

Tax Revenue Collections and Health Care Infrastructural Development in Nigeria

Lateef Olumide Mustapha¹, Lasisi Isiaka Olalekan², Adegboye Damilola¹, Ajepe Ayobami¹, Isife Bibian Ngozi³

¹Department of Accounting, Nigerian Defence Academy, Kaduna, Nigeria

²Department of Accounting, Airforce Institute of Technology, Kaduna, Nigeria

³Kaduna Center, National Open University of Nigeria, Kaduna, Nigeria

Email address:

lomustapha@nda.edu.ng (L. O. Mustapha)

To cite this article:

Lateef Olumide Mustapha, Lasisi Isiaka Olalekan, Adegboye Damilola, Ajepe Ayobami, Isife Bibian Ngozi. Tax Revenue Collections and Health Care Infrastructural Development in Nigeria. *Journal of Finance and Accounting*. Vol. 10, No. 1, 2022, pp. 19-24.

doi: 10.11648/j.jfa.20221001.12

Received: December 9, 2021; **Accepted:** December 28, 2021; **Published:** January 8, 2022

Abstract: The serious challenges faced by the health sector in Nigeria in term of infrastructural decay in recent time are worrisome issues for the stakeholders in the health sector. The degree of neglect in the sector coupled with sustainable revenue sources like Taxation available for government to finance this sector infrastructure called for attention of the stakeholders. This study therefore assesses effect of tax revenue collections on health care infrastructural development in nation from 2013 to 2020. The study employed secondary data from CBN Statistical Bulletin and the office of Federal Inland Revenue for analysis. Revenue Collections from Company income Tax (CIT), petroleum Profit Tax (PPT), Education Tax (EDT) and Value Added tax (VAT) were used as proxies for Tax revenue collections while Government expenditure on health infrastructure was adopted as proxy for Health Care Infrastructural Development. Multiple linear regression method was adopted for data analysis. The paper establishes that PPT and VAT strongly influenced infrastructural development in the health care sector in Country. The study therefore recommends effective and efficient transparent collection of these taxes and political will to transparently spending this revenue towards boosting the health care development in the Nigeria.

Keywords: Tax Revenue, Healthcare Infrastructure, Nigeria

1. Introduction

In all societies around the world, there is covenant between the Government of a nation such as Nigeria and the citizens through a clear and friendly welfare policy that can improve the life of the citizens. For instance, Government is liable for improving overall healthcare, providing basic infrastructure and conducive environment for businesses to thrive, citizens on their part are required to put their efforts towards the progress of the State by being law-abiding and paying their taxes due tax promptly. In order to be able to finance capital expenditure like that of Health care to the satisfaction of the citizens, government has been consistently vow to expand non oil revenue such as taxation [1]. Mustapha, Saheed & Yahaya (2015) described tax as major channel which monetary resources are mobilized by government to

prosecute developmental programmes to the citizens [13]. Tax revenue is therefore the total amount collected by the Government from the administration of all categories of taxation within the enacted by legislature in a given period. This fund covers a considerable proportion of sustainable State revenues aside the revenues earned from sale of petroleum in the country. This revenue is used to finance the majority of government's expenditures, most especially basic amenities like that of health infrastructure that can facilitate healthy population for economic growth. Hence, the importance of tax can't be overemphasized within the Nigeria's economy. This is because of its link as a social contract between the state and the citizens.

Infrastructural development is the process of constant enhancement of the real output of any society for a specific period of time by investment in capital intensive projects that play crucial roles in enhancement of standard of the

citizens of such society. the crucial role they p. Such Any society that is planning to achieve success and rapid development must therefore develop its policy around infrastructural advancement. This infrastructural development however requires huge fund which may only be obtained through taxation. This is because tax revenue provides a flow of fund to development of priority infrastructure in developed countries such as New Zealand, Sweden, Germany and United Kingdom [19].

In Nigeria, as in other nations of the planet, the Government must raise fund from taxes and other sources to finance basic social amenities such as health care that will make life meaningful to the citizens. The procurement and provision of those public services typically is an incentive for tax payers, owing to their developmental effects, to reinforce their quality of life and standard of living. As a result, the amount of tax income earned is predicted to encourage infrastructure growth, while the extent of infrastructural project is expected to trigger tax income by voluntary payment. This suggests that the Government must be ready to promote transparent in the judicious use of tax revenue as Nurudeen & Usman (2010) stressed that rising in government expenditure on public health enhances economic growth of a nation [14].

Many reforms on Nigeria's tax system carried out by government has yielded increase in revenue. Reforms such as the introduction of Taxpayers identification number (TIN) and many more others were adopted to shift the focus of revenue authority in generating more revenue from tax. As results of these measure, recent tax figures indicate that tax income has risen and improved significantly. The key issue, however, is whether or not this increase has positively affect health care infrastructure. In the face of the increment in tax income reported and the annual government spending on infrastructure, the fitness of Nigeria's health infrastructure has been very pitiful and continues to be of huge distress to all stakeholders. For instance, the spread of COVID-19 to African continent and Nigeria in Particular coupled with deficit in health facilities in the Nation to curb the pandemic is of worrisome to the citizens. To compliment this issue, Adebayo, Ezejiofor & Idowu (2020) stressed that revenue mobilizations from tax to finance development activities in Nigeria has been a difficult issue primarily because of various forms of resistance to collections [2]. Also, the frequent complains of health infrastructure decay in the country by health workers' union that led to constant industrial strikes have continued to worsen the situation of that sector. This senerio debar economic process and as a result makes the objectives set in the health sector of the nation faraway from a reality. To this end, citizenry are travelling out of the country from time to time for one treatment or the other. Hence, the most concern is whether or not the rise in tax income has really translated to health care infrastructural development and facilitated economic process in Nigeria.

Previous studies in the area of Taxation in Nigeria focused on taxation and economic growth. For instance, Ilaboye &

Mgbame (2012), Ogundele, Abdullahi & Oyedokun (2019), Adegbe & Bankole (2018) to mention but few [8, 17, 3]. Other work such as Omoye & Osesu (2014) and Mustapha, Lasisi & Ayodeji (2020) centered on taxation and revenue generation [19, 11]. On similar ground, Oluba (2008) who carried out their study on the same issue as this current paper, did not only cover the recent period but also not taking inflationary effect into consideration in their study [19, 11]. To this end, the study examines the effect of Tax revenue on Health care infrastructural development in Nigeria.

The study will add to knowledge in a number of ways. First, It is expected that the results of this study would produce relevant material for scholarly discourse in management science relating to taxation revenue generation and health infrastructural development. The findings would be useful in testing the existing theories under extreme conditions not present in developed economies where most of the pioneering studies on taxation were carried out. The findings and conclusion may enable the regulatory bodies to know the current state of taxation in Nigeria and the various ways they can respond to it. The remaining section of this paper is on literature review, methodology, discussion of result and Conclusions and recommendations.

2. Literature Review

Taxes are the main source of revenue by which government used in financing their activities. Tax according to Ariwadola (2008) is a way by which nations implement decisions to transfer financial resources from private sector to the public sector [6]. Similarly, Anyaduba (2004) described tax as sustainable sources of revenue to government for implementation of its programmes [5]. From these definitions, it can be seen that as a way of raising revenue for government to finance its numerous activities. Tax, according to Mustapha, Nyor & Muhammad (2017) can be direct or indirect depending on the bearer of the tax burden [12]. Direct tax is a tax levied directly on the income and property of individuals and Companies, they include: Personal income tax, Company income tax, Petroleum Profit tax, Capital gains tax etc while Indirect Taxes are taxes imposed on persons or groups who are not intended to bear the burden or incidence but who will shift them to other people. They are normally levied on commodities or services which incidence does not fall directly on the producer or first payer but on the final payers and consumers. They include; Custom duty, excise duty, Stamp duties and Value added tax. Since consistence and sustainable revenue for government in financing government infrastructural plans, CIT, PPT and VAT which are the major sources of tax revenue to the government and education tax which was enacted and amended because of the need for massive infrastructural development that will enhance the tertiary educational system in Nigeria are crucial to development of infrastructure in the country. This view is supported by Oluba (2008) who stressed that CIT, PPT and VAT are substantial revenue based from tax in the countries such as Canada, United States,

Netherlands just to mention but few [18].

Company income tax revenue is earned through the imposition of certain rate that may be reviewed from time to time on profit of companies in Nigeria excluding companies engaged in petroleum activities. Nwadior & Ekieze (2016) sees CIT as tax enacted by the federal government on the income of companies operating in Nigeria [15]. PPT on the other hand is the tax on the profit of the mining of petroleum in Nigeria [16]. Also, education tax is the 2% revenue collected by the government on assessable profit of companies in Nigeria [7]. The primary objective of this tax according to Worlu & Nkoji (2017) is for provision of essential physical infrastructure for learning and teaching in higher institutions in country of which the health care facility is one of them [21].

Infrastructure, according to Ogundele, Abdullahi & Oyedokun (2019) is the series of social amenities such as transport and communication put in place to enhance the general well being of the society [17]. Infrastructural development therefore is the combine facilities and social services put in place to reinforce the quality of living in a nation. Healthcare Infrastructure integrates all the facilities put in place for the treatment of ailment and other related human diseases with high degree of timeliness, efficiencies and safety. Anieku (2006) stressed that public care system and society right is a true way of helping in promoting human dignity and well being as Maithian, Dickson & Bismy (2013) argued on whether it is health that causes development or economic development causes health improvement [4, 9]. Other studies such as Nurudeen & Usman (2010) placed their argument on whether the rising in government expenditure on health results in an increase in economic growth [14]. All these arguments confirmed it that sustainable government revenue such as taxation can probably influence good public health system.

This paper rested on the 'Benefit Theory' was advocated by Erik in 1919. The supposition stressed that the higher the benefit of the citizen from social activities of the state the higher the degree of intention to pay tax and vice versa. It is worth to note that the service which may not be quantified after all, may not be available to voluntary tax payers enjoying them. This theory is important to this work as it assesses the benefits of tax just as measured by the intensive infrastructure made available to the citizen by the government.

A number of studies have been carried out on tax and Economic development, but very few of these studies conducted on taxation and Health care infrastructural development. For instance, Adegbe & Bankole (2018) examined indirect taxes and enhancement of Economic growth in Nigeria using secondary data from custom and excise duties, stamp duties, value added tax and Gross Domestic product for the period of 1981 to 2015 [3]. The study adopted descriptive and linear regression analysis and find out that VAT has significant effect on the economic growth of Nigeria. Similarly, Musa, Nwachukwu & Success (2018) assessed Direct tax and Economic growth in Nigeria [10]. The study focused on CIT and PPT contribution to

economic growth. Data was collected from Central Bank of Nigeria statistical bulletin and Federal Inland Revenue Services. The study, through multiple regression analysis, found that CIT strongly influenced the Economic growth of the country while the PPT has no significant effect. Also, Ogunele, Abdullahi & Oyedokun (2019) evaluate CIT and Nigerian Economic growth, from 2007 – 2017 through the use of secondary data and regression analysis [17]. The study concluded that CIT has significant effect on economic growth in Nigeria. The large based of VAT and CIT collections may be responsible for the two results above.

On revenue generation, Ozele, Adeghe & Oghogbo (2019) analyzes VAT on revenue generation in Nigeria from 1994 – 2017. The study used secondary source of data through CBN Bulletin and FIRS collections. Descriptive analysis through charts was adopted for the study. The study found that VAT performance in terms of revenue generation has not been stable over the year [20]. Furthermore, Mustapha, Lasisi & Ayodeji (2020) examined the effect of Direct tax collections on federation account revenue in Nigeria from 1999 – 2018 using secondary data obtained from CBN Bulletin and Federal Inland Revenue. The result of the regression analysis revealed positive and significant effect of the two taxes on Federation Account Revenue in Nigeria [11].

In close related work with this study, Omoye & Osesu (2014) examined the effect of tax revenue on Health Care Infrastructural Development in Nigeria from 2000 – 2012. The study adopted secondary data of which the result of the regression analysis show that PPT and VAT have strong influence on infrastructural development in the health section in Nigeria [19]. It is worth to note that this study's scope did not capture the recent period covered in this study. Similarly, in Nigeria, the work of Anyaduba (2004), geared towards examining the influence of tax revenues on infrastructural development in country. The work make use of federal collected tax revenue from 1980-2014. The longitudinal research design was used. The choice of this design is predicated on the observation of variables over a period of time of the study. The hypotheses were assessed using the Error Correction Model. The findings show that CIT and TET have significant effect on infrastructural development while PPT and VAT have non - significant influence [5]. The contrast between the results of the two papers may be as a result of different time frame adopted.

3. Methodology

The population of this study, which is the focus of the paper, is the entire jurisdiction of Nigeria as a nation. Secondary source of data through relevant federal government agencies such as CBN, FIRS was adopted for the study. The data for this analysis covered a span of eight years (2013 to 2020). Tax revenue collected from CIT, PPT, EDT and VAT sources are the independent variables of the analysis while Infrastructural health care development is measured by the federal government's capital expenditure on health as the dependent variable of this analysis with a

control variable of inflationary effect rate. Multiple linear regressions was used to analyze the results. The model specifications adopted in the study is consistent with that of [19] who conducted his study on similar topic. This work

incorporated the control variable of level of inflation rate to take care of the time value of money in the period of study. The new model therefore stated as follows:

$$HCD_t = \alpha_0 + \beta_1 CIT_t + \beta_2 PPT_t + \beta_3 EDT_t + \beta_4 VAT_t + \beta_5 INF_t - \epsilon_t$$

Where: HCD=Health care Infrastructural Development

CIT_t =Company Income Tax in year t

PPT_t =Petroleum Profit Tax in year t

EDT_t =Education Tax in year t

VAT_t =Value added Tax in year t

INF_t =Inflation rate in year t

ϵ_t =error term of firm in year t

α_0 =is the intercept

β_1 - β_5 = coefficient of independent variables.

4. Results and Discussions

The evaluation of the influence of tax revenue on development of health care infrastructure in Nigeria has been empirically carried out by this study. The analysis and interpretation of data is examined at this section. The result of the data and the discussion on the analyses are discussed below.

Table 1. Descriptive Statistics.

	Observation	Minimum	Maximum	Mean	Std. Deviation
HCDs	8	250.062	381.329	309.14	.07444
CIT	8	933.54	1,604.70	1,221.87	.07827
PPT	8	1,157.81	2,666.37	1,898.31	.15222
EDT	8	130.12	279.36	205.50	.11019
VAT	8	767.33	1,531.17	1000.34	.10941
INF	8	8.05	16.50	11.813	3.215

Source: Researcher's Computation (2021).

Table 1 discussed the descriptive analysis of the variables. Specifically, maximum, minimum, mean and standard deviation are extracted and analysed. It was observed that Nigerian government spending on health care infrastructure an average of 309.14 billion naira with the maximum and minimum expenditure of 381.329 billion naira and 250.062 billion naira respectively for the period under study. The

amount collected on average is 1,221.87 billion naira (CIT), 1,898.31 Billion naira (PPT), 205.50 billion naira (EDT) and 1,000.34 billion naira for VAT. The average level of inflation rate for the period is approximately 11.8% which is relatively high. The standard deviation observed from the table shows a slightly degree of dispersion among the variables under study.

Table 2. Correlations.

		HCDs	CIT	PPT	EDT	VAT	INF
HCDs	Pearson Correlation	1					
	Sig. (2-tailed)						
CIT	N	8					
	Pearson Correlation	.715*	1				
PPT	Sig. (2-tailed)	.046					
	N	8	8				
EDT	Pearson Correlation	.234	.106	1			
	Sig. (2-tailed)	.577	.803				
VAT	N	8	8	8			
	Pearson Correlation	.442	.253	.605	1		
INF	Sig. (2-tailed)	.272	.545	.112			
	N	8	8	8	8		
HCDs	Pearson Correlation	.930**	.595	-.028	.328	1	
	Sig. (2-tailed)	.001	.120	.948	.427		
CIT	N	8	8	8	8	8	
	Pearson Correlation	.229	-.063	-.601	-.629	.362	1
PPT	Sig. (2-tailed)	.586	.882	.115	.095	.379	
	N	8	8	8	8	8	8

Source: Researcher's Computation (2021).

Table 2 above shows the Pearson correlation coefficient. The coefficient signs determine the direction of the relationship between the variables which could be either negative or positive. Expenditure on Health Infrastructural

Development has positive relationship with all the independent variables and the control variable. Also, the Expenditure on Health Infrastructural Development was positively correlated with Company Income Tax at 5%

significance level and positively correlated with Value added tax at 1% significance level. This suggest that the higher the revenue collections from company and Value added tax the higher the Expenditure on Health Infrastructural Development and vice versa. However, there is negative insignificant correlation between CIT and VAT. This may be as a result of VAT being consumption tax and such has no link to CIT.

Diagnostic Test

The Durbin Watson (DW) that always fall between value of 0 and 4 was adopted to test the autocorrelation of residual value in the regression technique used in the study. From

DW analysis result of 2.946 on model summary table, it indicates absence of autocorrelation between the independent variables, thus, implies that the independent variables used in study sufficiently predicting the dependent variable. In addition, Multicollinearity test was used to examine variables in a multiple regression model whether it can be linearly predicted from the others with a substantial degree of accuracy. Thus, the coefficient shows the multicollinearity between the variables. From table 4 below, the VIF values (2.346, 1.809, 5.590, 6.024, and 6.346) which is great than 1 and less than 10 and also giving the tolerance scores, show there is no multicollinearity in the data.

Table 3. Model Summary.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.997 ^a	.995	.982	.01009	2.946

Source: Researcher's Computation (2021)

a. Predictors: (Constant), INF, CIT, PPT, EDT, VAT

b. Dependent Variable: HCDs.

Model Regression

From table 3, the R value of 0.997, indicates a good level of prediction. In addition, the coefficient of determination (R-Squared) measures the variability that is accounted for in the statistical model, that is, which is the proportion of variance in the dependent variable that can be explained by the

independent variables. It can be seen that the independent variables accounted 99.5% prediction of dependent variable while the remaining 0.05% are due to other factors not identified in this research but impacts positively or negatively on the Expenditure on Health Infrastructural Development.

Table 4. Coefficients^a Table.

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.596	.206		-2.892	.102		
CIT	.350	.075	.368	4.691	.043	.426	2.346
PPT	.145	.034	.296	4.298	.050	.553	1.809
EDT	.216	.082	.320	2.640	.119	.179	5.590
VAT	.302	.086	.444	3.531	.072	.166	6.024
INF	.011	.003	.471	3.644	.068	.158	6.346

Source: Researcher's Computation (2021)

HCDt = $\alpha_0 + 0.350CIT_t + 0.145PPT_t + 0.216EDT_t + 0.302VAT_t + 0.011INF_t + \epsilon_t$.

From the regression results above, the Company Income Tax is positively significant at 5% level (p-value=0.043). The value of the coefficient is 0.350. This implies that, the higher the Company Income Tax by 0.350, the higher the Expenditure on Health care Infrastructural Development by 0.350. This indicated that CIT revenue has significant effect on Health care infrastructural Development in Nigeria. Negating this result is [19] who reported negative insignificant effect. On the same trend, Petroleum Profit Tax is positively significant at 5% level (p-value=0.050). The coefficient of Petroleum Profit Tax is 0.145 which means that increase in Petroleum Profit Tax by 0.145 will bring about increase in the Expenditure on Health care Infrastructural Development by 0.145 and vice versa. This result implies that PPT has positive significant relationship with Health care infrastructure Development in Nigerian. This result is consistence with that of [19].

However, Education Tax result is positively insignificant at 5% confidence level (p-value=0.119). Even if it is not

significant, the positive coefficient value shows that, change in Education Tax will lead to changes on the Expenditure on Health care Infrastructural Development in Nigeria. This variable, however, is not a strong influence of Health care infrastructural development thus confirming the results of [19]. Similarly, Value Added Tax is positively insignificant at 5% significant level (p-value=0.072). The coefficient of 0.302 implies that increase in the Value Added Tax will lead to increase in Expenditure on Health care Infrastructural Development in Nigeria. Contradicting this result, Omoye & Osesu (2014) reported significant positive result [19].

5. Conclusion and Recommendation

This study assesses the effect of tax revenue on health care infrastructural development in Nigeria. It aided most of the other studies done in this area which focused mainly on taxes and economic growth and development with little or no emphasis is given to area of health care infrastructural

development from the view point of taxation. The paper concludes that petroleum profit tax (PPT) and Company Income Tax (CIT) are only two taxes that significantly influence the development health care infrastructure in Nigeria while VAT and EDT do not significantly influence health care infrastructural development in the country. From the conclusion, the paper recommends that effective, efficient and transparent structure of collection should be encouraged to support the contribution of these taxes and political spirit to transparently spending these funds on health care development in a manner that will turn our already decayed health facilities around as well as fine-tune the VAT and EDT system towards Health care infrastructural development in Nigeria.

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