

Understanding Sustainable Modern Tax Compliance Approach to Prevent Sanctions From Tax Authorities in Nigeria

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This article can help international business in development country like Nigeria to build trust and demonstrate their commitment to sustainability and social responsibility. The tax is not a compliance only but the context of the environmental, and social indicator of how a business views its role in society and its business commitment to its purposes. Building trust in modern tax compliance, it is part of a large movement to better align corporate world with the societies in which they operate and the citizens whom they serve. In Nigeria, tax evasion has been a practice since the beginning of taxation, and it is also a worldwide phenomenon. The social change implication includes improved infrastructural development and increased employment opportunities resulting from increased tax revenue collection from manufacturing companies, reduction of the rate of failure for companies as a result of tax sanctions.

Keywords: sustainability, tax compliance, tax evasion, international taxes, development countries tax policies

INTRODUCTION

Using the theory of reasoned action and the technology adoption life cycle as developed, the purpose of this qualitative exploratory case study was to explore how leaders in the manufacturing companies could understand the drivers of tax evasion in manufacturing industries, which may prevent sanctions from tax authorities in Lagos State, Nigeria. The social change implication includes creation of a knowledge pool for start-ups to have an effective means of tax management, creation of higher revenues for government, as more leaders of manufacturing are more equipped of drivers of tax evasion, making more revenues available to government to create employment, and infrastructural development, and creation of employment in the country as well as lead to improved standard of living.

In Nigeria, tax evasion has been perpetrated since the beginning of taxation, and it is also a worldwide phenomenon. Tax evasion could lead to inadequate tax revenues so much that it is threatening the existence of the Nigeria government ability to fund the fiscal policies (Umar & Masud, 2020). Tax administrations have benefited immensely by collecting tax revenues using digital mediums through the different uses of information and communication technologies (ICT). ICT has enhanced efficiency in tax administration and contributed to cost reduction for both the tax administrations and taxpayers (Umar & Masud, 2020). Nigeria has not enjoyed in this regard due to the cost of investing in ICT by manufacturing companies.

In the presence of tax evasion, many incomes might not be accurately assessed and taxed by the tax authorities in Nigeria. The leaders in manufacturing companies may be hiding from the tax authorities, exempted because of specific regulations or set well under their real value (Torregrosa-Hetland, 2020). International tax planning is used to reduce the tax burden of multinationals. Decreasing taxes allow multinational companies to increase their after-tax incomes. Multinationals may use different techniques, which require detailed knowledge of the various tax systems and tax treaties of the multinationals' countries (Ftouhi & Ghardallou, 2020).

From an empirical standpoint, Khlif and Amara (2019) investigated the relationship between effective tax rates and political connections and found that firms pay tax at significantly lower effective rates than other firms. High levels of corruption may reduce public scrutiny and decrease the ability of fiscal authorities to enforce tax laws and punish politicians and their companies involved in tax evasion practices, which translates into a fertile ground for black economy and higher tax evasion (Khlif & Amara, 2019). By contrast, the low corrupt environment will promote transparency and politicians, and their connected companies will operate under higher public scrutiny, capable of creating a favorable environment to combat tax evasion and thus reduce the scope of the revenue leakages (Khlif & Amara, 2019).

The tax authorities put tax compliance measures in place to deter taxpayers who commonly try to evade taxes. Such compliance measures are tax audits and investigations after the taxpayers' file self-assessment returns. Despite recent developments in tax compliance research, which highlights the relevance of psychological variables, such as trust, deterrence measures are still relevant (Masud et al., 2020). Lois et al. (2019) inferred that voluntary tax compliance is vital for governments to cope with budget deficits. The traditional methods, however of improving tax compliance, have high implementation costs. Collecting tax income stabilizes economies and alleviate states from public debt. Government revenue collection may suffer from tax evasion and high tax collection costs, and thus they often battle the corrupt practices of procurement officials (Lois et al., 2019).

Musimenta et al. (2017) described the taxpayer as a selfish calculator of monetary gains and losses. With this view, tax evasion is the degree of non-compliance in terms of the difference between the actual revenue collected and the amount collected if there were 100 per cent compliance. Adu and Amponsah (2020) evaluated that low tax efforts in developing countries are generally considered to have resulted from tax evasion (Adu & Amponsah, 2020). A significant factor causing tax evasion in developing and transitional economies is that a more excellent share of economic activities occurs in the informal sector.

RESEARCH PROBLEM AND PURPOSE OF THE STUDY

In Nigeria, tax evasion has been a practice since the beginning of taxation, and it is also a worldwide phenomenon (Umar & Masud, 2020). Tax evasion has led to inadequate tax revenues so much that it threatens Nigeria's government's ability to fund fiscal policies (Umar & Masud, 2020). In Nigeria, 75% of the registered companies with the corporate affairs commission (CAC) use illegal methods to conceal tax revenues (Umar & Masud, 2020). Of the 25% of the companies registered with the tax authority, 65% failed to file a tax return from 2018-2020 (Umar & Masud, 2020). The government's inability to receive tax payments from companies and individuals has negatively impacted the economic development of Nigeria in terms of infrastructural development such as new hospitals, roads and public schools. The government has also imposed sanctions on manufacturing industries that failed to comply with the tax law, leading to the closure of such companies and causing unemployment in the country (Balogun, 2019). The general management problem is that there is no standardized system in Nigeria to ensure that every company's income registered with the corporate affairs commission (CAC) is captured in the tax system. Current studies on ICT and taxation in developing countries are mostly technical reports by IMF, USAID, UN, World Bank and other international organizations. The specific management problem is that some leaders in the manufacturing companies lack the understanding of the drivers of tax evasion, which led to sanctions from tax authorities in Lagos State, Nigeria. The purpose of this qualitative exploratory case study was to explore how leaders in the manufacturing industries could understand the drivers of tax evasion in manufacturing companies, which may prevent sanctions from tax authorities in Lagos State, Nigeria.

RESEARCH QUESTIONS

The research question is: How can leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria?

CONCEPTUAL FRAMEWORK

The theories and concepts that ground this study include the theory of reasoned action (TRA) developed by Fishbein and Ajzen in 2010. The technology adoption life cycle as developed by Moore in 1995 the logical connections between the framework presented and the nature of my study include TRA, which has been used to evaluate the individual's personality traits that influence tax compliance behavior. The TRA scholars appraised two social cognitive constructs that determine intentions to engage in a specific behavior; attitude is the personal opinion of behavior and perceived subjective norm in accepting others' judgments (Kiconco et al., 2018). The technology adoption life cycle was used as an appropriate model for e-filing adoption by tax agents in the United Kingdom (Lymer et al., 2012). The model is used to describe technology acceptance behavior among users of technology. The behavior of e-filing of tax are categorized into (a) technology enthusiasts; where users enjoy to experiment the new processes and adopt the new technology even if the cost-benefit analysis is unsatisfactory, (b) early adopters; where the users quickly recognize the high value that the use of technology provides and accept an incomplete solution, (c) majority adopter and pragmatist; where users do not want to be the first to adopt the new technology, users only use a complete solution, and users look to the experience of others before adopting new technology, and conservative or laggards; where users will only use technology solutions after a considerable time, unlikely to use a new technology unless the process is straightforward to use, they use technology when it is certain that the new technology has the same level of reliability as the existing solutions, and adopt new technology unless compelled to do so, by regulation (Lymer et al., 2012). Jiang et al. (2020) described the theory of reasoned action as a construct of intention, a motivational construct that is considered the most proximal determinant of behavior. Intention reflects the extent to which an individual is likely to plan and invest effort in pursuing a given behavior. The intention is conceptualized as a function of two belief-based constructs: attitudes and subjective norms (Jiang et al., 2020). Attitudes are positive or negative evaluations of performing the behavior in future, while subjective norms reflect beliefs that significant others would want them to perform the behavior (Jiang et al., 2020). The theory of reasoned action demonstrated effectiveness in predicting variability in people's behavior across many contexts, populations, and behaviors. Ajzen modified the theory of reasoned action to account for behaviors that were not under the complete control of the individual. The theory of planned behavior introduced perceived behavioral control as an additional predictor of intentions. In circumstances where individuals' perceptions of control closely reflect actual control, perceived behavioral control would determine the strength of the Intention-Behavior Relationship (Jiang et al., 2020). I used both TRA and the technology adoption life cycle as a guide in developing the interview protocol, which was used to find meanings to the research question.

SIGNIFICANCE OF THE STUDY

The study findings may be significant to leaders of manufacturing companies by complying with the tax law, using ICT strategies and avoiding any form of sanctions from tax authorities. Manufacturing leaders may benefit from the study by understanding the drivers of tax evasion, which may help prevent sanctions from tax authorities in Lagos State, Nigeria. Here I discussed the significance of the practice, its importance to theory, and its relevance to social change. The study findings may also be significant to FIRS in adopting the right strategy for new financial years in tax collections. The study findings may be substantial to future researchers who may want to expand the body of knowledge of ICT strategies used in promoting tax compliance in Nigeria. Previous studies on ICT and taxation in developing countries are primarily technical reports by IMF, USAID, UN, World Bank and other international organizations (Umar & Masud, 2020). The study findings may be significant in fostering positive social change.

SIGNIFICANCE TO SOCIAL CHANGE

The study findings may be significant to the FIRS in generating revenues due to the increase in compliance rate after recommending solutions to the problem, as mentioned in the problem statement. The social change implication includes improved infrastructural development and increased employment opportunities resulting from increased tax revenue collection from manufacturing companies, reduction of the rate of failure for companies as a result of tax sanctions, creation of a knowledge pool for start-ups to have an effective means of tax management, creation of higher revenues for government, as more leaders of manufacturing are more equipped of drivers of tax evasion, making more revenues available to government to create employment, and infrastructural development, and creation of employment in the country as well as lead to improved standard of living.

RESEARCH DESIGN AND RATIONALE

For this study, qualitative exploratory case study design was used to explore how leaders in the manufacturing industries could understand the drivers of tax evasion in manufacturing companies, which may prevent sanctions from tax authorities in Lagos state, Nigeria. As Yin (2018) observed, the choice of a qualitative study is to underscore the fact that the specific area of study has not been explored. Alam (2019) appraised case study to have the advantages of (a) the data examination most commonly focused within the field area where the functions are accomplished, (b) variations regarding the intrinsic, instrumental, and collective strategies to case studies permit the researcher to analyze the data in qualitative and quantitative ways, and (c) qualitative research assists in describing the practical life situation, along with difficulties. I recruited 10 leaders of manufacturing companies who have successfully used the various tax procedures and systems and properly filed taxes for the past 5 years in Lagos Nigeria.

DEMOGRAPHICS

We interviewed 10 participants in the manufacturing industry in Lagos Nigeria who showed evidences of tax filing with the FIRS, and who have operated their business beyond 5 years, and who have had no sanctions from the FIRS. Over 15 participants were contacted, but these 10 returned consent forms and indicated their willingness to participate. While the women interviewed were three in number, seven were male participants. The reason for the imbalance in gender was beyond my control. Each of the participant had Bachelor degree as their minimum qualification and they are all head of department in the finance department of their organization. Details are showed on table 1.

TABLE 1
DEMOGRAPHICS OF PARTICIPANTS FOR SEMI STRUCTURED INTERVIEW AND FOCUS GROUP INTERVIEWS

Participants #	Gender	Education Qualification	Job Title	Years of Experience
PP1	Male	BSc	Financial controller	Seven years
PP2	Male	BSc	Financial controller	11 years
PP3	Female	Masters	Account head	12 years
PP4	Female	Masters	Account head	10 years
PP5	Male	Masters	Financial controller	15 years
PP6	Male	BSc	Chief financial officer	18 years

PP7	Male	BSc	Account head	14 years
PP8	Female	BSc	Account head	15 years
PP9	Male	BSc	Financial controller	14 years
PP10	Male	BSc	Cost controller	12 years

Source: Compiled by Authors

DISCUSSION AND FINDINGS

Results From Semi Structured Interview

The seven themes that emerged from the semi structured interview are effective tax planning at top management level, implementation of tax accountability through financial records, engaging qualified accountants to handle tax matters, embracing cultural accountability to prompt payment of tax, knowledge of tax sanctions and succession planning, adopting effective accounting software system for tax purpose, and adequate tax education and patriotism.

Theme 1: Effective Tax Planning at Top Management Level

The first theme that emerged from the analyzed data from the semi structured interview was effective tax planning at strategy level. Ten respondents, representing 100% responded that effective tax planning at top management level was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

Theme 2: Implementation of Tax Accountability Through Financial Records

The second theme that emerged from the analyzed data from the semi structured interview was implementation of tax accountability through financial records. Nine respondents, representing 90% responded that implementation of tax accountability through financial records was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

Theme 3: Engaging Qualified Accountants to Handle Tax Matters

The third theme that emerged from the analyzed data from the semi structured interview was engaging qualified accountants to handle tax matters. Ten respondents, representing 100% responded that engaging qualified accountants to handle tax matters was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

Theme 4: Embracing Cultural Accountability to Prompt Payment of Tax

The fourth theme that emerged from the analyzed data from the semi structured interview was embracing cultural accountability to prompt payment of tax. Eight respondents, representing 80% responded embracing cultural accountability to prompt payment of tax was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state.

Theme 5: Knowledge of Tax Sanctions and Succession Planning

The fifth theme that emerged from the analyzed data from the semi structured interview was knowledge of tax sanctions and succession planning. Eight respondents, representing 80% responded that knowledge of tax sanctions and succession planning was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

Theme 6: Adopting Effective Accounting Software System for Tax Purpose

The six theme that emerged from the analyzed data from the semi structured interview was adopting effective accounting software system for tax purpose. Nine respondents, representing 90% responded that

adopting effective accounting software system for tax purpose was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

Theme 7: Adequate Tax Education & Patriotism

The seventh theme that emerged from the analyzed data from the semi structured interview was adequate tax education and patriotism. Ten respondents, representing 100% responded that adequate tax education and patriotism was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

RESULTS FROM FOCUS GROUP INTERVIEW

Six themes that emerged from the focus group are adopting tax morals and effective tax collection system, tax fairness and compliance cost, coping with cost of debts and tensed business environment, effective handling of high interest rate and inflation, escalating the gender disadvantages as women leaders in business, and educating start-ups on ethical tax awareness.

Theme 8: Adopting Tax Morals and Effective Tax Collection System

The eight theme that emerged from the analyzed data from the focus group interview was adopting tax morals and effective tax collection system. All 10 members of the focus group, representing 100% agreed that adopting tax morals and effective tax collection system was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

Theme 9: Tax Fairness and Compliance Cost

The Ninth theme that emerged from the analyzed data from the focus group interview was tax fairness and compliance cost. Six members of the focus group out of 10, representing 60% agreed that tax fairness and compliance cost was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

Theme 10: Coping With Cost of Debts and Tensed Business Environment

The tenth theme that emerged from the analyzed data from the focus group interview was coping with cost of debts and tensed business environment. All 10 members of the focus group, representing 100% agreed that coping with cost of debts and tensed business environment was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

Theme 11: Effective Handling of High Interest Rate and Inflation

The eleventh theme that emerged from the analyzed data from the focus group interview was effective handling of high interest rate and inflation. All 10 members of the focus group, representing 100% agreed that effective handling of high interest rate and inflation was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria. All 10 participants discussed how interest rate and inflation could be the barriers to the payment of tax by businesses.

Theme 12: Escalating the Gender Disadvantages as Women Leaders in Business

The twelfth theme that emerged from the analyzed data from the focus group interview was escalating the gender disadvantage as women leaders in business. All 10 members of the focus group, representing 100% agreed that escalating the gender disadvantages as women leaders in business was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

Theme 13: Educating Start-Ups on Ethical Tax Awareness

The thirteenth theme that emerged from the analyzed data from the focus group interview was educating start-ups on ethical tax awareness. All 10 members of the focus group, representing 100% agreed that educating start-ups on ethical tax awareness was how leaders in the manufacturing companies can understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos state, Nigeria.

INTERPRETATION OF FINDINGS

Exposure to Effective Tax Planning at Strategy Level

The first theme resulted from analysis and interpretation of the data collection from the semi structured interviews. We found out that exposure to effective tax planning at strategy level is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria. The first theme that emerged aligned with previous literature on tax planning by Folarunso and Lokanan (2022). Folarunson and Lokanan (2022) described tax planning practice to result due to a lack of awareness of the complexities of companies reporting in relation to the tax strategies that underpin bank operations.

Tax evasion is described as the willful misrepresentation, concealment, or under- disclosure of taxable income or assets in violation of current tax legislation (Folarunso & Lokanan, 2022). Tax evasion, on the other hand, refers to any action that takes advantage of loopholes in the tax regulations in order to reduce the amount of tax owed. Tax planning (avoidance) is frequently at the heart of corporate plans and complicated structures aimed at paying the least amount of taxes possible by using legal loopholes to achieve efficient tax payment and maximize profits (Folarunso & Lokanan, 2022). Su et al. (2019) evaluated that in comparison to other firms, a quickly expanding business may devote greater attention to tax planning. Larger companies typically have greater resources for effective tax planning and are better at influencing politicians to lower their tax costs (Su et al., 2019). CEOs are responsible for overseeing and deciding on tax planning and reporting, and they are fully aware of the hazards associated with tax evasion.

Implementation of Tax Accountability Through Financial Records

The second theme resulted from analysis and interpretation of the data collection from the semi structured interviews. We found out that implementation of tax accountability through financial records how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria. The second theme that emerged confirmed previous literature on tax accountability through financial records (Makwae, 2021). Makwae (2021) evaluated that the absence of a policy on financial records indicates a lack of accountability and awareness of financial records management standards, implying that employees are unaware of their duties for the company's records management. As a result, this is likely to play a substantial role in poor performance in form of tax evasion (Makwae, 2021).

The key source of financial responsibility is a robust record management and financial system. Accountability, according to Makwae (2021), demands governments to respond to the public and justify the source and use of public resources. Accountability is critical because the public has a right to know, a right to obtain openly announced information and numbers that will allow them to debate and decide the fate of their elected officials.

Engaging Qualified Accountant to Handle Tax Matters

The third theme resulted from analysis and interpretation of the data collection from the semi structured interviews. We found out that engaging qualified accountant to handle tax matters is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria. The third theme aligned with previous literature on the engagement of qualified accountant (Blackburn et al., 2018). Blackburn et al. (2018) appraised accountants to use a range

of methods to communicate their expertise as business consultants. Some companies place a premium on hard work and attention when it comes to compliance services (Blackburn et al., 2018).

Embracing Cultural Accountability to Prompt Payment of Tax

The fourth theme resulted from analysis and interpretation of the data collection from the semi structured interviews. We found out that embracing cultural accountability to prompt payment of tax is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria.

Knowledge of Tax Sanctions and Succession Planning

The fifth theme resulted from analysis and interpretation of the data collection from the semi structured interviews. We found out that knowledge of tax sanctions and succession planning is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria. The fifth theme on knowledge of tax sanction aligns with previous literature (Amponsah et al., 2019). Amponsah et al. (2019) discovered that age, the application of sanctions, guilt feelings, transportation costs to the tax office, and the rate of tax audit all indicate whether micro taxpayers will avoid tax stamps. As a result, the study revealed some evidence for expected utility, planned behavior, and attributory theories in understanding micro-taxpayer tax evasion behavior (Amponsah et al., 2019).

Adopting Effective Accounting Software for Tax Purpose

The six-theme resulted from analysis and interpretation of the data collection from the semi structured interviews. We found out that adopting effective accounting software for tax purpose is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria.

Adequate Tax Education & Patriotism

The seventh theme resulted from analysis and interpretation of the data collection from the semi structured interviews. We found out that adequate tax education and patriotism is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria. The seventh theme aligned with previous literature.

Adopting Tax Morals and Effective Tax System

The eight-theme resulted from analysis and interpretation of the data collection from the focus group interviews. We found out that adopting tax and affective tax system is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria.

Tax Fairness and Compliance Cost

The ninth theme resulted from analysis and interpretation of the data collection from the focus group interviews. We found out that the fairness and compliance cost is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria.

Coping With Cost of Debts and Tensed Business Environment

The tenth theme resulted from analysis and interpretation of the data collection from the focus group interviews. We found out that coping with cost of debts and tensed business environment is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria. The tenth theme aligns with previous literature.

EFFECTIVE HANDLING OF HIGH INTEREST RATE AND INFLATION

The eleventh theme resulted from analysis and interpretation of the data collection from the focus group interviews. We found out that effective handling of high interest rate and inflation is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria.

ESCALATING THE GENDER DISADVANTAGES AS WOMEN LEADERS IN BUSINESS

The twelfth theme resulted from analysis and interpretation of the data collection from the focus group interviews. We found out that escalating the gender disadvantages as women leaders in business is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria. Theme twelfth theme aligns with previous literature.

EDUCATING START-UPS ON ETHICAL TAX AWARENESS

The thirteenth theme resulted from analysis and interpretation of the data collection from the focus group interviews. I found out that educating start-ups on ethical tax awareness is how leaders in the manufacturing companies understand the drivers of tax evasion, which may prevent sanctions from tax authorities in Lagos State, Nigeria.

IMPLICATION TO POSITIVE SOCIAL CHANGE

The result may contribute to positive social change in the following ways (a) reduce the rate of failure for companies as a result of tax sanctions, (b) create a knowledge pool for start-ups to have an effective means of tax management, (c) create higher revenues for government, as more leaders of manufacturing are more equipped of drivers of tax evasion, (d) make more revenues available to government to create employment, and infrastructural development, (e) improved infrastructural development and increased employment opportunities resulting from increased tax revenue collection from manufacturing companies and (f) create employment in the country as well as lead to improved standard of living.

CONCLUSION AND REFLECTIONS

The study was used to explore how leaders in the manufacturing industries could understand the drivers of tax evasion in manufacturing companies, which may prevent sanctions from tax authorities in Lagos State, Nigeria. The study was carried out among 10 leaders from manufacturing companies who have successfully used the various tax procedures and systems and properly pay their taxes for the past 5 years in Lagos, Nigeria. The positive social change implication include (a) reduction of the rate of failure for companies as a result of tax sanctions, (b) creation of a knowledge pool for start-ups to have an effective means of tax management, (c) creation of higher revenues for government, as more leaders of manufacturing are more equipped of drivers of tax evasion, (d) making more revenues available to government to create employment, and infrastructural development, (e) improved infrastructural development and increased employment opportunities resulting from increased tax revenue collection from manufacturing companies and (f) creation of employment in the country as well as lead to improved standard of living. The recommendations for this study include (a) companies to use qualified accountants to handle tax matters, (b) tax education to be included in secondary and tertiary education across board, (c) tax calculation disclosure to reveal fairness, (d) tax disclosure on the use of tax revenues, and (e) tax holidays to be extended for start-ups up to three years. The goal of tax authorities should include maximization of tax revenues for the government as well as the sustainability of the business of the tax payers.

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