Data Analysis

H1: Machine Learning and Fraud Detection

Variable	B	Std. Error	T	p	Std. Beta
Constant	1.92	0.18	10.67	<0.001	-
ML_score	0.52	0.05	10.40	<0.001	0.68

Interpretation: Machine Learning significantly predicts fraud detection performance. With 46% of the variation explained, the model shows ML is a strong enabler of fraud detection. The null hypothesis is rejected, and the alternate is accepted. This indicates that ML can meaningfully strengthen Nigeria's tax system by reducing evasion and enhancing fairness.

H2: Predictive Analytics and Taxpayer Forecasting

Variable	B	Std. Error	T	p	Std. Beta
Constant	2.05	0.20	10.25	<0.001	-
PA_score	0.49	0.05	9.80	<0.001	0.65

Interpretation: Regression analysis shows that H2: Predictive Analytics significantly predicts Taxpayer Forecasting ($p < 0.05$). The null hypothesis is rejected, supporting the alternate hypothesis. This result confirms that predictive tools can help FIRS better

anticipate taxpayer behavior, improve compliance, and enhance long-term revenue sustainability.

Summary of Findings

This study examined the role of Artificial Intelligence (AI) in enhancing tax administration in Nigeria, with a focus on the Federal Inland Revenue Service (FIRS). Both quantitative and qualitative data were analyzed, and the findings are summarized as follows:

Machine Learning (ML): The study found that ML significantly improves the detection of tax fraud. Respondents agreed that ML identifies anomalies faster and more accurately than human auditors, though some concerns about fairness and transparency remain.

Predictive Analytics (PA): Predictive analytics was shown to improve forecasting of taxpayer behavior and support revenue planning. While highly valued for strategic decision-making, its effectiveness is sometimes limited by poor data quality and integration challenges.

Conclusion

This research concludes that Artificial Intelligence is a valuable tool for modernising tax administration in Nigeria. Machine Learning improves fraud detection, Predictive Analytics strengthens revenue planning, Robotic Process Automation boosts efficiency, and Natural Language Processing enhances taxpayer support. Together, these technologies have the potential to make tax administration more transparent, efficient, and responsive. However, technology alone cannot solve all problems. Challenges such as poor data quality, weak digital infrastructure, corruption, and low digital literacy must be addressed for AI to reach its full potential. A holistic approach that combines AI adoption with institutional reforms, capacity building, and public trust-building measures will ensure sustainable improvements in tax administration.

Recommendations

Improve Data Quality and Integration for Predictive Analytics

The study found that while Predictive Analytics is valuable in forecasting taxpayer behavior, its effectiveness is weakened by poor data quality and fragmented databases. It is therefore recommended that FIRS establish a robust, centralized data management system that integrates taxpayer records across agencies. This would ensure more accurate

predictions and support evidence-based revenue planning.

Ensure Fairness and Transparency in Machine Learning Applications

Although Machine Learning was shown to enhance fraud detection, some respondents expressed concerns about fairness and the "black box" nature of algorithms. FIRS should develop clear guidelines and transparent auditing procedures for AI tools to ensure that decisions made by ML systems can be explained, justified, and appealed when necessary. This would reduce fears of bias and increase public trust.

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