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Effect of Size and Age on Tax Aggressiveness of Listed Consumer Goods Firms in Nigeria

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Abstract
Tax aggressiveness has been seeing as a strategic scheme employed by companies to reduce tax fulfilment from the profit to the government which is achieved by leveraging on the loopholes in tax laws to downplay their profit with respect to the age and size of the company. Therefore, this study examined the effect of age and size on tax aggressiveness of listed consumer goods firms in Nigeria. The study used ex-post facto research design and data for the study were collected from the 20 sampled consumer goods firms in Nigeria for a period of 12 years (2012-2023). Data collected were analyzed using Variance Inflation Factor, the correlation matrix, and fixed regression technique which was selected through Hausman Test. According to the outcome from fixed effect model, firm size has a negative significant effect on BOTAXD but firm age has a positive insignificant effect on book tax difference. In conclusion, firm size negatively and significantly impacted tax aggressiveness but firm age positively and insignificantly impacted tax aggressiveness in Nigeria listed consumer goods firms. Therefore, it is recommended that in order to deter aggressive tax plans by consumer goods firms, government regulatory bodies and tax authorities should concentrate on the tax-saving strategies in consumer goods firms regardless of size and age of the organization with the expectation of enhancing tax revenue in Nigeria.

Key words: Company size; Firm age; Tax aggressiveness; Consumer goods companies; Fixed effect model

1.0 Introduction

Tax aggressiveness can be seen as a strategic scheme employed by companies to reduce tax fulfilment from the profit to the government which is achieved by leveraging on the loopholes in tax laws to downplay their profit within the realms of the tax law so as to attract cost from the society and tax authorities as a result of involving in tax aggressive behaviour. By involving in aggressive tax activities, companies have advantages of tax savings which generates wealth and cash flow to the organization, and wealth maximation to the shareholders. On the other hand, involving in aggressive tax activities is connected with reputational cost such as tax defaulter, socially irresponsible and agent of destruction because of unsupportive attitude to the government.

Most of the companies employed age and size as loopholed to circumvent and engage in tax aggressiveness. The size of the company is one of the likely factors that influences tax aggressiveness in company tax activities. According to Ogbeide et al, (2022), bigger companies typically face more regulations and, thus, pay higher taxes because of their increased exposure. That is larger enterprises are more visible and therefore less inclined to participate in tax-aggressive practices. On the other hand, bigger companies are more inclined to undertake more tax planning procedures and, thus, to avoid taxes since they have the resources to hire tax professionals for tax aggression to minimize tax liability. This is because practically every business would rather pay less in taxes or receive some tax savings.

The relationship amidst the firm age, and performance which dispensed tax aggressiveness cannot be underestimated. This upholds that companies acquire more experience as the firm ages is improved over time. It is observed that older firms are presumed to be advantageous during uncertainties and complexities than smaller and younger companies. Also, firm aging implies resources enhancement, and building up capabilities which invariably enhance firm performance. Additionally, the longer the companies have survived the competition among the same companies in the same line, the more is performance which in the long run enhances the tax fulfilment. Therefore, firm age has been employed by the organization circumvent the payment of tax. Similarly, large companies are enjoying economies of scale, loans accessibility, vast expertise and better funding more than the smaller companies.

The review of prior research, both domestic and foreign, revealed some gaps in the literature. To begin, the great majority of pertinent studies conducted in Nigeria were mainly restricted to the financial and non-financial sectors (Atu et al., 2018; Salaudeen and Eze, 2018; Salaudeen, 2017; Yahya and Yusuf, 2020); among others). Additionally, nearly all of the examined research by Nigerian researchers assessed tax aggressiveness using effective tax rate (ETR) but this study fills a vacuum by employing total book tax difference measurements. The involvement of panel data analysis to examine the effect of Age and Size on tax aggressiveness made the study unique among the extant literatures in Nigeria. Therefore, the study examines the effect of age and size on tax aggressiveness in Nigeria Manufacturing Companies.

2.0 Literature Review

2.1 Tax Aggressiveness

Tax aggressiveness is a carefully thought-out financial strategy used by individuals or businesses to lower their legal tax liabilities (Kibiya & Aminu (2019; and Adegbite and Fasina. 2019). This means reducing the wider tax burden by making intelligent choices about income, expenses, investments, and business arrangements. Tax aggressiveness's primary goal is to increase the effectiveness of taxes while preserving legal compliance. To achieve the best achievable tax outcome, this process often involves using tax law deducting expenses, rewards, and waivers in conjunction with strategic financial decisions (Adegbite & Adegbayibi, 2022).. According to Maigoshi and Tanko (2023) both people and companies need to practice effective tax strategy in order to enhance their financial well-being and long-term viability. Tax aggressiveness is a strategy used by businesses to reduce their corporation tax liabilities and boost profits. This could mean exploring opportunities for international tax planning, utilizing current tax incentives and relief, and structuring business transactions to reduce taxes. Entrepreneurs may also examine factors like as the firm's size, industry regulations, and expansion objectives when determining the ideal organizational framework for their business (Jaffar et al., 2021). One important component is investment-related tax planning, which seeks to optimize profits while reducing the tax impact on investment earnings. Selecting tax-advantaged portfolios, strategically scheduling capital investment gains and losses, and implementing tax-effective strategies are a few examples of this.

Book Tax Difference is used to gauge tax aggressiveness. Book-tax differences, which arise from variations in tax legislation and accounting standards, are the discrepancies among the taxable earnings of a company as disclosed to tax regulators and its book income as stated in its financial accounts (Hutchens, 2019). Different sets of records are usually kept by businesses for tax and financial reporting purposes, which can lead to differences in how revenue, expenses, and other financial components are recorded. Book-tax discrepancies may result from issues like earnings recognition, depreciation schedules, and how particular expenses are handled. Realistic reporting of finances, tax compliance, and methodical decision-making all depend on an understanding and study of these disparities.

2.2 Company Size

According to the research and circumstances of this study, a company's size indicates its magnitude, or how big or tiny it is. Depending on their total assets or, if applicable, the number of workers, companies are typically categorized as either large or small. The total assets that a business uses for its operations are included in its size (Ogbeide et al., 2022). Furthermore, a company's size reflects the breadth and depth of its capacity for manufacturing alongside the variety of services it currently offers to clientele. The concept of economies of scale, which is ingrained in the conventional neoclassical view of a company, makes a company's size crucial when evaluating its success, according to Aladesonkanmi (2020). In the fiercely competitive business world, large companies have greater clout than their smaller competitors. Additionally, where competitiveness necessitates significant capital investments, businesses of a sizable scale might capitalize on a range of business-related opportunities. They are in a competitive position and have a higher probability of gaining the greatest profit because they have access to a multitude of resources. (Nworie & Mba, 2022).

Total assets comprise all resources that the company has obtained during previous transactions and have a chance of generate economic advantages in the future. According to Nworie et al, (2022), it also refers to a company's operational size, which is often calculated as the natural log of its entire assets. The size of a business is frequently used by tax legislation to provide tax breaks and incentives. The firm size of a commercial venture is the size of its organization and activities which is characterized with the amount or scale of work produced by a certain company. Several factors, such as a company's total revenues, typical sales scale, stock market valuation, and its total assets, decide whether it is considered large or tiny. Bigger entities likely to have more complex transactions and vice versa, and they are better capable of managing their tax obligations since they have more resources, taxation professionals, and a legal firm that can identify tax law loopholes to reduce corporation tax payments. Consequently, companies take advantage of current tax breaks in order to engage in tax aggression (Dewi & Yasa, 2020). Company size is an index used to classify the size of businesses. The size of a corporation is determined by its total assets, sales, profit, tax expenditure, and other factors (Bojuwon et al, (2019). The measure of company size determines which group the company belongs based on the total assets owned by the company; large companies are more likely to be able to earn consistent earnings than small companies, and they also are inclined to have better resources for tax management.

Considering their assets and huge, consistent income, businesses will tend to evade taxes. The link between tax evasion and earnings would be strengthened even more if the firm size increases. This assertion is consistent with research by Adegbite and Bojuwon, (2019), which shows that tax revenue on tax aggressiveness is lessened by the size of the company.

2.3 Company Age

A corporation's "company age" is the number of years that have elapsed since it was initially formed or incorporated. This measure is used to estimate how long a business has been in operation. The amount of time that has passed since an entity's formation, or date of incorporation, is used to determine how old it is. Knowing a company's age allows one to evaluate its stability, experience, and prospective market effect. The company's age reveals cogent information, such as how well-managed it was in previous times, how agile it was in response to changing circumstances in the market, and how stable it was all around. A well-established business with years of operation is regarded to be aged or older, whereas a freshly founded business is frequently regarded to be infant or in its early phases (Nworie & Agwaramgbo, 2023). Many analysts, researchers and shareholders such as Athifah and Mahpudin (2021); Bashiru et al, (2020); and Chen et al. (2019) employed business age when evaluating the risk and possible return on an investment. More recent companies are unpredictable and more susceptible to changes in the market, whereas aging businesses may have a history of success, customer loyalty and breakeven analysis. Many industries and businesses may have varying values for company age. While some industries may have a higher concentration of well-established organizations, others may see a rapid influx of new businesses. Furthermore, age is just one of many criteria to consider when assessing a company's general well- being, competitiveness, and possibilities for the future in the business world

The age of the company is thought to have an impact on the possibility of changing accounting-based contractual results (Adegbite et al, (2019). The relationship between tax aggressiveness and a company's age are explained by political cost theory. However, based on the evidence that was available and compared to other countries, Etter-Phoya et al (2019) found that taxes aggressiveness, as an indicator for effective tax rate, was positively correlated with company age. In Indonesia, this implies that older enterprises had a greater effective tax rate. Another study by Masnaway (2019) considered company age as a factor that impacted the tax expense of private ownership enterprises in Spain.

2.4 Theoretical Framework

Learning Theory

This theory was propounded by wrights (1936) in order to clarify the connection amid firm age, size, and organization performance. This theory postulates that older organization learn from their experience than infant firms in emerging stages which invariably leads to organization performance. The learning theory stated further that the firm growth is explained and displayed by the experience attained and achieved over the periods of time (firm age) which dispense profitability where the tax liability is fulfilled (Okunbo & Oghuvwu, 2019). This theory is relevant to this study because it expatiates the connection amid companies' performance, age and company size. Company learns from the past experience so as to capture the current opportunity that generate profitability where tax liability is charged. The aging of the firm infers building up capabilities and resources which ensues firm performance in the long run. Furthermore, the longer the company survives, the more the company learning increase which invariably dispenses company's performance. Similarly, large companies benefit from better funding, economies of scale, vast expertise and access to loans than the smaller companies according to learning theory. The weakness of the theory is that it fails to pinpoint and lay mush emphases on the kind of training or learning that will be of benefits for the organization.

2.5 Empirical Review

Firm size and Tax aggressiveness

Masnawaty (2019) examined how tax avoidance was impacted by profitability and firm size in manufacturing companies from 2014 to 2018. Data were collected through annual reports of selected manufacturing companies from 2014 to 2018. The data collected were analysed with multiple regression and correlation analysis. The study discovered that tax-aggressive behavior is influenced by both size of company and profitability in Nigeria manufacturing companies.

Athifah and Mahpudin (2021) investigated the impact of liquidity, company size, and independent commissioner on tax aggressiveness in the food and beverage industry, a group of consumer goods companies listed on the Indonesian Stock Exchange. The study employed an ex-post facto research design and used released financial statements of consumer goods companies for the 2014–2018 period. The study used multiple regression analyses as a data analysis technique, and the results showed that firm size had a significant effect on tax aggressiveness while liquidity had no significant effect on tax aggressiveness. The findings may not be applicable in Nigeria, though, as the research was centered on Indonesian publicly traded companies.

A study by Muhamad et al, (2020) sought to determine how capital intensity affected tax aggressiveness as well as how leverage and capital intensity simultaneously affected tax aggressiveness in mineral extraction companies listed on the Indonesia Stock Exchange. The descriptive quantitative method was applied. For the years 2014–2018, information was gathered from 45 extractive industries. Multiple linear regression and descriptive statistics were used to analyze the data. The study found that tax aggression was influenced by capital intensity. However, because the study was focused on Indonesian businesses, it was unable to determine the exact relationship between capital intensity and tax aggressiveness. Thus, employing Nigerian publicly traded companies, the present research determined a more accurate and lucid relationship between capital intensity and tax aggressiveness.

With market performance acting as a control factor, Santini and Indrayani (2020) investigated the relationship between tax aggression and profitability, liquidity, leverage, capital intensity, and business size. Structural Equation Model (SEM) path analysis and self-test using AMOS software were the analytical methods utilized in this descriptive study design. 43 banks that were listed on the Indonesia Stock Exchange between 2014 and 2018 provided financial statements for the study. Return on Asset (ROA) was used as a proxy for profitability, current ratio for liquidity, debt to equity ratio (DER) for leverage, capital intensity (CAP), size (total assets), Tobin's q for market performance, and effective tax rate (ETR) for tax aggressiveness. The study's findings showed that tax aggression is influenced by firm size, capital intensity, leverage, profitability, and liquidity. The study used foreign based data whose outcome cannot cut across Nigeria. The recent research work was anchored on quoted companies in Nigeria.

Sihombing & Mulyadi, (2023) analyzed the effect of company size, profitability and leverage variables on tax aggressiveness in Indonesia manufacturing companies listed from 2015-2019. Data collected from 52 companies were analysed with Moderated Regression Analysis (MRA). The results displayed that profitability and leverage had significant effect on tax aggressiveness but company size had no significant effect on tax aggressiveness. Nathania et al., (2021) analyzed company size and leverage effect on Indonesia tax avoidance from 2016-2018. The data collected from 21 companies which was selected purposively were analysed using Structural Equation Modeling (SEM). It was discovered that Company size and Debt financing significantly affected tax avoidance in Indonesia manufacturing companies.

Amah et al., (2022) empirically examined the effect of firm size on tax aggressiveness on Indonesia restaurant, transportation, hotel and tourism from 2013- 2019. The data garnered from the selected companies from 2013 to 2019 were analysed with regression analysis. The results indicated that firm size possessed no significant effect tax aggressiveness.

Firm Age and Tax aggressiveness

Okerekeoti & Ezejiofor, (2022) determined firm age effect on the tax aggressiveness of Nigeria deposit money banks. The study collected data from thirteen Nigeria quoted deposit money banks quoted were analysed with regression analysis. It was discovered that Firm age has insignificant effect on book tax difference of Nigeria deposit money banks. The study finally concluded that firm age has no significant effect on tax aggressiveness in Nigeria deposit money banks.

Mita and Indriani (2020) examined the impact of firm size, age, sales growth, and revenue on tax evasion in pharmaceutical companies from 2016 to 2019. The data collected from the annual reports of pharmaceutical companies from 2016 to 2019 were analysed with regression analysis. The study discovered that when corporate governance is added as a moderating component, aggressive tax behavior cannot be explained by any business attribute.

Using oil and gas companies from 2012 to 2018, Onatuyeh and Odu (2019) examined business size, firm age, accounting income, and financial leverage as comprehensive determinants of tax aggressive behavior. The data was analyzed employing regression analysis. According to the research, tax-aggressive behavior can be explained by corporate size, leverage, and financial leverage.

With the board of commissioners' expertise as a moderator, Yoseph et al. (2020) examined the relationship among tax evasion, capital intensity and profitability. The quantitative method was used as the research design. The 2016–2018 yearly statements of industrial companies listed on the Indonesia Stock Exchange included secondary data. With the aid of panel regression data analysis used, the findings discovered that whereas capital intensity had no discernible impact on tax evasion, profitability had a considerable impact. According to this study, the impact of profitability on tax evasion is lessened by the board of commissioners' proficiency. However, because the study is foreign and based in Indonesia, Nigeria cannot extrapolate its findings.

Madugba et al. (2020) examined the tax-saving practices of Nigerian businesses from 2012 to 2018 in order to determine the impact on firm age. Descriptive statistics and regression test were employed to collect and analyse data respectively. The findings showed that while the effective tax rate has a negative and negligible association with firm age, interest tax savings behaviors have a negative but significant relationship. According to the study's findings, listed firms in Nigeria exhibit higher tax saving practices when their company age and size is less, and vice versa.

Employing regression analysis, Chen et al. (2019) examined the connection between tax evasion and firm attributes for companies traded on the Athens Stock Exchange between 2011 and 2015. Profitability, leverage, liquidity, return on capital employed, and company age were the characteristics that were examined. Ownership concentration, auditing firm type, and board autonomy were the corporate governing factors. According to the study, corporate governance factors have no bearing on tax planning practices.

Bashiru et al, (2020) investigated how listed Nigerian conglomerate businesses' tax planning was affected by corporate governance characteristics. Ex-post facto research methodology was used in the study, which used panel data from listed conglomerate businesses' annual reports and accounts over a five-year period (2014-2018). The panel regression technique was used to evaluate the data. The Hausman test, which is was used to determine whether to use random effect estimate or fixed effect assessment. The findings of the random effect assessment model show that the effective tax rate and business age are significantly correlated negatively.

3.0 Methodology

This study employed expo-facto research design to examine Effect of Size, and Age on Tax Aggressiveness of Listed consumer goods firms in Nigeria. The population of interest in the research comprises of a number of carefully chosen and quoted Nigerian consumer goods companies. The consumer products manufacturing companies quoted on the Nigeria Exchange Group (NGX) provided secondary data for this research in the form of financial statements and the NGX website (https://ngxgroup.com). This analysis spans twelve (12) financial years, from 2012 to 2023. The data were sourced from annual reports (income statements and the statement of financial position) of Listed consumer goods firms in Nigeria from 2012 to 2023. Descriptive and Correlation analysis as well as Panel Data Analysis (pooled regression, fixed effects regression, random effects Generalized Least Square (GLS) regression) were employed for the analysis.

Table 1 Variables Measurement

VARIABLE	PROXIES	VARIABLE CLASS	MEASUREMENT
Book Tax Difference	BOTAXD	Dependent	$PBT - \frac{CTE}{STR}$
Company Size	SIZE	Independent	Natural log of total asset
Company Age	AGE	Independent	Current year less year of incorporation

Source: Researcher's compilation (2025)

3.1 Model Specification

The study adapts and modify the model of Isah et al. (2022) and the original model as well as the modified model are presented as follows.

Tax Aggressiveness = *ƒ*(firm size, firm age, µ) 1

The general econometric models for the study are specified thus:

Econometric Model:

$BOTAXD = \beta_0 + \beta_1 SIZE + \beta_2 AGE + \varepsilon$ 2

Fixed effect model

$Yit = \beta Xit + \alpha i + uit$

$BOTAXD\ it = \beta_0 + \beta_1 SIZE_{it} + \beta_2\ AGE_{it} + y_2E2 + \ldots + ynEn + uit$ 3

$BOTAXD\ it = \beta_0 + \beta_1\ SIZE_{it} + \beta_2\ AGE_{it} + y_2E2 + \ldots + ynEn + \delta 2T2 + \ldots + \delta tTt\ uit$ 4

Where:

β0 - represents the constant

β1 - β4 - the coefficient of the parameter estimate

BOTAXD - Book Tax Difference (Proxy for Tax Aggressiveness)

SIZE - Company Size

AGE - Company Age

4.0 Results and Discussion

Correlation Matrix

	BOTAXD	AGE	SIZE
BOTAXD	1.0000		
AGE	-0.2186*	1.0000	
SIZE	-0.0414	0.1128	1.0000

Source: Author's Compilation (2025)

The correlation matrix was examined to determine the relationships among the following variables BOTAXD, AGE and SIZ. It was observed that BOTAXD has a moderate negative correlation with AGE, with a coefficient of -0.2186*, suggesting no significant collinearity between BOTAXD and AGE. Also, SIZE has negative correlation with BOTAXD (-0.0414), indicating absence of collinearity. Therefore, it would be wise to conduct a VIF (Variance Inflation Factor) test to assess collinearity among the variables based on the correlation matrix results.

Table 3 VIF Test

VARIANCE	VIF	1/VIF
SIZ	1.01	0.987275
AGE	1.01	0.987275
MEAN VIF	1.01	

Source; Authors' Compilation (2025)

Multicollinearity was tested using the Variance Inflation Factor (VIF) test; the results show that multicollinearity is not a significant concern for the variables used in this study, as all of the VIF values in Table 3 are below the critical threshold of 10. The highest VIF value is 1.01 for SIZ followed by 1.20 for AGE. The mean VIF for all variables is 1.01, which is significantly below the level of concern.

Table 4: Impact of company size and age on tax aggressiveness in Nigeria quoted consumer goods companies

BOTAXD	(1) Pooled Regression	(2) Fixed Regression	(3) Random Regression
SIZE	-2.22704*** (0.001)	-1.69024*** (0.007)	-1.83342*** (0.003)
AGE	-6.11452 (0.791)	6.93872 (0.748)	3.44684 (0.873)

_cons	37.24467***	22.97959*	26.78816**
	(0.007)	(0.079)	(0.041)
N	240	240	240
R^2	0.048	0.032	
adj. R^2	0.540	-0.524	
Hausman Test		**Prob>chi2 = 0.0096**	

***p*-values in parentheses
* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$
Source; Authors' Compilation (2025)

According to the Hausman test Table 5 which chose fixed effect over Random effect model because of Prob>chi2 = 0.0096 which is below 0.05 significant level. Therefore, fixed effect model is reported. According to Fixed effect model as appeared in Table 4 column 2, a percentage increase in the firm size reduces BOTAXD by approximately 1.69%, that is Firm size (SIZ) has a negative significant effect on BOTAXD at the 0.05 level. Firm age (AGE) has a positive effect on BOTAXD, that is a percentage increase in firm age (AGE) increases BOTAXD by 6.9% but is insignificant.

4.0 Discussion of Findings

This study examined the effect of age and size on tax aggressiveness of Listed consumer goods firms in Nigeria. The study used ex-post facto research design and data for the study were collected from the 20 sampled consumer goods firms in Nigeria for a period of 12 years (2012-2023). Data collected were analyzed using Variance Inflation Factor, the correlation matrix, and fixed regression technique which was selected through using the Hausman Test. According to the outcome from fixed effect model, firm size has a negative significant effect on BOTAXD. This is generally in line with the idea that companies with more assets have a lower tax aggressiveness because their size puts them under scrutiny from the tax and political authorities, which makes them reluctant to reduce their book tax difference. The outcome agrees with the conclusions of Oyeleke et al. (2016); Tanko, (2023); Santini, & Indrayani, (2020); Salaudeen, & Eze, (2018); Pratama, (2017); and Onatuyeh, & Odu, (2019) but discarded the conclusions of Fatimah, et al (2021); Jeroh, (2020); Dewi, et al (2020); and Kibiya & Aminu, (2019). Thus, the alternative hypothesis, according to which tax aggression in Nigerian listed consumer goods companies is significantly influenced by company size.

Company age has insignificant positive impact on tax aggressiveness of consumer products companies listed in Nigeria. Older companies may accumulate losses, tax credits, or other deferred tax items over time. These deferred tax items may have a positive impact on the book tax difference because they are acknowledged or utilized during the span of the business's existence. Since they have fewer accumulated tax items, younger organizations may be more aggressive with taxes. Older businesses have stronger resources and connections for lobbying and more clever tax preparation than younger ones. As a result, companies often prepare their taxes aggressively in an attempt to remain competitive. This contradicts the findings of Maigoshi, & Tanko, (2023); Jeroh, (2020); but confirms those of Aladesunkanmi (2020); Adegbite, & Bojuwon (2019); Bojuwon et al, (2019); Yahaya, & Yusuf, (2020); Kibiya &Aminu, (2019); and Fatimah, et al (2021).

5.0 Conclusion

This study examined the effect of age and size on tax aggressiveness of Listed consumer goods firms in Nigeria. The study used ex-post facto research design and data for the study were collected from the 20 sampled consumer goods firms in Nigeria for a period of 12 years (2012-2023). Data collected were analyzed using Variance Inflation Factor, the correlation matrix, and fixed regression technique which was selected through using the Hausman Test. According to the outcome from fixed effect model, firm size has a negative significant effect on BOTAXD. This is mostly in line with the idea that companies with more assets tend to be less desperate in tax aggressiveness. The implication is that the firm size which is embedded with noncurrent assets is entitled to capital allowance. The higher the company expands, the more are the capital allowance which are allowable during tax computation which invariably reduces their desirous tax aggressiveness. But firm age has a positive insignificant effect on book tax difference in Nigeria consumer goods firm. Age is irrelevant to the book tax difference. In conclusion, firm size negatively and significantly impacted tax aggressiveness but firm age positively and insignificantly impacted tax aggressiveness in Nigeria listed consumer goods firms. Therefore, it is recommended that in order to deter aggressive tax avoidance plans, government regulatory bodies and tax authorities should concentrate on the tax-saving strategies consumer goods firms, regardless of size and age of the organization with the expectation of enhancing tax revenue in Nigeria.

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