

Applicability of Information & Communication Technology and its Role on Stamp Duties Administration: Evidence from Federal Inland Revenue Service

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Abstract

Over the years, tax administration has been plagued with several limiting issues and factors such as tax evasion, tax avoidance, dwindling oil revenue, predominantly cash-based transactions, poor or absence of record keeping by tax offices and negative tax culture has been prevalent. These have necessitated the use of Information Technology in addressing these factors and transforming manual processes into digital forms for the purpose of efficiency and effectiveness in the tax administration process. Considering that Taxation is second to oil in revenue generation in Nigeria, Stamp Duty is considered as the new 'oil' for the generation of non-oil revenue. This study therefore examines the applicability of ICT and its role on Stamp Duty administration in the Federal Inland Revenue Service. The Technology Acceptance Model (TAM) was used to underpin the study and the statistical tool used in analysing the quantitative data is Stata 13 software. The study establishes that ICT plays a major role on stamp duties administration in Nigeria and thereby concludes that ICT has greatly enhanced the efficiency and effectiveness of stamp duty administration. The study therefore recommends that FIRS should invest more on improved ICT infrastructure and disruptive technologies in driving stamp duties collection, contribution and compliance. More importantly, FIRS personnel should be engaged in continuous training and retraining process at all levels of operation. Finally, tax payer education and enlightenment campaign on the use of ICT in for the purpose of paying their stamp duties is very important.

Keywords: Information and Communication Technology, Stamp Duty Administration, FIRS

INTRODUCTION

The world global economy is shifting from crude oil to tax oil and striving to have an economy that is diversified and capable of generating sufficient non-oil revenue and foreign exchange to plug the hole created by dwindling oil prices. For Nigeria to overcome the Oil glut in the world market and current bedevilling COVID pandemic, “taxes must form a significant percentage of government revenue. Digitalization of tax collection and tax administration is critical to ensure greater transparency of the tax system, widening of the tax base, while mitigating compliance risks and encouraging voluntary tax compliance. The Federal Government is set to explore data and intelligence in order to ease tax collection and improve revenue base. The pandemic’s impact on Africa’s economy and the various interventions by the bank, national governments and the effects of the lockdowns on economic activities, with shrinkage in oil revenues, debt service payments pose the greatest risk to Nigeria. The Federal Inland Revenue Service (FIRS) despite operating in the most challenging period in the 2020 fiscal year have experienced dramatic increase in its performance as it collected N4.9 trillion in taxes, achieving 98% of its target. Only 30.6% of this was attributed to Petroleum Profits Tax, from what used to be over 50%. (Fayemi, 2021). This height can be said to be reached by the FIRS due to its divorce from paying full attention to oil taxes and giving a more intense consideration to non-oil taxes through the automation and digitalisation of tax assessment, compliance and collection processes. This marks the beginning of a new decade and presents an exciting future for the generation of non-oil revenues through the collection of Stamp duties which will be shaped by technology and various automation systems.

The use of automated systems has been proven to be capable of introducing massive efficiencies to business processes at a minimal cost (Wasao, 2014), due to the bureaucratic structure of government which is costly to manage with little or no result, tax authorities as an agency of government are turning to e-government led solutions like electronic tax filing (e-filing) (Amabali, 2009), based on the arguments

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that it enhances the delivery of public services and fiscal profundity without incurring costly recurring overheads (Harrison & Nahashon, 2015). United Nations (2007) stated that e-taxation is a process where tax documents or tax returns are submitted through the internet, usually without the need to submit any paper return. It encompasses the use of internet technology, the World Wide Web and Software for a wide range of tax administration and compliance purposes. Electronic tax filing was first coined in United States, where her Internal Revenue Services (IRS) began offering tax return e-filing for tax refunds only (Muita, 2011). However, in today's world, most developed and developing economies have fully embraced the use of ICT in enhancing revenue generation through tax. ICT has affected almost each and every area of business world. It has also assisted Govt. to curb tax evasion to a large extent. In manual records, it was not very easy to track the records, it is not so that manual record keeping was not efficient, but when we compare it with digital record keeping, then really manual record keeping seems to be less efficient, as far as retrieval of data is concerned. Moreover, various modes like e-Registration e-Filing Solutions e-Payment e-Receipt e-Stamp Duty e-Tax Clearance Certificate and e-Filing of Income Tax Returns have really made tax payment what it is today. In that way, Govt. has also been able to expand its tax base by creating a large pool of satisfied tax payers. The primary thrust of information and communications technology (ICT) development in the 21st century is to expand both the capabilities and the capacity of the equipment and facilities used to communicate over telecommunication networks. Discussing E-Taxation & Economic Development is very timely and pertinent. Now more than ever before, all stakeholders, need to recognise that sustainable socioeconomic development can only be achieved when Nigeria has made certain investments. These Investments should not be limited to the oil sector, but extended to the non-oil sector especially taxation of the digital economy and other priority sectors such as the collection of stamp duties. Investment in non-oil particularly tax reforms will play a vital role in building infrastructural and technological advancement in Nigeria, thus, driving the nation to greater economic heights.

The Federal Inland Revenue Service has put in place various strategies and initiatives to ensure that tax revenue collection are being improved on a sustainable basis. Well-designed taxpayer services, education programs, and creative measures to facilitate self-assessment and compliance. The use of technology is one strategy amongst others that is vital for exponential and sustainable revenue increase. Improved efficiency and blocking of leakages. The FIRS technology initiatives adopted has been a medium for the Service to achieve innovation, convenience and transparency of its operations. Thus, reducing the taxpayers burden with an effort to improve FIRS efficiency in collections and tax administrations. The impact of these ICT innovations are enormous as it moved FIRS from majorly generating revenue from the Oil sector to the Non-Oil sector of the economy. According to (Nami, 2001), stamp duties collection is the new oil of the Nigerian economy. The FIRS Integrated Stamp Duties (ISDS) Solution is a purpose built, web based Stamp Duty Portal that facilitates online assessment and payment of Stamp Duties payable based on figures inputted in the relevant fields by Nigerian Taxpayers. The solution went live on 1st March 2017. It also won the ATAF Innovation Award for the e-stamp duty portal. From 2010 to 2016, Stamp Duty (SD) collections remained stable at 6B to 7B, with a one off increase to 11B in 2014 Since SD portal launched in 2017, SD collections has doubled and will quadruple as all manual leakages are blocked. Note that the sensitization of MDAs and other duty payers drove the growth, but many taxpayers still avoid using the portal to negotiate their SD amounts in spite of various technological and ICT related cost incurred by the government to ensure a seamless assessment and collection process.

In recent times, there have been a lot of controversies surrounding the collection of Stamp Duties in Nigeria. There are strong competitions among corporations on who is the legal authority responsible for its collection. It has therefore become very paramount for the FIRS who has been the only collecting agent for Stamp Duties in Nigeria to fortify its collection, compliance and contribution process by employing information technologies such as the e-stamp duty platform, direct debits on transfers, electronic stamping of documents to improve the collection, compliance and contribution qualities as well as widen tax base. It is to this end that a study of this sort is necessary to find out the impact ICT support

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services has on the collection of stamp duties in Nigeria. This study aims at evaluating the contribution of ICT support services on Stamp Duties Administration in Nigeria. To support this aim, the following research objectives have been identified, which is to; critically evaluate the existing body of knowledge on ICT support services and its impact of on the collection of Stamp Duties in Nigeria; evaluate the performance of ICT support services on the compliance levels in Stamp Duties in Nigeria and; assess the shortcomings of the traditional revenue collection methods with a view to identifying the impact of ICT support services on the contribution of Stamp Duties to total revenue generated Nigeria. The hypotheses underlying this study are stated thus;

Ho₁: There is no significant difference in stamp duty revenue collection pre and post ICT support services in Nigeria.

Ho₂: There is no significant difference in stamp duty contribution levels pre and post ICT support services in Nigeria.

Ho₃: There is no significant difference in stamp duty revenue compliance pre and post ICT support services in Nigeria.

LITERATURE REVIEW

Conceptual Framework

Information Communication Technology

Information Communication Technology encompasses the skill, knowledge, expertise, know-how, equipment, technology, machinery all the software programs, hard ware facilities internet sites and web based portals used to facilitate the administration of revenue generation in Nigeria. While many people use the terms **internet** and the **web** interchangeably, they are in fact not synonymous. The Internet is a huge network that connects millions of computers together worldwide. Computers in this network can communicate with any other computer as long as they are connected to the Internet. The Web or the World Wide Web (WWW), however, is a way of accessing information over the medium of the Internet. It is an information space or a model that is built on top of the Internet where documents and other web resources are identified by URLs (Uniform Resource Locator), informally termed a web address. This space is interlinked by hypertext links, and can be accessed via the Internet.

Stamp Duty

Stamp Duties came into effect as a result of the Ordinance 41 of 1939, and subsequent amendments. The Stamp Duties Act has undergone several amendments over the years up to the Finance Act of 2019. Stamp Duties administration is governed by the Stamp Duties Act, CAP S8, LFN 2004 (as amended). The most recent amendment recognizes technology, e-commerce and cross border transactions in line with current economic realities. Stamp duty is a tax payable in respect of dutiable instrument as provided under the Stamp Duties Act. Such instruments include Agreements, Contracts, Receipts, Memorandum of Understanding (MOU), Promissory notes, Insurance policies and others stipulated in the schedule to the Stamp Duties Act. The Stamp Duties Act, Cap S8 LFN 2004 (as amended) specifies that all written instruments evidencing the transfer of any interest in or lease of any property to any person, must be stamped. The documents of transfer in are expected to be stamped in order to make them legally enforceable. Section 4 of the Stamp Duties Act, empowers the Federal Inland Revenue Service (FIRS) as the sole authority to impose, charge and collect Stamp Duties in respect of documents relating to matters between a Company and another Company and a Company and an Individual, group or body of individuals; while the relevant State Tax Authority shall collect duties in respect of instruments executed between persons or individuals within their respective states. The essence of stamp duties is to authenticate and validate document in order to be admissible in evidence.

Electronic Stamp Duty

As the manner of business transactions continues to evolve and change pattern, so also the law on Stamp Duties. The Stamp Duties Act has therefore undergone several amendments over the years up to the Finance Act of 2019. The most recent amendment recognizes technology, economic realities, e-commerce and cross border transactions. Stamp Duty is essentially a duty chargeable on both physical and electronic instruments. The Stamp Duties Act defines duty to mean “any stamp duty for the time being chargeable under any other Act and also includes any fee chargeable hereunder “. The stamp is used to denote a dutiable instrument either electronically, use of an adhesive stamp or inked with a block die in acknowledgement for duty paid. Section 2 of the Stamp Duties Act defined “stamp” as “an impressed pattern or mark by means of an engraved or inked block die as an adhesive stamp or an electronic stamp or an electronic acknowledgement for denoting any duty or fee. “Furthermore, as the world becomes more global, COVID 19 has further limited physical interactions, electronic payments acknowledgement of duties at a time like this is a must.

FIRS has put in place various strategies and initiatives to ensure that tax revenue collection is being improved on a sustainable basis. Well-designed taxpayer services, education programs, and creative measures to facilitate self-assessment and compliance through the use of technology. This is one strategy amongst others that is vital for exponential and sustainable revenue increase, improved efficiency and blocking of leakages. The FIRS technology initiatives adaptation has been a medium for the Service to achieve innovation, convenience and transparency of its operations. Thus, reducing the taxpayers burden with an effort to improve FIRS efficiency in collections and tax administrations. E-Taxation is timely & valuable for Taxpayers & Tax Practitioners, as it ensures ease of tax compliance, tax payment, as well as transparency and accountability. For FIRS to reposition the Service to effectively assess, collect and account for taxes from a targeted & wider tax net, for exponential and sustainable stamp duties revenue generation, several ICT service support plat forms have been developed such as the e- stamp duty, tax pro-max, direct electronic debits, web portals and e stamping.

Electronic Stamp Duty Administration

Stamp duties are basically charged in two forms, either ad valorem; where duty payable is a percentage of the consideration on an instrument or a fixed sum irrespective of the consideration on dutiable instrument or document. The Stamp Duty Commissioner is appointed by the relevant tax authority (either Federal or State) as prescribed by jurisdictional authority to administer the Act. His/her functions are to administer the provision of the Act and to supervise the Stamp Duties office; adjudicating/assessment, stamping, imposition of penalties where necessary, ensuring the security of stamped instruments, and accounting for duties collected.

Instruments and Receipts liable to Stamp Duties

Instruments and receipts liable to stamp duties include, all written or printed dutiable instruments or receipts, all electronic dutiable instruments or receipts (i.e. in the form of electronic media content, electronic documents or files, e-mails, short message service (sms), instant messages (IM), any internet-based messaging service, website or cloud-based platform, etc) all printed receipts (including POS receipts, focalized device receipts, Automated Teller Machine (ATM) print-outs and other forms of written or printed acknowledgments). All electronically generated receipts and any form of electronic acknowledgement of money for dutiable transactions.

Mode of Denoting Stamp Duties

Direct electronic printing or impression on the instrument, eelectronic tagging,issuance of stamp duties certificate. The recent amendment to the SDA (Finance Act 2019) also includes electronic documents, electronic stamp, and digital tagging as electronic stamping. Electronic Money Transfer Levy. Section 89A is enacted to introduce the “Electronic Money Transfer Levy” (EMTL) which imposes a N50 levy on the transfer of money of N10,000 and above deposited in a financial institution, except where such transfer is between two account of same owner within the same financial institution.

Administration of Stamp Duties

Section 4 of the SDA was amended by substituting “Federal” for “Federal Inland Revenue Service” and “State” for “relevant tax authority in a state”. This is to clearly define the appropriate authority to administer the Stamp Duties Act in Nigeria. On the other hand, Section 89(1) states that the FIRS is the sole FG agency to administer the SDA, while NIPOST becomes the official printer of Adhesive Stamp used under the SDA.

Empirical Review

Olaoye and Kehinde (2017) examined the impact of IT on tax administration in south west Nigeria. It precisely inspected the effect of IT on tax productivity and the relationship between IT on tax planning and implementation. Descriptive research was employed and questionnaire was used as instrument to generate data. Pearson product moment correlation (PPMC) and multiple regression were adopted to analyse generated data through questionnaire. The results divulged that IT through Online Tax Registration, Online Tax Remittance and Online Tax Filing has influence on tax productivity. This study only examined influence of ICT on tax administration in south west, the result and outcome in south west is not extended to other regions. The Corporations were not captured. Furthermore, the study was tailored towards diverse types of taxes not paying attention to a particular tax type such as Stamp duties. This therefore implies that findings cannot be generalized in wider perspectives.

Yuda (2013) examined the use of ICT’s influence on modernized Tax administration procedures and revenue collection in Taxpayer Department of Revenue Authority in Tanzania. The ICT was introduced in 2001 in the department for expediting maintenance and well-timed access to records. The study output, after descriptive research was employed, showed that ICT had influence on modernized Tax administration procedures and revenue collection in Taxpayer Department of Revenue Authority in Tanzania. ICT minimized operational costs; removed postal delay, plug loss in revenue and curbed cheating. This study only examined Tanzania and not Nigeria. It failed to examine the effect of ICT on Tax Collection Contribution and Compliance. It is also generalised in nature. The effect of ICT on Tax Administration in Nigeria was also analyzed by Efunboade (2014). The study went in-depth of the effectiveness of ICT on tax administration. Questionnaire and personal interview were engaged in the study and analysed using descriptive analysis. Discoveries of the research revealed the degree of utility of ICT to a tax administration’s core tasks in Nigeria but failed to comment on other key variables such as ICT skills and infrastructures. The output showed that ICT had encouraging impact on tax administration. But the study was piloted in Nigeria without quantitative analysis and the range of the study is limited to 2013.

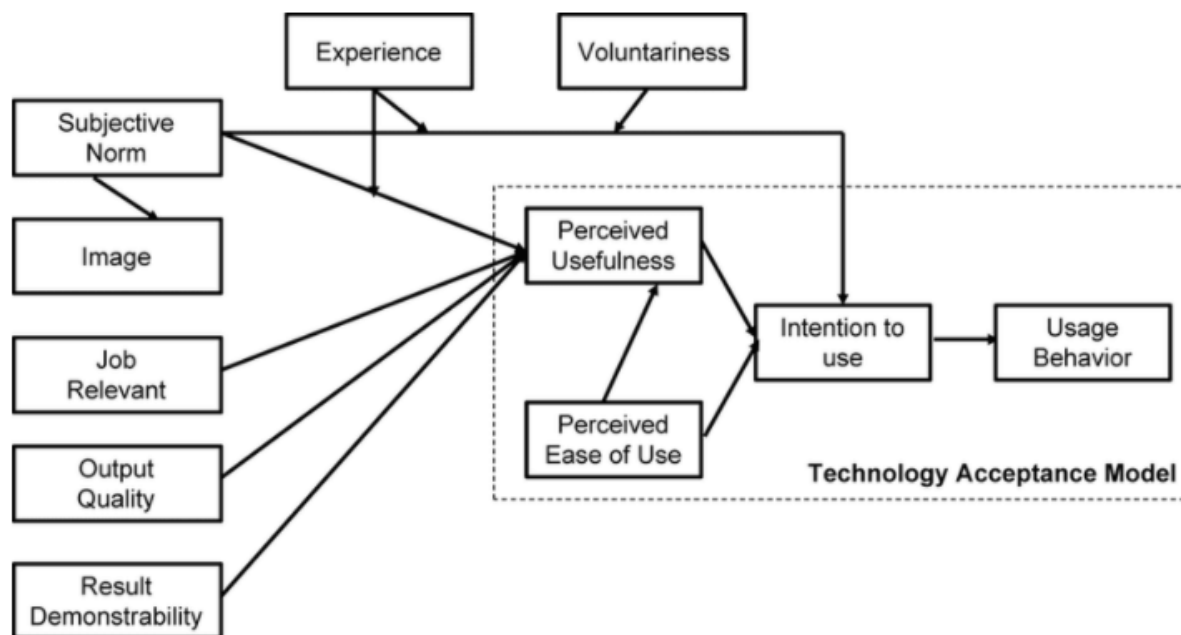
The empirical investigation on ICT influence on accounting practice (AP) was also discovered by Nwanyanwu (2016). Data were assembled from public and private sectors accountants through unstructured and structured questionnaire. Analyses were achieved by Pearson’s product moment coefficient, descriptive statistics and multiple regression. Verdicts indicated that positive statistical, strong, and significant relationship existed between AP and ICT. Power investment is a precondition for organizations to exploit value of ICT. However, conducted study was on accounting practical but it was not conducted on taxation. From the appraisal and assessment of extant works, the gaps identified are scope, methodology and conceptual gap. The scope of studies reviewed were limited to 2015 not extended to the current year (2020). Also, no existing study has captured stamp duties as a distinct tax type in the investigation of the influence of ICT on tax collection, contribution and compliance. This study is unique because it employed (STATA), descriptive analysis and categorical analysis in arriving at valid results and findings on the role of ICT on the collection, contribution and compliance of stamp duties.

Theoretical Review

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Unified theory of technology acceptance (UTAT) is well- defined as technology model articulated by Venkatesh which is embedded as user acceptance of information technology. It is aimed at elucidating the intents of the user on the usage of a system, consequent usage attitude and revenue collection system. This theory is employed to classify acceptance and technology usage for revenue collection system in the county. The theory brought out effort expectancy; performance expectancy; facilitating conditions and social influence as the four constructed key. According to the theory, the direct determinants of usage behaviour, attitude and intention are the first three while the fourth is the direct determinant of adopted behaviour. This theory was postulated and established through a review and alliance of the constructed eight models that previous research had used to elucidate information on usage behaviour (reasoned action theory, motivational model, technology acceptance model, planned behaviour theory, a theory of combination of technology acceptance model and planned behaviour, personal computer usage model, social cognitive and diffusion of innovative theory).

Considering the theory effectiveness on this research, taxation provides government with the funding compulsory needed to construct the infrastructure on which economic development and growth are depended. It creates an enabling environment in which business is profitable and wealth is created. It also sharpens the procedure in which government activities are conducted, and plays a central and crucial tasks in mobilization of domestic resource as detailed in performance expectancy theory (Venkatesh, Morris, Davis & Davis, 2013). Agreeing to this theory, taxation shapes the region environment and thus promotes the nation economy, enhance investment and international trade through ICT. The Impact of Ict on Taxation: Evidence from Stamp duties collections includes reduced tax avoidance, efficient tax administration, consistency and certainty of tax treatment are all important consideration for business which are easily accessed through ICT.



Source: Davis (1989) Digital Marketing Models: The Technology Acceptance Model

The Technology Acceptance Model has been developed and pioneered by Davis(1989). It is a well-validated model designed to predict individual technology adoption decisions. It is one of the most popular research models to predict use and acceptance of information systems and technology by individual users. The model posits that there are two factors that determine whether a computer system will be accepted by its potential users: (1) perceived usefulness, and (2) perceived ease of use. The key feature of this model is its emphasis on the perceptions of the potential user. The technology acceptance model (TAM) is an information systems theory that models how users come to accept and use a

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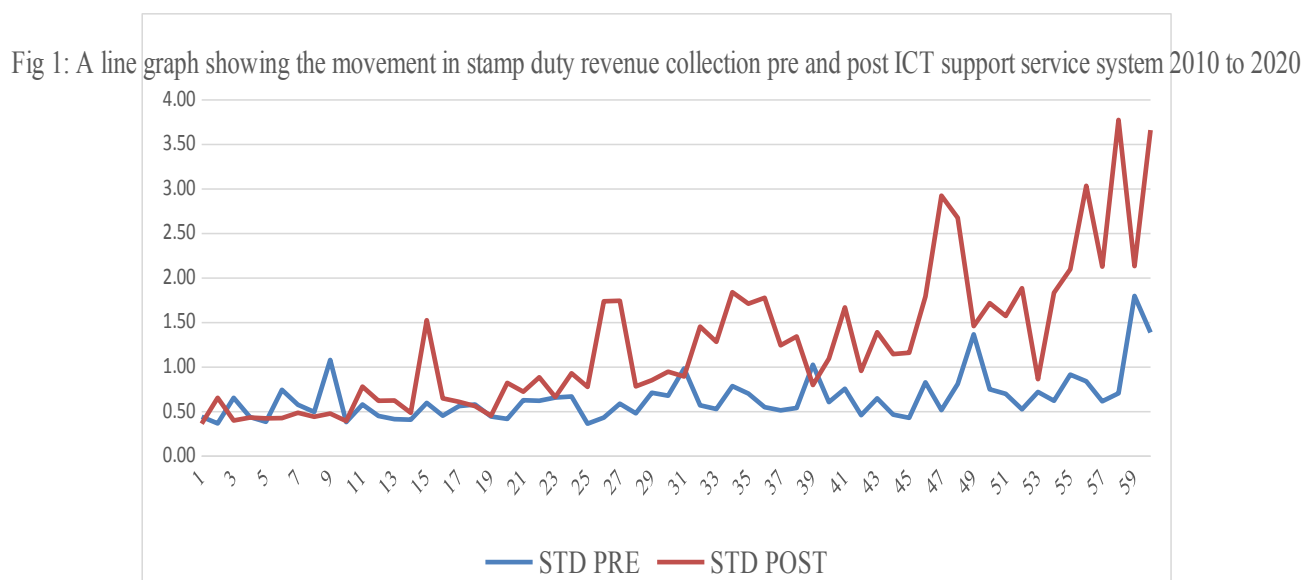
technology. The actual system use is the end-point where people use the technology. It means whether or not someone perceives that technology to be useful for what they want to do. From the research conducted, the analysis run from retrieved data shows clearly the perceived usefulness, ease of use and performance of the Information and Computer Technology being utilised.

METHODOLOGY

The methodology used in analysing the quantitative data is inferential statistics using t test with the aid of stats 13 software. Frequency graph has also been plotted to understand the role of ICT on Stamp Duty Administration at a glance. Counts have been used to depict the levels of compliance, while percentages and graphs have also been used to test the hypotheses to understand the contribution stamp duty has made to the entire revenue generated in FIRS.

RESULTS AND DISCUSSION

Figure 1-line graph showing movement in stamp duty revenue collection pre and post electronic payment system in Nigeria



Source: Output from STATA 13

Figure one above shows a line graph of the movement in stamp duty revenue collection pre and post electronic payment system. From the graph it can be seen that since the introduction of electronic payment system stamp duty revenue collection has been on the increase when compared with the pre electronic payment system.

Paired t test

Variable	Obs	Mean	Std. Err.	Std. Dev.	[95% Conf. Interval]	
stdpost	60	1.249	0.1033	0.8000	1.0423	1.45567
stdpre	60	0.65	0.0334	0.2631	0.5820	0.7180
diff	60	0.60	0.0940	0.7279	0.4109	0.7870

t = 6.3747

degrees of freedom = 59

Pr(|T| > |t|) = 0.0000

Source: Researchers computation from STATA 13 Output

Ho1: there is no significant difference in stamp duty revenue collection pre and post electronic payment system in Nigeria.

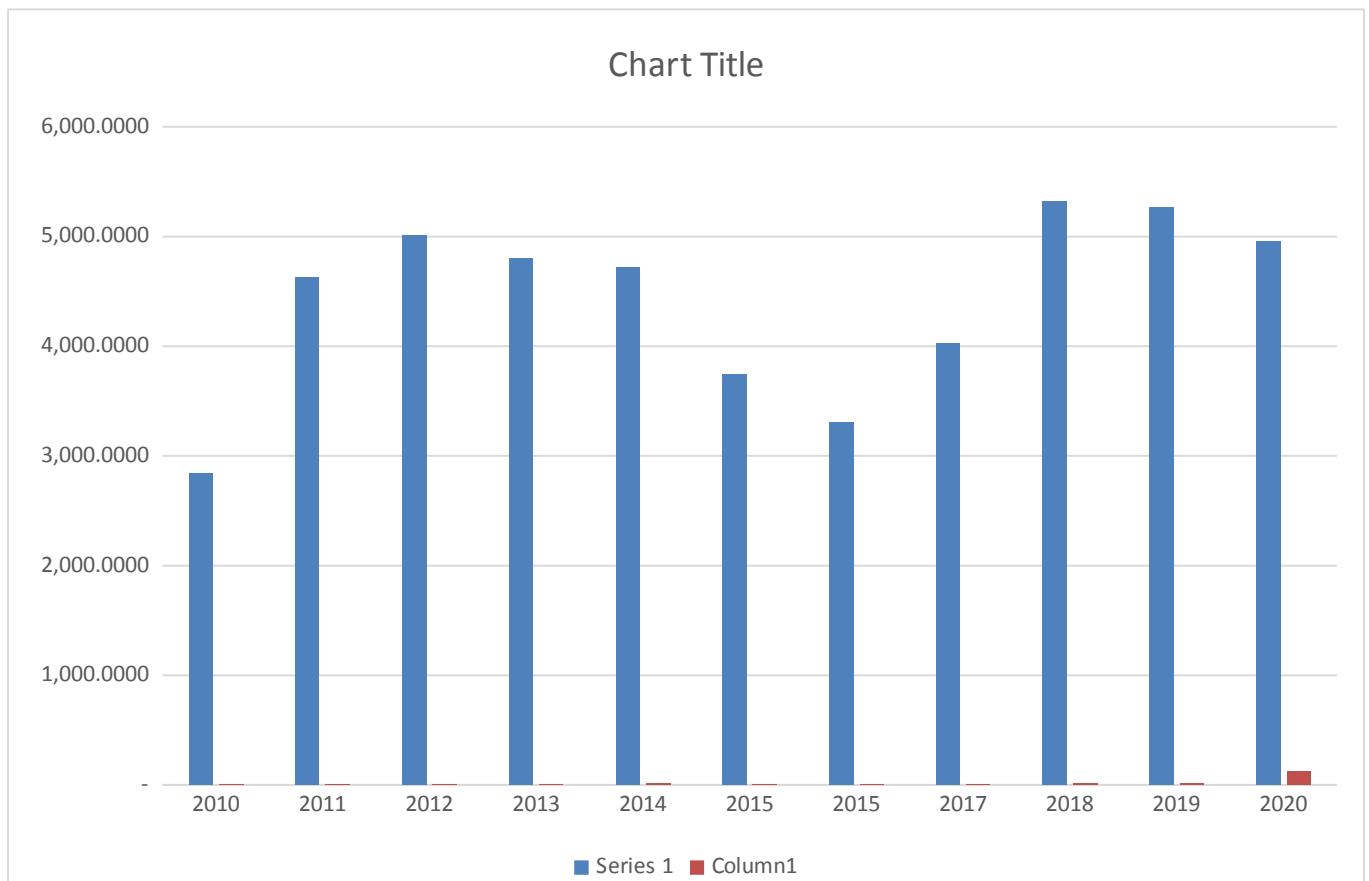
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Table 1 presents the mean and standard deviation for post and pre stamp duties variables.

The mean value of post stamp duties for the entire period stood at 1.249, with a standard deviation of 0.1033. The mean and standard deviation pre stamp duties are 0.65 and 0.0334 respectively.

From the results in table 1, the 95% confidence interval ranges from 0.4109 to 0.7870. This confirms that, although there is an increase in the difference in stamp duties by 0.3761 i.e. (0.7870 -0.4109), this implies that the electronic payment system has practically increased stamp duty revenue collection. From the results in table 1 above the t statistic of 6.3747 and p=0.0000 reveal a very small probability of the result occurring by chance, under the null hypothesis of no difference. Therefore, the null hypothesis is rejected, since p<0.05. There is strong evidence (t=6.3747, p=0.0000) that electronic payment system post stamp duties increase tax revenue. The study therefore rejects the null hypothesis and accepts the alternative hypothesis that there is significant difference in stamp duty revenue collection pre and post electronic payment system in Nigeria. From the findings of the study it is concluded that the introduction of ICT support services such as the electronic payment system and other e stamp duty platforms has increased stamp duty revenue collection in Nigeria.

Fig 2: A histogram showing the contributions of stamp duty to total revenue generated pre and post ICT support service system 2010 to 2020



Ho2: there is no significant difference in stamp duty revenue contribution pre and post electronic payment system in Nigeria.

Source: Researchers Analysis of Data.

From the histogram drawn above, total revenues generated from 2010 – 2020 far offsets the annual contributions made to revenue in each year. However, it can be seen that contributions of stamp duty to

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revenue in 2020 is beginning to make a gradual rise for further impact. The use of ICT and other technologies like the e – stamp duty could be the reason for this sudden improvement. Conclusively, it can be said that stamp duties have made no significant difference pre and post the application of ICT. Thus, the null hypothesis is being upheld. It is therefore hoped that with the continuation and improvement on ICT support systems, more contribution is hoped to be generated from stamp duties.

Discussion of Findings

The result revealed that Information and Communication support systems have significantly and positively impacted the efficiency and effectiveness of stamp duty collection and contribution to the entire revenue generated by the Federal Inland Revenue Service. Since the introduction of electronic system, stamp duty collection has been on the increase in an exponential way. On the other hand, even though total contributions of stamp duty to the entire revenue generated annually in percentages could not achieve a commendable proportion, the contributions of stamp duty to total collections post electronic era far offsets contribution at the preliminary levels. The findings of the study are consistent with most previous reviewers that ICT has made a positive role to play in the administration of Tax.

CONCLUSION AND RECOMMENDATION

Conclusively, the introduction of technologies to the collection of stamp duties presents opportunities for the tax administration to rethink its approach to business processes by fully automating the registration, administration, assessment, payment and collection of the tax system in order to improve collection, contribution and compliance of stamp duties towards a more robust revenue generation. The consistency in the results shown on the rapid improvements recorded in the collections, contributions and compliance shows that automation and the inclusion of ICT support services is a must for the FIRS going forward. Seeing that the efforts put into automating the revenue systems have proved worthwhile over the years, it is therefore paramount to say that the FIRS should focus on identifying and closing current gaps in the stamp duties revenue collection system, while also identifying and adapting new/untapped sources of revenue especially in taxation of the digital economy. FIRS should also be committed to creating an enabling environment to ensure that ICT solutions thrive unhindered, technological systems are being maintained and updated from time to time in order to make the continuous operation of the system seamless and reach out to greater initiatives. FIRS should invest more on improved ICT infrastructure and disruptive technologies in driving stamp duties collection, contribution and compliance. More importantly, FIRS personnel should be engaged in continuous training and retraining process at all levels of operation. Finally, tax payer education and enlightenment campaign on the use of ICT in for the purpose of paying their stamp duties is germane.

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