

Low public trust and dissatisfaction with government services are the biggest threats to taxation in Nigeria

Findings based on expert opinion from the heads of State tax authorities and Commissioners of Finance, October 2019

Sub-National Risks of Taxation Legitimacy Poverty Weak stakeholder Low public engagement trust/confidence lack of resources, Weak social contract Absence/lack including human, and dissatisfaction of autonomy for financial and authority with government technological Low government Poor alignment Policy interest to raise across revenue generation Action revenues through taxation institutions Weak public financial management system