**ASSESSMENT OF TAX PRO-MAX INITIATIVE AND REVENUE PERFORMANCE IN NIGERIA**

**Abstract**

This study assessed effect of Tax Pro-Max initiative on revenue performance in Nigeria, examining both the intended objectives and actual outcomes of the policy. The research design adopted was ex-post facto. Secondary data were sourced from the quarterly reports of the Federal Inland Revenue Service beginning from 2018 to 2023, culminating to 24 quarters. The study employed regression as the technique of data analysis and descriptive statistic for comparison of means with the aid of E-Views version 12 as a tool for data analysis. The study found that Tax Pro-Max had positive effect on tax compliance and revenue performance in Nigeria. It was therefore recommended among others that Federal Inland Revenue Service should create e-tax payment mobile application that can be installed on android phones to further simplify the self-assessment system.

**Key Words:** Tax Pro-Max initiative, taxpayer compliance, revenue collection efficiency, Revenue Performance

**Introduction**

In recent years, Nigeria has faced significant challenges in optimizing her tax system to enhance revenue generation and ensure sustainable economic growth. Ogunsanwo and Ogunleye (2018) had it that, Nigeria’ tax revenue had been depleting over the years. The inefficiencies in tax collection, widespread tax evasion, and a complex tax code have historically hindered the government's ability to mobilize adequate resources for development projects and public services (Tivde, 2024). **The increasing public worry for** revenue inadequacies in Nigeria has brought concern of key actors in revenue generation. The International Monetary Fund (IMF) presented a report on the global tax revenue collection indicating increase from 14.8% of GDP in 2005 to 15.2% of GDP in 2023, pointing out the growing importance of tax revenue in national economies. Despite this increase, tax assessment remains a significant challenge for taxpayers and tax authorities alike, due to the complexity of tax regulations, outdated tax systems, and the increasing volume of tax-related data (Jung, 2023). This gave rise to an urgent need to innovatively find ways to increase revenue collection for Nigeria.

There have been deliberate and continuous actions by various governments in Nigeria and its agencies to alter the existing tax laws and policies to positively impact on the tax administration and revenue collection process with minimal costs (Udezo & Onuora, 2021). A number of tax reforms have been carried out in Nigeria over the years with an ultimate goal of increasing public revenue generation. However, the contribution of tax revenue has not been encouraging, thus expectations of government are being cut short (Tivde, 2024). Corruption, evasion, avoidance and tax haven indicators are strongly associated with low revenue (Attila et al., 2008).

In response to these challenges, the Nigerian government, through the Federal Inland Revenue Service in attempt to innovatively increase revenue performance of Nigeria introduced a digital self-assessment platform known as the Tax Pro-Max to further simplify tax administration, increase taxpayer compliance and enhance revenue collection efficiency in Nigeria. This initiative was launched as a comprehensive reform effort aimed at overhauling the existing tax framework to create a more efficient, transparent, and taxpayer-friendly system. Tax Pro-Max enables seamless registration, filing, payment of taxes and automatic credit of withholding tax as well as other credits to the taxpayer’s accounts among other features (FIRS, 2021).

Since the implementation of the Tax Pro-Max Initiative, researchers such as Tivde (2024), Desi and Bingilar (2023), Obiora and Sunday (2021), have it that, there have been significant improvements in the country’s revenue performance. These improvements can be analyzed across several dimensions including growth in total tax revenue collection, increased compliance rate, and ability to track real-time data through the digital platform amongst others.

The introduction of Tax Pro-Max has led to an increase in revenue generated from taxes (Adeyemi, 2024). By simplifying the tax filing process and encouraging voluntary compliance, the government has witnessed a rise in the number of taxpayers submitting returns and paying their dues on time. Preliminary reports from the Federal Inland Revenue Service (FIRS) indicated a steady increase in tax revenue, with the digital platform reducing leakages and minimizing delays in processing payments.

The ability to track real-time data through the digital platform has also enabled the FIRS to better identify sectors and individuals that were previously under-reported or non-compliant. As a result, the initiative has been instrumental in broadening the tax base, particularly targeting sectors in the informal economy that were historically difficult to tax (FIRS, 2024).

One of the most immediate benefits of the Tax Pro-Max Initiative has been a significant improvement in compliance rates. The ease of filing tax returns online, combined with the availability of mobile applications and automated reminders, has made tax payment more convenient for businesses and individuals. The system has reduced the administrative burden on taxpayers, allowing them to fulfill their obligations without having to physically visit tax offices. Additionally, the initiative offers incentives for timely and accurate tax submissions, further motivating taxpayers to comply. This has helped to create a culture of compliance that is expected to have long-term positive effects on Nigeria’s revenue performance.

Prior to the implementation of Tax Pro-Max, tax evasion was a major obstacle to revenue collection in Nigeria. The lack of transparency in tax administration, coupled with inefficient enforcement mechanisms, allowed many individuals and businesses to under-report their income or avoid paying taxes altogether. The digitalization of tax processes under Tax Pro-Max has reduced opportunities for evasion by increasing transparency and accountability in tax administration.

The Tax Pro-Max Initiative has also contributed to greater efficiency within the FIRS. The use of automation has streamlined administrative processes, reducing the time and cost of tax collection. The digital platform allows tax officials to process filings more quickly, reducing backlogs and improving response times. This, in turn, has freed up resources that can be redirected towards auditing and enforcement, further enhancing the effectiveness of tax administration (FIRS, 2024).

Tax Pro-Max is tax management software that provides an efficient and cost-effective solution to taxpayers, tax professionals, and government agencies, developed by Pro-Max Technologies Limited, to automate the tax assessment and collection process for businesses and individuals. Tax Pro-Max solution became the channel for filing all Naira-denominated tax returns on 7th June 2021, providing taxpayers with a more efficient and cost-effective means of self assessment (IFRS, 2021). However, it is essential to understand how effective Tax Pro-Max has been in achieving this goal.

The Tax Pro-Max Initiative has had a positive impact on Nigeria’s revenue performance, contributing to increased tax revenue, improved compliance rates, and enhanced efficiency in tax administration. By digitalizing tax processes and reducing opportunities for tax evasion, the initiative has broadened the country’s tax base and positioned the government to meet its revenue targets more effectively. However, for the initiative to achieve its full potential, ongoing efforts are needed to address challenges related to digital infrastructure, taxpayer education, and capacity building within tax administration agencies.

This study was conducted to examine the effect of Tax Pro-Max solution on revenue performance in Nigeria, to provide valuable insights into the novel future policy decisions regarding Tax Pro-Max and revenue performance in Nigeria.

**Objective of the Study**

The objective of this study was to:

1. examine the effect of tax pro-max initiative on revenue performance in Nigeria

**Hypothesis**

Ho1: tax pro-max initiative has no significant influence on revenue performance in Nigeria

**Literature Review**

**Concept of Revenue Performance**

Revenue performance refers to the outcome of revenue agencies’ efforts in collecting revenue for the government, measured as the total revenue collection for a period. Revenue performance is the economy, efficiency and effectiveness of revenue collection activities. It can be seen as the ability of revenue agencies to attain its goals by using resources in an efficient and effective manner. The main factors contributing to an improved revenue performance are changes in tax legislation, tax administration and minimal tax evasion (Morrisset & Izquierdo, 2003). Oti et al. (2016) noted that “the simple most important index to measure the performance and outcome of the recent tax reform is the improvement in revenue collection, particularly non-oil tax revenue”. Revenue collection serves as baseline for assessing the impact of the recent tax reform and restructuring of the Federal Inland Revenue Service (FIRS). Since the reform in 2004, tax revenue has been increasing on an average of 26% per annum. Today, the ratio of tax revenue to the GDP is at 7%. This however is dismal when compared with what is obtainable in emerging economies where the ratio lies between 15 and 20% (Okonjo–Iweala, 2012). Revenue performance in any country is dependent on fiscal adjustment. Kusi (1998) noted that “the efficacy of any fiscal adjustment to accomplish fiscal obligations depends on the tax base or capacity relative to the expenditure requirements of the public sector. This fiscal position defining the ratio of capacity to requirements approximates the marginal benefits of public expenditures vis-à-vis marginal sacrifice of the citizenry.

**Tax Pro-Max**

~~Tax Pro-Max: It is~~ tax management software that provides an efficient and cost-effective solution to taxpayers, tax professionals, and government agencies, developed by Promax Technologies Limited, to automate the tax assessment and collection process for businesses and individuals (Itsobor, 2023). Tax Pro-Max Solution became the channel for filing all Naira-denominated tax returns on 7th June 2021 (<http://www.taxpromax.firs.gov.ng/>).

**Taxpayer Compliance**

Taxpayers' compliance refers to the degree to which taxpayers fulfill their tax obligations in accordance with the tax laws of a country. In Nigeria, compliance has historically been a significant challenge due to various socio-economic, cultural, and systemic factors. Improving compliance is a critical goal for the Nigerian government as it seeks to boost its non-oil revenue sources to fund public services, infrastructure, and economic development.

Recent reforms, such as the 2017 National Tax Policy (NTP), have focused on creating a fairer, simpler, and more efficient tax system. The government has also taken steps to streamline and harmonize taxes, particularly by encouraging the use of digital platforms for tax filing and payment. This lead to the introduction of VAIDS and Tax Pro-Max to boast revenue generation. VAIDS was launched by the government as a tax amnesty program, allowing Nigerians with previously undeclared income and assets to voluntarily declare and pay taxes owed without facing penalties. The scheme was aimed at increasing tax revenue and encouraging compliance.

**Revenue Collection Efficiency**

Revenue collection efficiency refers to the ability of governments or organizations to collect the maximum possible revenues in a timely, cost-effective, and equitable manner. It is a critical component of public financial management, as effective revenue collection supports economic stability, ensures the provision of public goods and services, and helps reduce fiscal deficits. Achieving revenue collection efficiency involves minimizing collection costs, reducing leakages and evasion, and maintaining a fair system that encourages compliance (Pîrvuț & Ciuhureanu, 2020). Efficient revenue collection systems are vital for sustaining government functions and promoting economic development. While challenges persist, adopting modern technology, streamlining processes, and fostering public trust can significantly enhance revenue collection efficiency. Countries that prioritize these strategies are better positioned to achieve fiscal sustainability and socio-economic growth (IMF, 2022).

**Empirical Review**

Tivde (2024) examined effect of e-taxation on revenue generation in Nigeria. The general research framework adopted was the ex-post facto research design. Data were sourced from the quarterly reports of the Federal Inland Revenue Service covering 40 quarters, spanning from second quarter of 2010 to first quarter of 2021 for pre- and post-electronic taxation. This study employed t-test technique as the procedure of data analysis and descriptive statistic for comparison of means with the aid of SPSS version 23 as a tool for data analysis. The study found a higher positive mean difference in pre and post e-tax collection, implying that total tax revenue collection statistically increased after introduction of electronic taxation platform in Nigeria. It was therefore concluded that e-taxation payment system has significant effect on Revenue Generation in Nigeria.

Desi and Bingilar (2023) examined effect of adoption of Tax Pro-Max FIRS Tax remittances in Nigeria. In order to determine relationship between Tax Pro-Max and FIRS Tax remittances, the study proxy Tax Pro-Max using online taxes and online filing and return. The study adopted a survey research design and data were collected using questionnaire survey administered to the staff of Federal Inland Revenue Service Yenegoa. Using the descriptive statistics, findings of the study indicate a positive and significant relationship between Tax Pro-Max adoption for online taxes, Tax Pro-Max adoption for online tax filing and return. The study concluded that, the adoption of Tax Pro-Max enhances internally generated revenue and tax remittance by FIRS.

Uguagu et al. (2023) examined the issue of e-taxation and improved tax compliance in Nigeria. The study adopted ex-post facto research design. Secondary data were gathered through the publications of the Federal Inland Revenue Services (FIRS), National Bureau of Statistics (NBS) and Enugu State Internal Revenue Service (ESIRS). The study revealed that e-taxation has significant positive effect on tax evasion in Nigeria. The analysis of the data also indicated higher mean value for tax revenue after the adoption of e-taxation when compared with the mean value before the adoption of the e-taxation system, indicating that e-taxation has significantly helped in stemming the tide of tax avoidance to a large extent in Nigeria.

Sani et al. (2023) evaluated the impact of tax digitalization processes by Federal Inland Revenue Service (FIRS) and their impacts on tax collection from 2002 to 2021. Secondary data were collected from the literature and publications of the FIRS while public policy analytical framework underpins the study. Results from the study revealed that there are consistencies in efforts by the FIRS to digitalize tax administration in Nigeria even though implemented in short time intervals. Similarly, on the overall, there are increasing but fluctuating trends of tax revenue collection by FIRS 2002-2021 implying the positive impacts of the current digitalization efforts.

Obiora and David (2021) examineed the effect of adoption of Tax Pro-Max on FIRS tax remittance in Nigeria. In order to determine the relationship between Tax Pro-Max and FIRS tax remittance, the study proxy Tax Pro-Max using online taxes and online returns filing. The study adopted a Survey Design and data were collected using questionnaire survey administered to the staff of Federal Inland Revenue Service (FIRS). Out of 90 copies of questionnaire administered to FIRS both at Awka and Onitsha respectively, 80 copies of questionnaire were retrieved and were used in the data analysis for the study. Using Friedman’s ANOVA, the findings of the study indicated a positive and significant relationship between Tax Pro-Max for online taxes, Tax Pro-Max for online returns filing and tax remittance by FIRS at 1% and 5% significant level respectively. Thus, the study concludes that the adoption of Tax Pro-Max enhances internally generated revenue and tax remittance by FIRS.

Olurankinse and Oladeji (2018) examined self assessment, electronic tax payment systems, and revenue generation in Nigeria. The study population comprised 30 companies listed on the Nigerian Stock Exchange. The Pearson Product Moment Correlation Coefficient statistical tool and regression analysis were used to test the hypothesis through the application of SPSS version 20.0. The results of the analysis showed a positive and a significant relationship between self-assessment and e-tax payment systems and revenue generation.

**Theoretical Review**

**Theory of Innovation Translation**

The Theory of Innovation Translation, also known as Actor-Network Theory (ANT), was primarily developed by Michel Callon, Bruno Latour, and John Law during the late 1980s and was later modified by Arthur Tatnall in 1990. While ANT is not a single theory but rather a set of concepts and methods, it provides a framework for understanding how innovations are shaped and adopted through complex interactions among various actors and networks. Understanding the dynamics of actor-networks and the translation processes helps in addressing challenges, enhancing user adoption, and ensuring the long-term success of e-taxation initiatives (Olaoye & Atilola, 2018).

In the context of Tax Pro-Max, the Theory of Innovation Translation can be used to analyze how digital tax systems are developed, implemented, and adopted by examining the interactions among various actors (e.g., tax authorities, software developers, taxpayers, and regulatory bodies) and technological artifacts (e.g., e-filing systems, databases, security protocols).

The Theory of Innovation Translation guides the successful implementation of Tax Pro-Max by aligning technological innovations with the needs and constraints of tax administration and compliance. It emphasizes adaptation, integration, and stakeholder engagement to maximize the benefits of digital transformation in taxation processes.

**Methodology**

This study employed expo facto research design in assessing Tax Pro-Max initiative and Revenue performance in Nigeria. An ex-post facto research design is commonly used in studies that investigate plausible cause-and-effect relationships by observing a condition and searching back in time for plausible causal factors.

**Instrument of Data Collection**

This study utilized secondary data, sourced from the quarterly reports of the Federal Inland Revenue Service beginning from 2018 to 2023, culminating to 24 quarters.

**Technique for Data Analysis and Model Specification**

Regression analysis was employed as the technique of data analysis and descriptive statistic for comparison of means with the aid of E-Views version 12 as a tool for data analysis.

**Model Specification**

To examine the assessment of Tax Pro-Max the regression model was adopted from the work of Udezo and Onuora (2021) stated below:

$$TFCR = ƒ\left(RPPT, RCIT, RVAT, RPIT\right)……………………………………………… … … … …1$$

The model was modified to suit the variables used in this study based on specific objectives thus:

Functional form

$$TR = ƒ\left(TPI, TC, TC\\_TPI\right)………………………………………………………………………. 2$$

Testable form

$$TR =β\_{0}+ β\_{1}TPI+ β\_{2}TC +β\_{3}TC\\_TPI+ µ………………………………………………….3$$

Where:

TR = Tax Revenue (revenue performance)

TPI = Tax Pro-Max Initiative (the measure of revenue collection effectiveness)

TC = Taxpayer Compliance before Tax Pro-Max Initiative

TC\_TPI = Taxpayer Compliance after Tax Pro-Max Initiative

$β\_{0}$ = Regression Intercept (Constant)

$β\_{1}$– $β\_{3}$= coefficients

µ = Error Term

Dummies for Tax Pro-Max Initiative = (0: Before Tax Pro-Max Initiative and 1: After Tax Pro-Max Initiative).

**Table 1: Measurement of Variables**

|  |  |  |  |
| --- | --- | --- | --- |
| **Variable**  | **Type of Variable** | **Definition/Measurement**  | **Sources**  |
| Revenue Performance | Dependent  | The outcome of revenue agencies’ efforts in collecting revenue for the government, measured as the total revenue collection for a period. Quarterly revenue collection. | Oti et al. (2016); Olurankinse and Oladeji (2018); Olaoye and Atilola (2018) |
| Tax Pro-Max | Independent Variable  | Tax management software that provides an efficient and cost-effective solution to taxpayers, tax professionals, and government agencies, to automate the tax assessment and collection process for businesses and individual. Its efficiency is measured through taxpayer compliance and revenue collection efficiency. | Peter (2023); Obiora and Sunday (2021) |

**Data Presentation and Analysis**

The results of the various statistical analyses were presented in this section below:

**Descriptive Statistics**

The result of the descriptive statistics here presented in the table 1 below:

**Table 2: Descriptive Statistics**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Before |  After  | TPI |
|  | TR | TC | TR\_TPI | TC\_TPI |
|  Mean |  13.09540 |  15.46292 |  14.97234 |  17.56126 |  0.880000 |
|  Median |  13.23000 |  15.64703 |  10.80000 |  15.53428 |  1.000000 |
|  Maximum  |  43.80000 |  22.43452 |  23.80000 |  22.43452 |  1.000000 |
|  Minimum |  9.200000 |  13.96994 |  0.000000 |  0.000000 |  0.000000 |
|  Std. Dev. |  10.98361 |  2.863970 |  10.22404 |  6.367669 |  0.328261 |
|  Skewness |  0.378721 |  0.502345 |  0.535585 | -1.512362 | -2.338738 |
|  Kurtosis |  3.327176 |  1.467618 |  3.053010 |  4.592319 |  6.469697 |
|  Jarque-Bera |  1.418256 |  6.994994 |  2.396278 |  24.34256 |  70.66164 |
|  Probability |  0.492073 |  0.030273 |  0.301755 |  0.000005 |  0.000000 |
|  Sum |  748.6170 |  878.0628 |  654.7700 |  773.1461 |  44.00000 |
|  Sum Sq. Dev. |  5122.023 |  401.9138 |  5911.349 |  1986.813 |  5.280000 |
|  Observations |  24 |  24 |  24 |  24 |  24 |

***Source:*** *Authors’ Computations, 2024 from E-views 12*

The table above revealed that, the mean value of Total Revenue (TR) collection before Tax Pro-Max Initiative (TPI) was 13.09540 which ranges from 9.200000 to 43.80000 with standard deviation of 10.22404 compared to mean value of 14.97234 for TR after Tax Pro-Max Initiative (TPI) which ranges from 0.000000 to 23.80000 with standard deviation of 10.22404. This implies that Total Revenue collection in Nigeria increases after Tax Pro-Max Initiative. The mean value of Taxpayer Compliance (TC) before Tax Pro-Max Initiative was 15.46292 which ranges from 13.96994 to 22.43452 while the mean value of Taxpayer Compliance (TC) after Tax Pro-Max Initiative was 17.56126 which ranges from 0.000000 to 22.43452. It can be deduced that both total revenue and taxpayer compliance in Nigeria within the period under study increases slightly after-Tax Pro-Max Initiative.

**Correlation Analysis**

**Table 3: Correlation Coefficient**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | TR | TC | TPI | TC\_ TPI | TR\_TPI |
| TR | 1.000000 |  |  |  |  |
| TC | 0.362523 | 1.000000 |  |  |  |
| TPI | 0.254169 | 0.412340 | 1.000000 |  |  |
| TC\_ TPI | 0.850948 | 0.576253 | 0.239844 | 1.000000 |  |
| TR\_TPI | 0.491681 | 0.498752 | 0.407892 | 0.508779 | 1.000000 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

***Source:*** *Authors’ Computations, 2024 from E-views 12*

Table 3 presents the correlation results of the relationships between the Tax Pro-Max Initiative, taxpayer compliance, and revenue performance in Nigeria. The results show that a moderate positive correlation (0.3625) between tax revenue (TR) and taxpayer compliance before the initiative (TC) suggests that compliance contributed to revenue collection even before its implementation. However, a stronger positive correlation (0.8509) between TR and taxpayer compliance after the initiative (TC\_TPI) highlights the significant improvement in compliance due to the initiative, reflecting its effectiveness in boosting revenue performance. While the direct relationship between the initiative (TPI) and tax revenue (0.2542) is weak, indicating a limited immediate impact, its combined effect with taxpayer compliance and other factors (TR\_TPI) shows a moderate positive influence (0.4917). Additionally, the moderate relationship between compliance before and after the initiative (0.5763) suggests a continuity of behavior, with the initiative further enhancing compliance levels. The findings emphasize that while the Tax Pro-Max Initiative has a notable role in improving taxpayer compliance and revenue performance, its effectiveness is more pronounced when coupled with broader compliance strategies and supportive measures.

**Regression Analysis**

**Table 4: Regression Model**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| Variable | Coefficient | Std. Error | T | P value   |
| C | 18.48614 | 28.04587 | 0.659139 | 0.5139 |
| TPI | 5.766176 | 2.270610 | 2.539483 | 0.0441 |
| TC | 0.839171 | 0.255480 | 3.284683 | 0.0100 |
| TC\_TPI | 1.904141 | 0.451910 | 4.213540 | 0.0074 |
| R2 | 0.808348 |     Mean dependent var | 14.97234 |
| Adjusted R-squared | 0.748404 |     S.D. dependent var | 10.22404 |
| S.E. of regression | 10.46856 |     AIC | 7.753525 |
| F | 23.81477 |     Durbin-Watson | 1.854997 |
| P value | 0.000243 |  |  |  |
|  |  |  |  |  |

***Source:*** *Authors’ Computations, 2024 from E-views 12*

Table 4 revealed the result of panel regression model for estimating the effect of Tax Pro-Max Initiative on Total Revenue in Nigeria. The results showed that the coefficient of determination was 0.808348, meaning that TPI and TC accounted for about 80.8 per cent of variation in total revenue collected in Nigeria while the remaining percentage of variation could be attributed to other variables not in the model. The adjusted R-square of 0.748404 indicates that the predictive power of the estimated model was very high. Hence, the explanatory variables under study are good predictors. The F-statistics of 23.81477 and its probability of 0.000243 is an indication that overall model is statistically significant. Hence, TPI and TC have a significant contribution on total revenue collection in Nigeria. However, the coefficient of TPI was 5.766176 and is significant at 5 per cent, meaning that a unit increase in 5.7661765.766176 TPI increase the TR by 5.766176. Also, the coefficient of TC before TPI was 0.839171 and is significant, meaning that a unit increase in TC before TPI brings about 0.839171 increase in total revenue collected in Nigeria. Lastly, the coefficient of TC\_TPI was 1.904141, meaning that a unit increase in taxpayer compliance after tax pro-max initiative will lead to 1.904141 increase in total revenue in Nigeria. Judging by the coefficient of taxpayer compliance before (0.839171) and after (1.904141) tax pro-max initiative, it can be deduced that tax pro-max initiative has really improved the total revenue generation in Nigeria within the period under study. This is in line with the study of Tivde (2024), Aobiora and David (2021), and Desi and Bingilar (2023)

**Conclusion and Recommendations**

**This paper assessed tax pro-max initiative and revenue performance in Nigeria**, examining both the intended objectives and actual outcomes of the policy**. The increasing public worry for** revenue inadequacies in Nigeria has brought concern of key actors in revenue generation. The Federal Inland Revenue Service introduced Tax Pro-Max to simplify tax administration, increase taxpayer compliance and enhance revenue collection efficiency in Nigeria. The study concluded that tax pro-max initiative has really improved the total revenue generation in Nigeria within the period under study.

Based on the findings, it was recommended that, Federal Inland Revenue Service should create e-tax payment mobile application that can be installed on android phones to further simplify the self-assessment system and taxpayer compliance.

**COMPETING INTERESTS DISCLAIMER:**

Authors have declared that they have no known competing financial interests OR non-financial interests OR personal relationships that could have appeared to influence the work reported in this paper.

**Competing Interest**

The Authors hereby declare that, this study has no competing interest. There is no financial, personal, or professional relationships that could have influenced the research outcomes, or interpretations presented in this work.

Disclaimer (Artificial intelligence) The authors hereby declare that generative Al technologies, specifically Large Language Models, were used during the writing and editing of this manuscript. Details of the Al usage are as follows: 1. Name of the Al Tool: ChatGPT 2. Version/Model: GPT-4 3. Source/Provider: OpenAl (https://chat.openai.com) Purpose of Use: Artificial intelligence tools were employed to assist in tasks such as grammar correction, paraphrasing, and improving the clarity of written content.Sample Prompts Provided to the AI1. Paraphrase this paragraph to make it clearer and simpler.2. Summarize this text in one or two sentences.3. Correct the grammar and improve the flow of this section.

All intellectual content, data interpretation, and scientific conclusions are solely the authors’ responsibility. The AI tool was used strictly as an editorial aid and did not create original scientific concepts or conduct any data analysis.

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