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Moderating Role of Tax Justice on Tax Laws and Revenue Generation in Nigeria

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Abstract: *The aim of this study was to empirically investigate the moderating role of tax justice on tax laws and revenue generation in Bayelsa State, Nigeria. The specific objectives were to investigate Personal Income Tax Act, Company Income Tax Act, Capital Gains Tax Act, Value Added Tax Act, Education Tax Act and tax justice on income tax. The study anchored on comparative treatment theory and cross-sectional research design with data collected from primary and secondary sources. The Primary data comprised of structured questionnaires from a sample of 243 respondents (taxpayers) in Bayelsa State, Nigeria after validity and reliability tests while the data obtained from the respective taxpayers were analysed by using structural equation model. The findings indicated a positive and significant link between tax laws (Personal Income Tax Act, Company Income Tax Act, Capital Gains Tax Act, Value Added Tax Act and Education Tax act) and revenue generation (tax income) in Baylesa State. The study also revealed that tax justice positively and significantly connects between tax laws (personal income tax act, company income tax act, capital gains tax act, value added tax act and education tax act) and revenue generation (tax income) in Baylesa State, Nigeria. From the findings of this study, we concluded that tax justice positively and significantly moderates the association between tax laws and revenue generation in Bayelsa State, Nigeria. We recommended amongst others that the government should accurately interpret existing tax laws to guarantee persistent tax collection among taxpayers, and such revenue generation is the foundation of a good tax system.*

Keywords: tax laws, tax justice, revenue generation, structural equation model

INTRODUCTION

The subject matter of taxation has received extensive research in tax, accounting and economics literature. Ogbomah and Appah (2024) suggested that tax revenues make up the main factor of government revenue for developed and developing nations. Orumwene and Aiwoho (2021) stressed that tax is key subject in governance in both developed and developing nations; as taxes are vital sources of revenue to the government. Appah and Zibaghafa (2018) argued that the volume of revenue generated from taxes for the provision of social goods and services depends among other things as the eagerness of taxpayers to comply with tax laws. Also, Appah (2019) assert that the major reason of taxation is to generate sufficient and sustainable revenue for the running of the government expenditure. Hayat et al (2020) suggested that the main reason of tax regime is to generate revenue for the provision of social goods and services by government. Therefore, tax revenue assists to generate financial resources to develop economic conditions and redistribution of resources from the rich to the poor (Ghani et al., 2020). According to Gunel and Didinmez (2023), public sector revenues from taxes make up the largest share of government revenue for developing countries. Adekoya et al (2019) explained that this can be achieved as a means of providing sufficient revenue generated from tax for the provision of social goods and services for the welfare of citizens. Adekoya et al (2019) argued that a well structured tax regime performs the role of revenue generation, which is derived through tax utilized for developmental, economic and social activities; utilized for the reduction of inequality by means of providing income for the government for the purpose of eliminating poverty through provision of public goods and promotion of good governance of economic stabilization and control of consumption behaviour through the construction of institutions and accountability structures. In addition, Oladipo et al (2022) noted that revenue generated from taxes are fundamental for economic growth and expansion in emerging countries like Nigeria, as taxes supports the economy to provide social goods and services for the well – being of citizens. Orumwense and Aiwoho (2021) explained that tax is used as powerful instrument that has been applied by government for the advancement of nations. The authors further stressed that it a form of payment by individuals to assists and augment the cost of governance. However, the generation of revenue through taxation suffers from the issue of tax compliance by citizens to relevant tax laws and regulations.

Tax laws and regulations are critical factors that affect revenue generation in contemporary societies. Adekoya et al (2019) explained that tax law is the legal document prepared for the purpose of effective and efficient implementation of tax policies in order to generate sufficient revenues for the attainment of government macro and micro economic objectives. Nuryanah and Gunawan (2022) explained that tax laws and regulations are essential factors that have an effect on revenue generation and more transparent, fair and equal regulations in tax assessment and collection. Adekoya et al (2019) noted that relevant tax laws and regulations are major disincentive to tax noncompliance in developing societies. Baker et al (2021), Baker et al (2023) explained that the nonexistence of valuable and proficient tax laws may establish citizens' willingness to pay tax. The authors further alluded to the fact that a society with robust tax laws and regulations are widely perceived and accepted by citizens as social norms, thereby revealing better compliance than a society without efficient tax regulations. Oyedokun et al (2021) noted that tax laws have witnessed major changes over the period in Nigeria. These changes are geared towards increasing the amount of revenue to be generated by the government for the provision of social goods and services. According to Adekoya et al (2019), taxpayers obey tax laws for various reasons. To some, compliance to tax law is helpful in nature which is motivated by fear of punishment for violation of the relevant tax laws. To other taxpayers obeying tax laws rest on the inherent motivation to follow the law due to the belief that it is the right thing to do. The authors noted that tax laws remain the principal legal instrument utilized by tax administrator in the implementation of fiscal policy framework.

Nevertheless, tax justice remains a major determinant of government revenue generation in developed and developing nations. Gunadi and Rahayu (2021) described tax justice as the making of laws and policies that are clear and accessible, using tax policies to reduce inequality and promote social justice, ensuring that individuals and corporations pay their fair share of taxes and taxing the wealthy at a higher rate than the poor. Appah (2019) argued that tax justice is crucial for revenue generation in Nigeria, as it ensures that taxes are collected fairly, efficiently and effectively. Oyedokun et al (2021) explained that effective and efficient revenue generation in a given country depends on the degree to which the tax laws are appropriately interpreted and implemented and knowing the actual effect on revenue generation. The results of this investigation provide significant and fresh contributions for fiscal policy institutions, accounting and scholars and financial economists in the domain of tax research. The outcome of this investigation may be useful to the tax authorities in Nigeria as baseline information for the enhancement of approaches to attain and exceed revenue collection targets. Prospective researchers may use the findings to conduct further studies on revenue generation and taxation. Meanwhile, the researchers employed the outcome of this study as as the basis of a proposed enhanced revenue generation activities in Bayelsa State and Nigeria at large.

Despite several prior studies on revenue generation (Lawal et al, 2024; Mumo & Muthinja, 2023; Abdinur et al, 2022; Ihenyen & Ogbise, 2022; Omesi & Appah, 2022; Pescador & Caelian, 2022; Oyedokun et al, 2021; Oladele et al, 2021; Appah et al, 2020; Nwala & Gimba, 2019; Adegbite & Fasina, 2019), none investigated the moderating role of tax justice on the association between tax laws and revenue generation Nigeria. It is against this background that this study seeks to investigate the influence of tax justice on the relationship between tax laws and revenue generation in Bayelsa State, Nigeria. Consequently, there exists a gap in the literature. This study investigates the moderating influence of tax laws on revenue generation in micro, small and medium enterprises in Bayelsa State, Nigeria. The specific objectives are as follows:

1. To investigate the relationship between Personal Income Tax Act and revenue generation in Bayelsa State, Nigeria.
2. To evaluate the relationship between Company Income Tax Act and revenue generation in Bayelsa State, Nigeria.
3. To examine the relationship between Capital Gains Tax Act and revenue generation in Bayelsa State, Nigeria.
4. To determine the relationship between Value Added Tax Act and revenue generation in Bayelsa State, Nigeria.
5. To investigate the relationship between Education Tax Act and revenue generation in Bayelsa State, Nigeria.
6. To investigate the moderating influence of tax justice on the relationship between tax laws and revenue generation in Bayelsa State, Nigeria.

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The study analysed the following research questions in this study:

1. What is the relationship between Personal Income Tax Act and revenue generation in Bayelsa State, Nigeria?
2. What is the relationship between Company Income Tax Act and revenue generation in Bayelsa State, Nigeria?
3. What is the relationship between Capital Gains Tax Act and revenue generation in Bayelsa State, Nigeria?
4. What is the relationship between Value Added Tax Act and revenue generation in Bayelsa State, Nigeria?
5. What is the relationship between Education Tax Act and revenue generation in Bayelsa State, Nigeria?
6. What is the moderating influence of tax justice on the relationship between tax laws and revenue generation in Bayelsa State, Nigeria?

The study tested the following null hypotheses:

$H0_1$: Personal Income Tax Act does not positively and significantly impact on the revenue generation in Bayelsa State, Nigeria.

$H0_2$: Company Income Tax Act does not positively and significantly impact on the revenue generation in Bayelsa State, Nigeria.

$H0_3$: Capital Gains Tax Act does not positively and significantly impact on revenue generation in Bayelsa State, Nigeria.

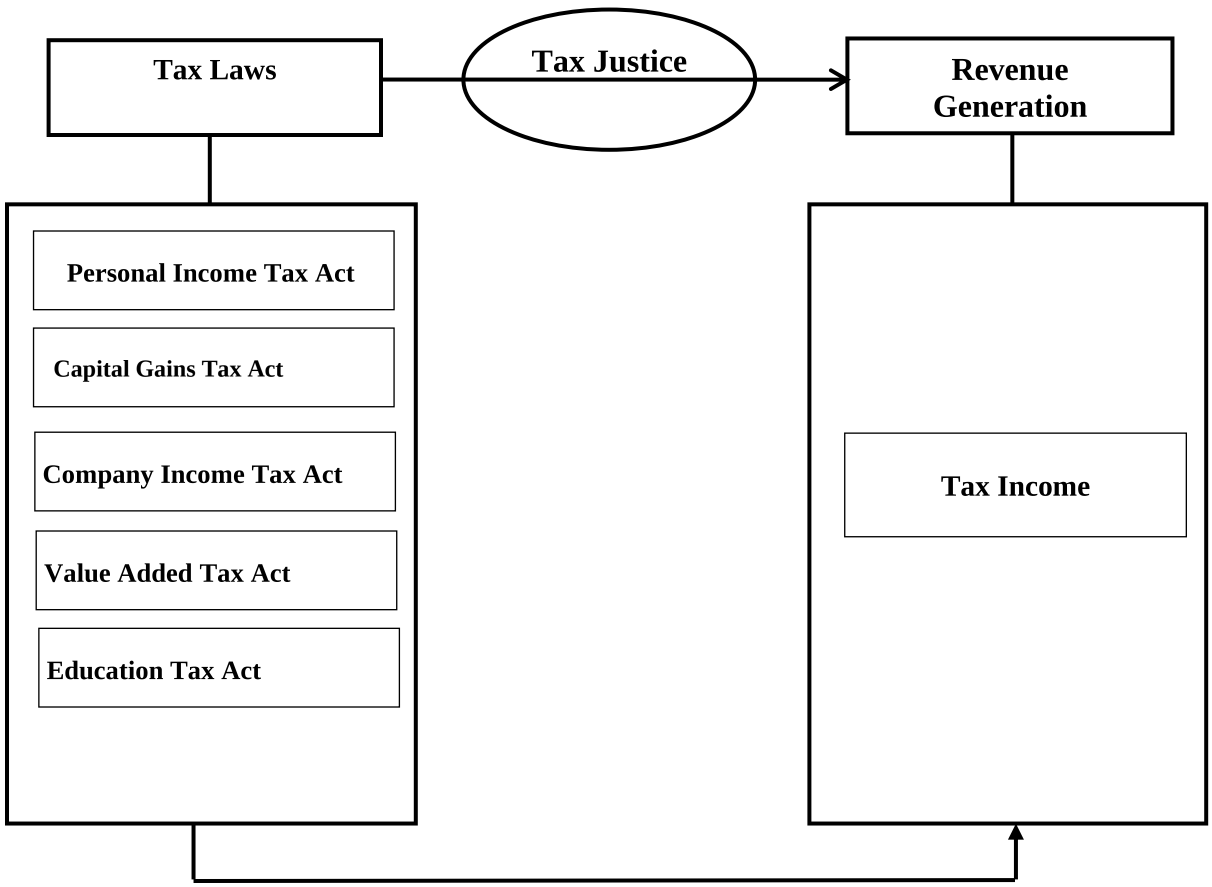
$H0_4$: Value Added Tax Act does not positively and significantly impact on the revenue generation in Bayelsa State, Nigeria.

$H0_5$: Education Tax Act does not positively and significantly impact on the revenue generation in Bayelsa State, Nigeria.

$H0_6$: Tax justice does not positively and significantly moderates on the relationship between tax laws and revenue generation in Bayelsa State, Nigeria.

LITERATURE REVIEW

Conceptual Framework



Source: Authors' creation

Concept of Tax and Tax Laws: Tax is a type of essential payment made by citizens and firms of any country to support and improve the cost of governmental operations and activities. Appah (2023), Appah and Iweias (2023) noted that tax is aN essential payment made by the citizens of any given nation to the state or even an alien, subject to the authority of the government, for reasons of residence or property and this contribution is for the delivery of social services for the well-being of that given nation. It is an obligatory charge imposed by the government on individual or corporate taxpayers in line with the relevant tax laws (Appah, 2019). It is considered sufficient if it has the ability to generate adequate finance or money for the government and its agencies in the provision of public goods and services. Tax is expected to be convenient when the method of collection is clear and well known to all taxpayers (Omesi & Appah, 2020; Appah & Zibaghafa,, 2018). A taxpayer is any individual or corporate business required by law to pay tax on his/her income to the government (Omesi & Appah, 2021). Appah et al (2024), Appah and Aganaba (2024) argued that the main objective of tax in any given nation is to generate revenue for the attainment of sustainable economic growth, economic stabilization, income redistribution, promoting fairness and equity, fiscal responsibility and accountability, as well as for the provision of social goods and services. The payment of tax is a worldwide subject that has a major influence on the generation of revenue for the provision of social goods and services for the welfare of the citizens (Appah et al, 2020).

Tax laws also called tax legislation or fiscal laws**.** These are body of laws and regulations that govern the assessment, collection and enforcement of taxes. Oyedokun and Christopher (2022) described tax laws as the embodiment of rules and regulations concerning tax revenue and the different variety of tax in Nigeria. These laws define the tax base, tax rates, and tax procedures, and provide the framework for taxing individuals and corporate entities with a given tax jurisdiction. Somorin (2015) described tax law as a legal framework of set of laws and guiding principle which are enforced through social institutions to govern the behaviour of individuals and corporate entities on achieving tax compliance. Adekoya et al (2019) explained that tax law is an official document drafted from an implemented fiscal policy regime for the rationale of effective and efficient realization of tax policies. The authors further noted that the tax laws continue to be the legal instrument which tax administrators utilize as the basis of implementing the tax policies in any given tax jurisdiction. Appah (2019) argued that tax laws also provide the regulations and procedures for tax filing and reporting, tax payment and collection, tax audits and enforcements, tax exemptions and deductions, tax credits and appeals. The author further reported that tax laws are designed to ensure that individuals and corporate entities contribute their fair share of taxes to support the provision of public goods and services, while also providing a framework for efficient, effective and equitable taxation Appah & Zibaghafa, (2018). According to Appah (2019), tax laws typically include provisions related to tax rates and brackets, tax deductions and credits, tax exemptions and relief, tax filing and payment requirements, tax audit and investigations, tax disputes and appeals and tax treaties and international cooperation. Ola (2001), Adekoya et al (2019) stated that some of the tax laws in Nigeria comprised of Personal Income Tax Act (PITA), Companies Income Tax Act (CITA), Petroleum Profit Tax Act (PPTA), Capital Gain Tax Act (CGTA), Value Added Tax Act (VAT), Tertiary Education Tax Act (TETA), Stamp Duties Act.

Concept of Revenue Generation: This is the process of creating and implementing strategies to increase income and profits for an entity, business or government. It involves identifying and capitalising on opportunities to generate revenue. According to Appah (2019), revenue generation is described as the strategies and processes utilised by governments to generate revenue through taxation such as income tax, sales tax, value added tax, corporate tax, petroleum tax, custom duties, and excise duties. Nnubia et al (2020) stated that revenue generation is the process by which businesses and government agencies strategize in order to generate sufficient revenue for the provision of public goods and services. Similarly, Omesi and Appah (2022) noted that revenue generation in the public sector is the process of raising funds for the government. The authors further noted that taxation is the major source of government revenue and revenue generation is the traditional function of a good tax system.

Concept of Tax Justice: This is a concept of taxation that ensures that the tax systems are fair, equitable and transparent and that they promote social justice and human rights. Gunadi and

Rahayu (2021) described tax justice as the making of laws and policies that are clear and accessible, using tax policies to reduce inequality and promote social justice, ensuring that individuals and corporations pay their fair share of taxes and taxing the wealthy at a higher rate than the poor (Appah, 2019). According to Appah and Zibaghafa, (2018), tax justice is the fair distribution of the tax burden, where individuals and business organizations pay their fair share according to their respective abilities. Farrar et al (2020) noted that justice is a word particularly selected for a procedural, not a substantive stipulation. Similarly, Gunadi and Rahayu (2021) argued that tax justice is understood as one of the issues affecting tax evasion behaviour, besides social, psychological, and religious factors (Jun & Yoon, 2018). Wenzel in Jun and Yoon, (2018) explained that tax justice is classified into three types, namely, distributive, procedural, and. retributive. Distributive tax justice is concerned with the equitable allocation of benefits and expenditures as well as the equitable distribution of tax responsibilities among taxpayers. Procedural justice is described as the fairness of tax-related decision-making procedures such as, having a voice in policymaking, transparency (Kirchler & Hoelzl, 2017). While retributive justice is defined as the fairness of the form and severity of the punishment imposed on tax offenders (Kirchler & Hoelzl, 2017).

Theoretical Review: This study draws its theoretical foundations from comparative treatment theory. This theory was advocated by Emile Durkheim, John Dewey, Susan Strange, Paul Krugman, Derrik Bell, Kimberle Crenshaw, Richard Delgao etc. This theory is a theoretical framework utilised to analyse and compare the treatment of different individuals or groups within a social, political or economic circumstances. The theory aims to identify and understand the similarities and differences in treatment and underlying reasons for these disparities. According to Adekoya et al (2019), individuals or groups comply with tax laws and legislation when convinced that the process and essence of the tax laws is generally fair and honest for the generation of sufficient revenue to the provision of public goods and services, The element of CTT consists of identification of individuals or groups, treatment of dimensions, analyse and compare treatments and examine the social, political and economic circumstances in which treatments occur. This theory is relevant in identifying biases and discrimination, informing evidenced based policy and decision making, promoting equity and inclusion, informing legal and ethical framework and advancing social justice and human rights. However, some critics argue that CTT overlooks the complexity of human experiences, fails to account for individual agency and resilience, neglects the role of social norms and cultural values, fails to provide a clear framework for analysis and application, and CTT findings may not be applicable across different circumstances. This theory is relevant to this study of tax laws and revenue generation because it compare tax burdens across different groups, identify disparities in tax treatment, evaluate the impact of tax policies on different groups and individuals, identify the biases in tax laws or enforcement practices that may disadvantage certain individuals or groups and inform policy decisions related to tax laws and revenue generation.

Empirical Review

Lawal et al (2024) studied tax compliance and revenue generation in Nigeria. This study used ex post facto research design and the population consisted of tax revenue and compliance in Nigeria and a sample size was from 2001 to 2021 obtained from the Central Bank of Nigeria Statistical Bulletin and Federal Inland Revenue Service. The study utilised secondary data collected from the relevant revenue agencies in Nigeria. The study also used tax revenue as the dependent variable and tax rate, tax audit and penalty rate as independent variables. The secondary data collected from the government agencies were analysed using descriptive analysis, diagnostic tests, unit root test, and Johansen co-integration test. The results revealed a positive and significant long and short term association between tax rate and penalty rate on tax revenue in Nigeria. Also the results of the study suggested a negative and insignificant association between tax audit and tax revenue in Nigeria.

Ihenyen and Ogbise (2022) examined revenue generation and economic growth in Nigeria. The study utilised ex post facto research and the population consisted of all revenue generation and economic growth data in Nigeria with a sample size from 2010 to 2020. The study used secondary data obtained from the CBN and the FIRS for the period under review. The study used GDP as dependent variable to measure economic growth while PPT, CIT, CED and VAT dimensions for the independent variable. The data collected from the secondary sources were analysed using multiple regression analysis and the findings suggested a positive and significant association between PPT, CIT and VAT with GDP. Also the results showed a negative and insignificant association between CED and GDP in Nigeria. Hence, the study concluded that revenue generation enhances economic growth in Nigeria.

Omesi and Appah (2022) conducted a study of tax enforcement and revenue generation in Nigeria. The study utilised cross sectional survey research design and the population comprised of 900 employees with a simple random sampling technique and a sample size of 277 derived using Yaro Yamene technique. Data was obtained using primary and secondary sources of data collection with the primary data collected from a structured questionnaire after validity and relativity tests. The study used tax audit, tax penalties, tax amnesty, tax litigation and tax holiday as dimensions for the independent variable tax enforcement while withholding tax as the proxy for the dependent variable revenue generation. The primary data obtained from the 183 questionnaire received from the respondents were analysed using univariate, bivariate and multivariate analysis. The findings suggested a positive and significant relationship between tax audit, tax penalties, tax amnesty, tax litigation and tax holiday with withholding tax in Nigeria. Hence, the study concluded that tax enforcement strategies influence the level of revenue generation in Nigeria.

Oyedonkun et al (2021) carried out a study of tax policy and revenue generation in Nigeria. The study utilised ex post facto and descriptive – survey research designs. The population of the study comprised of taxpayers in Nigeria consisting of 984 tax consultants and 3,265 staff of the FIRS. The Joint Tax Board noted that there are 10,006,304 registered personal income tax payers in the states including FCT and a sample size of 400 was determined using Yaro Yamene technique of sample size determination. The study collected primary data from a well structured questionnaire after validity and reliability tests. The data collected were analysed using descriptive statistics, correlation matrix and multiple regression. The results from the regression analysis suggested a positive and significant relationship between policy on indirect tax and revenue generation in

Nigeria. Also the results indicated a positive and significant relationship between policy on tax incentives and revenue generation in Nigeria.

Oladele et al (2021) analysed tax enforcement and revenue generation in Nigeria. The study utilised cross sectional survey research design and the population consisted of 900 staff of the FIRS in South-South, Nigeria and sample size of 277 was derived using Yaro Yamene model with 228 questionnaires received from respondents while 49 questionnaires were not returned. The study used primary and secondary data for the study and the primary data was derived from a structured questionnaire after validity and reliability tests. The study used tax amnesty and tax penalty as proxies for tax enforcement while value added tax was used as dimension for revenue generation. The responses obtained from the administered questionnaires were analysed using descriptive statistics, and correlation analysis. The findings of the study revealed a moderate association between tax amnesty and value added tax in Nigeria. Also, the results indicated a positive association between tax penalty and value added tax in Nigeria. Hence, the study concluded that tax enforcement significantly influences revenue generation in Nigeria.

Appah et al (2020) investigated tax evasion and revenue generation in Nigeria. The study used cross sectional survey research design with a population consisting of business and employees of the Internal Revenue Service of Bayelsa and Rivers States with a sample size of 350 respondents randomly selected. The study used primary and secondary data for the study and the primary data was derived from a structured questionnaire after validity and reliability tests. This study utilised tax rate, tax system, tax policy, level of income and level of corruption as dimensions for the independent variable while government revenue generation as dependent variable. The data collected were analysed using descriptive statistics, diagnostic tests and multiple regression. The findings indicated a positive and insignificant association between tax rate, tax system, tax penalties, level of income level of education with government revenue. Consequently, the study concluded that the determinants of tax evasion influence the level of revenue generation in Nigeria.

Abdinur et al (2022) studied tax administration and revenue generation in Somalia. The study utilised cross sectional survey research design with a total population of 600+ and a target population of 429. The study used simple random sampling technique with primary and secondary sources of data collection. The primary data was obtained from a structured questionnaire after content validity and Cronbach's alpha reliability test. The study used taxpayer registration, tax audit and revenue protection system as independent variables while revenue generation as dependent variable.The data obtained from the questionnaires distributed to respondents were analysed using descriptive statistics and regression analysis. The findings from the data analysis indicated that Somalia practices an inefficient tax administration and it affects the level of revenue generation. The study further revealed a positive and significant relationship between taxpayer registration and revenue generation; positive and significant relationship between tax audit and revenue generation; and positive and significant relationship between revenue protection system and revenue generation in Somalia. The study concluded the tax administration enhances the revenue generation strategies in Somalia.

Pescador and Caelian (2022) investigated revenue generation programme in Philippines. The study employed descriptive research design and the population consisted for the fiscal years 2019-2020 consisting of 312 implementers and 411 stakeholders. The study used primary and secondary sources of data collection. The primary data was obtained from a well structured questionnaire after validity and reliability tests. The data collected from the respondents were analysed using descriptive analysis and the findings suggested that the implementation of revenue generation programmes in Philippines was of great extent and the various strategies utilised in revenue collection were observed to be effective. Hence, the study concluded that the execution of revenue generation programmes in Philippines and the strategies adopted were effective.

Odunsi (2022) examined value added tax, revenue generation and economic growth in Nigeria. The study employed ex post facto research design and time series data. The study used a period of 1994 to 2018. The study employed total revenue and gross economic growth while value added tax as independent variable. The secondary data for this study was collected from CBN, FIRS and National Bureau of Statistics (NBS). The secondary data collected from CBN, NBS and FIRS were analysed using descriptive statistics, and simple regression analysis. The findings from the study revealed that value added tax positively and significantly affects total revenue and value added tax positively affects gross domestic product in Nigeria. The study concluded that value added tax impact on the total revenue of government and economic growth in Nigeria.

Oyedokun et al (2018) investigated tax justice and federally collected revenue in Nigeria. The study adopted ex post facto research design and a population comprised of all the figures of tax revenue, GDP and government expenditure from 2000 – 2016. The study adopted secondary data collected from FIRS, CBN, NBS and Federal Ministry of Finance. Tax justice was used as the independent variable while federally collected revenue as dependent variable consisting of VAT, PPT, CIT, CGT, and TET. The data collected from the secondary sources were analysed using univariate analysis, bivariate analysis and multivariate analysis. The results suggested in the short run a negative consequence of expenditure on community and social services on tax revenue but a positive result in the long run, wherein the short run, expenditure on economic services had a positive impact on tax revenue and in the long run, there was a little or no positive impact using VAR impulse-response function. Also using the VAR variance decomposition, tax revenue was responsible for the variation in self at an average of 85% both in the short and long run horizon, whereas expenditure on economic services and expenditure on community and social services were responsible for variation in tax revenue at a constant value of 1% and 3%, correspondingly while expenditure on administration had an increasing responsibility in determining the variation in tax revenue. Hence, the study concluded that tax justice enhancing tax revenue generation in Nigeria.

METHODOLOGY

This investigation utilized cross sectional survey research design. This design was chosen for the reason of its potential to provide critical responses to the study objectives, research questions and hypotheses. Cross sectional survey research was chosen on the basis of respondents' accessibility and spread of private sector employees in Bayelsa State. The target population of the study consists of Bayelsa State formal employees, who comprised the bulk of formal sector employees in the State. A sample size of 385 of formal sector employees was determined using Cochran (1977) standard formula. According to Appah (2020), this formula was preferred for the reason that it is utilised for an infinite population size (Total No of private employees in Bayelsa State is unknown). The formula computation is presented as follows:

$$\boldsymbol{n = \frac{Z^2 \times P \times (1 - P)}{C^2}}$$

$$= \frac{\mathbf{1.96}\ \boldsymbol{x}\ \mathbf{1.96 \times 0.5 \times (1 - 0.5)}}{\mathbf{0.05}\ \boldsymbol{x}\ \mathbf{0.05}}$$

$$= \mathbf{384.16} => 385$$

Z = Z-value (e.g 1.96 for a 95% Confidence level)
P = Population proportion in percentage expressed as decimal 50% (0.5).
C = Confidence interval or margin of error allowable in the sample estimate of population which is valued to be 5% (0.05)

This study utiltised primary data as the instrument for data collection from a well structured questionnaire on a five-point Likert scale, ranging from strongly agree to strongly disagree, and it was pretested to establish the validity and reliability of the instruments. Data were collected through the self-report of the respondents in formal private employees in Bayelsa State and analysis was executed through Stata software and SmartPLS version 4 for structural equation modelling (SEM). The justification for using Stata is to enable the researchers to apply multivariate regression, while SmartPLS with the use of structural equation modelling is to establish the indirect test of intervention analysis and to obviously display the path of arrows for the hypotheses put forward in the investigation by means of a lane diagram.

The study variables were designed by the researchers through existing scientific literature (Lawal et al, 2024; Mumo & Muthinja, 2023; Abdinur et al, 2022; Ihenyen & Ogbise, 2022; Omesi & Appah, 2022; Pescador & Caelian, 2022; Oyedokun et al, 2021; Oladele et al, 2021; Appah et al, 2020; Nwala & Gimba, 2019; Adegbite & Fasina, 2019) on tax laws, revenue generation and tax justice. The questionnaire consists of two sections of A and B. Section A consists of demographic data while Section B consists of statements measuring respondents perceptions on PITA, CITA, CGTA, ETA and VATA, TAXJ and TAXI (see appendix). Nevertheless, when questionnaires were distributed to respondents' for data collection, only 264 persons responded to the questionnaire. A total of 243 questionnaires were used for the data analysis. As a result, 121 respondents failed to return the questionnaires, and 21 questionnaires were not properly filled by the respondents. This implies a response rate for questionnaire was 69%.

Appah (2020) noted that validity of a measurement instrument is when an instrument measures what it is supposed to measure and this study adopted content validity where the instrument contains sufficient reporting of the different aspects of the constructs. This was derived through the structuring of the questionnaire by academics, tax professionals and chartered accountants in Bayelsa State. The authors adopted Cronbach's alpha to determine the reliability of the instrument using the Statistical Software for Social Sciences (SPSS). The reliability statistics are presented in Table 1 below.

The coefficients in table 1 revealed that the dimensions of the research instruments are above the threshold of 0.70, which means the measurement instrument possesses internal consistency. As suggested by Appah (2020), the reliability indicator is good when the coefficient is above 0.70.

Table 1: Reliability Statistics of Measuring Instrument

Construct	Number of items	Cronbach Alpha
Personal Income Tax Act (PITA)	5	0.74
Company Income Tax Act (CITA)	5	0.82
Capital Gains Tax Act (CGTA)	5	0.76
Education Tax Act (EDTA)	5	0.84
Value Added Tax Act (VATA)	5	0.72
Tax Justice (TAXJ)	5	0.77
Tax Income (TAXI)	5	0.80

Source: Authors' Creation (2024)

RESULTS AND DISCUSSIONS

Table 2: R-Square Adj.

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Productivity Improvement	0.546	0.568	0.092	5.935	0.000

Source: Authors' Computation (2024)

The study investigated the relationship between tax laws and revenue generation in Bayelsa State, Nigeria, with tax justice acting as a moderating variable. The adjusted R^2 of 0.546 indicates that the model explains 54.6% of the variance in revenue generation.

Table 3: Tax Laws & Revenue Generation and Tax Justice

	Original Sample (O)	Sample Mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Remarks
PERSONAL INCOME TAX ACT -> TAX INCOME	1.936	1.990	0.824	2.349	**0.024**	**H1 Supported**
COMPANY INCOME TAX ACT -> TAX INCOME	3.685	4.109	1.839	2.004	**0.048**	**H2 Supported**
CAPITAL GAIN TAX ACT -> TAX INCOME	4.900	5.177	1.691	2.897	**0.004**	**H3 Supported**
VALUE ADDED TAX ACT -> TAX INCOME	0.238	0.099	0.111	2.153	**0.038**	**H4 Supported**
EDUCATION TAX ACT -> TAX INCOME	1.232	1.413	0.448	2.751	**0.005**	**H5 Supported**
TAX JUSTICE -> TAX INCOME	2.195	2.043	0.812	2.703	**0.007**	**H6 Supported**
TAX JUSTICE x PERSONAL INCOME TAX ACT -> TAX INCOME	0.390	0.407	0.134	2.920	**0.003**	**H7 Supported**
TAX JUSTICE x COMPANY INCOME TAX ACT -> TAX INCOME	1.323	1.491	0.620	2.135	**0.036**	**H8 Supported**
TAX JUSTICE x CAPITAL GAIN TAX ACT TAX -> TAX INCOME	1.095	1.196	0.402	2.379	**0.012**	**H9 Supported**
TAX JUSTICE x VALUE ADDED TAX ACT -> TAX INCOME	1.014	1.041	0.500	2.028	**0.042**	**H10 Supported**
TAX JUSTICE x EDUCATION TAX ACT -> TAX INCOME	0.396	0.466	0.143	2.778	**0.006**	**H11 Supported**

Source: Authors' Computation (2024)

On table 3 the first hypothesis (**H_1**), which proposed that Personal Income Tax Act positively and significantly affect revenue generation (tax income) in Bayelsa State, Nigeria, the result was significant ($\beta = 1.936$, $t = 2.349$, $p = .024$), leading to the support of **H_1**. For **H_2**, concerning Company Income Tax Act positively and significantly affect revenue generation (tax income) in Bayelsa State, Nigeria, the result was significant ($\beta = 3.685$, $t = 2.004$, $p = .048$), thus **H_2** was supported either. For **H_3**, which proposed that Capital Gains Tax Act positively and significantly affect revenue generation (tax income) in Bayelsa State, Nigeria, the result was significant ($\beta = 4.900$, $t = 2.897$, $p = .004$), meaning **H_3** was supported. For **H_4**, relating to Value Added Tax Act positively and significantly affect revenue generation (tax income) in Bayelsa State, Nigeria, the finding was significant ($\beta = 0.238$, $t = 2.153$, $p = .038$), leading to the support of **H_4.** For **H_5,** pertaining to education tax act positively and significantly affect revenue generation (tax income) in Bayelsa State, Nigeria, the finding was significant ($\beta = 1.232$, $t = 2.751$, $p = .005$), thus **H_5** was supported.

The moderation analysis showed that **H_6**, which posited that tax justice positively and significantly affect revenue generation (tax income) in Bayelsa State, Nigeria, the finding was also significant ($\beta = 2.195$, $t = 2.703$, $p = .007$), thus **H_6** was supported. For **H_7**, concerning tax justice moderates positively and significantly the relationship between Personal Income Tax Act and revenue generation (tax income) in Bayelsa State, Nigeria, the result was significant ($\beta = 0.390$, $t = 2.920$, $p = .003$), leading to the support of **H_7.** For **H_8**, concerning tax justice moderates positively and significantly the relationship between Company Income Tax Act and revenue generation (tax income) in Bayelsa State, Nigeria, the finding was significant ($\beta = 1.323$, $t = 2.135$, $p = .036$), meaning **H_8** was supported. For **H_9**, pertaining to tax justice moderates positively and significantly the relationship between Capital Gains Tax Act and revenue generation (tax income) in Bayelsa State, Nigeria, the result was also significant ($\beta = 1.095$, $t = 2.379$, $p = .012$), leading to the support of **H_9**. For **H_{10}**, concerning tax justice moderates positively and significantly the relationship between Value Added Tax Act and revenue generation (tax income) in Bayelsa State, Nigeria, the outcome was significant ($\beta = 1.014$, $t = 2.028$, $p = .042$), thus H10 was supported. Finally, for **H_{11}**, which proposed tax justice moderates positively and significantly the relationship between education tax act and revenue generation (tax income) in Bayelsa State, Nigeria, the result was significant ($\beta = 0.396$, $t = 2.778$, $p = .006$), meaning that **H_{11}** was supported.

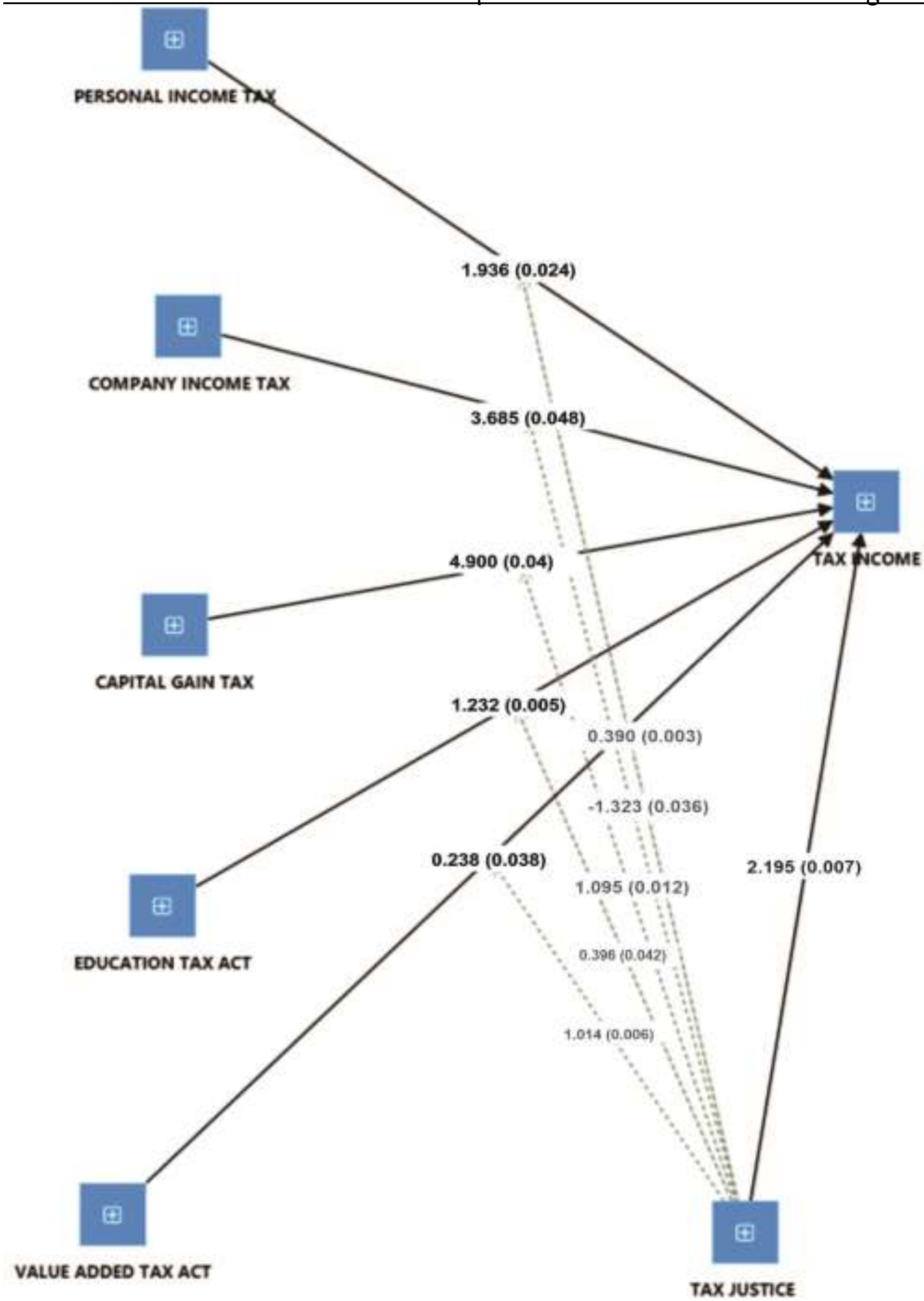


Figure 2: Process-Based Approach of Smart PLS

DISCUSSION OF FINDINGS

The paper explores the nexus between tax laws and revenue generation in Bayelsa State, Nigeria: the moderating influence of tax justice. The findings of the study indicated that tax laws (Personal Income Tax Act) have positive and significant effect on revenue generation (tax income) in Bayelsa State, Nigeria. This research outcome is corroborated by the empirical evidence of prior studies of Gunel and Didinmez (2022) who demonstrated that tax laws positively and significantly affects tax revenue in a study of 59 nations from 2022 to 2018. In the context of other empirical studies, Simbachawene (2018) investigated the determinants of tax revenues in Tanzania using data from 1999-2015 and suggestedd that tax laws positively and significantly affected tax revenue. Similarly, Syadullah (2015) conducted a study of administrative factors, such as the power of law on tax revenues in Southeast Asian Nations (ASEAN – Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Vietnam) and revealed a positive and significant association between tax laws and tax revenues. Also a recent study carried out by Baker et al (2023) on governance quality and tax compliance in Malaysia, the results suggests that tax laws (rule of law) positively and significantly impact on revenue generation (tax income). Conversely, there are other studies that disagree with the findings of the current study. The study carried out by Nnyanzi et al (2016) that investigated tax laws and revenue in East Africa from 1980-2014 and the investigated done by Ashraf and Sarwar (2016) using the data from 50 developing nations from 1996-2013 disclosed a negative relationship between tax laws and tax revenues. Nevertheless, despite the negative link between tax laws and tax revenues in some countries, the outcome of some previous studies supports the findings of the current study that Personal Income Tax Act positive and significant effect on revenue generation (tax income) in Bayelsa State, Nigeria.

Considering the empirical evidence of tax laws (Company Income Tax Act) have positive and significant effect on revenue generation (tax income) in Bayelsa State, Nigeria, the findings indicated that there was a positive and significant association between company income tax act and revenue generation in Bayelsa State, Nigeria. In view of previous studies, Syadullah (2015) conducted a study of administrative factors, such as the power of law on tax revenues in Southeast Asian Nations (ASEAN – Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Vietnam) and revealed a positive and significant association between tax laws and tax revenues. Similarly, Gunel and Didinmez (2022) who demonstrated that tax laws positively and significantly affect tax revenue in a study of 59 nations from 2022 to 2018. On the contrary, some studies (e.g. Nnyanzi et al, 2016; Ashraf & Sarwar) revealed a negative association between tax laws and revenue generation. However, our finding that there was a positive significant association between Company Income Tax Act and revenue generation in Bayelsa State, Nigeria is supported by the existing empirical scholarship.

Evaluating the empirical evidence of capital gains tax act and revenue generation in Bayelsa State, Nigeria, prior research findings supported the current study that tax laws (Capital Gains Tax Act) positively and significantly affect revenue generation (tax income) in Bayelsa State, Nigeria. The studies of Baker et al (2023), Gunel and Didinmez (2022), Syadullah (2015), revealed that tax laws impact on revenue generation positively and significantly. This implies that tax laws effectively and efficiently implemented accordance with the rule of law promotes the revenue generating capacity of government. Nonetheless, some studies (e.g. Nnyanzi et al, 2016; Ashraf & Sarwar, 2015) also indicated a negative link between tax laws and revenue generation. Consequently, the study of Baker et al (2023), Gunel and Didinmez (2022), Syadullah (2015) affirmed the findings of the current study that Capital Gains Tax Act and revenue generation in Bayelsa State, Nigeria.

Considering, Value Added Tax Act and revenue generation (tax income), our study demonstrated a positive and significant association between Value Added Tax Act and revenue generation in Bayelsa State, Nigeria. This finding concurs with the findings of Syadullah (2015) that conducted a study of administrative factors, such as the power of law on tax revenues in Southeast Asian Nations (ASEAN – Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Vietnam) and revealed a positive and significant association between tax laws and tax revenues. Similarly, Gunel and Didinmez (2022) who demonstrated that tax laws positively and significantly affect tax revenue in a study of 59 nations from 2022 to 2018. However, some studies (e.g. Nnyanzi et al, 2016; Ashraf & Sarwar, 2015) disagree with our findings that tax revenue impact on revenue generation positively and significantly. Nonetheless, to support the findings of the current study, outcome of previous studies (Baker et al, 2023; Gunel & Didinmez, 2022; Simbachawene, 2018; Syadullah, 2015) demonstrated that tax laws influences the level of revenue generation positively and significantly.

For the nexus between education tax act and revenue generation (tax income), the outcome of the current study demonstrated there was a positive and significant association between Education Tax Act and revenue generation (tax income) in Bayelsa State, Nigeria. The empirical evidence of previous studies of (Baker et al, 2023; Gunel & Didinmez, 2022; Simbachawene, 2018; Syadullah, 2015) underpinned the findings of our current study. Hence, this finding concurs with the study carried out by Syadullah (2015) conducted a study of administrative factors, such as the power of law on tax revenues in Southeast Asian Nations (ASEAN – Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Vietnam) and revealed a positive and significant association between tax laws and tax revenues. Nevertheless, our results differ from the study conducted by Nnyanzi et al, (2016) that tax laws negatively impact on tax revenue. However, our finding that there was a positive significant association between education tax act and revenue generation in Bayelsa State, Nigeria is supported by the existing empirical scholarship.

Evaluating the moderating role of tax justice on tax laws and revenue generation in Bayelsa State, Nigeria, prior studies supported the current study that tax justice positively and significantly moderates the link between tax laws and revenue generation. The finding is corroborated by the empirical evidence of previous studies of Oyedokun et al (2018) that investigated tax justice and revenue collected in Nigeria. The findings of their study demonstrated that tax justice enhancing tax revenue generation in Nigeria. This entail that tax justice moderates the relationship between tax laws and revenue generation in Nigeria. In a similar study carried out by Jun and Yoon (2018), Gunadi and Rahayu (2021), the study demonstrated that tax justice is a key factor that affects tax evasion behaviour. Farrar et al., 2020) noted that tax justice is a vital consideration in taxpayer compliance behaviour. Jun and Yoon (2018) noted that once taxpayers perceive that tax defaulters are not properly punished others will not be obliged to adhere to tax laws. To further support the finding of the current study, the outcome of the prior study implies that tax justice positively and significantly moderates the association between tax laws and revenue generation in Bayelsa State, Nigeria. Also, in the promotion of tax justice, governments can generate revenue in a manner that is equitable, transparent and accountable, and that promotes economic and social justice which leads to increased government revenue.

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This study investigated the moderating influence of tax justice on the association between tax laws and revenue generation in Bayelsa State, Nigeria. The results from the structural equation model established a positive and significant relationship between tax laws (Personal Income Tax Act, Company Income Tax Act, Capital Gains Tax Act, Value Added Tax Act and Education Tax Act) on revenue generation (tax income) in Bayelsa State, Nigeria. The study further indicated that tax justice positively and significantly moderates the link between (Personal Income Tax Act, Company Income Tax Act, Capital Gains Tax Act, Value Added Tax Act and Education Tax Act) on revenue generation (tax income) in Bayelsa State, Nigeria. The study concluded that tax justice moderates positively and significantly on the relationship between (Personal Income Tax Act, Company Income Tax Act, Capital Gains Tax Act, Value Added Tax Act and Education Tax Act) on revenue generation (tax income) in Bayelsa State, Nigeria. Therefore, the following recommendations were reached:

1. The government should accurately interpret existing tax laws to guarantee persistent tax collection among taxpayers, and such revenue generation is the foundation of a good tax system. Hence, for tax laws to be effectively and efficiently implemented, proposing severe rules is recommended as compassion to reshape the attitude of the taxpayers to be more compliant to tax rules and regulations.
2. The government should design and implement a tax system were the wealthy in the society are taxed higher than the poor individuals in the country for effective and efficient revenue generation.
3. The government should streamline tax laws and regulations to reduce the complexity and ambiguity of the Nigerian tax system so as improve on the effective and efficient revenue generation mechanism of the public sector in Nigeria.
4. The government should foster public participation in tax policy discussions to ensure tax justice, transparency and accountability. This can lead to increased government revenue and effective and efficient tax administration for sustainable economic development.
5. The government should regularly review and reform tax laws and policies to meet the demands of the 21st century to ensure fairness, effective and efficient for the generation of public sector revenue.
6. The government should make tax information publicly available through the relevant tax authorities. This can lead to an improvement to tax enforcement and reduction of tax evasion thereby increasing public sector revenue in Nigeria.

Implication of the Study and Area of Further Study

The findings of this study are expected to have vital implications for tax policy makers, practitioners and taxpayers. Tax policy makers can use the outcome of this investigation to understand that tax justice leads to a more efficient and effective tax system, resulting in increased revenue generation; promotes voluntary compliance, reducing tax evasion; ensure fair and progressive tax system, reducing economic social inequality; increases accountability and transparency in tax laws and revenue generation, ensures that tax laws and polices respect human rights and that revenue is allocated effectively to promote public goods and services. The outcome of this study has contributed to tax laws and tax justice literature by empirically confirming theoretical argument that tax justice moderates the link between tax laws and revenue generation. This finding adds to our knowledge of the frontiers of tax laws and policies. Also, this study has implications for taxpayers to understand that tax justice aims to ensure that tax systems are transparent, accountable and promote economic and social justice. Also the protection of rights of taxpayers and ensuring they receive fair treatment.

This study provided vital and insightful findings, but with limitations. The study applied self-reports only due to difficulty in obtaining record-based data. Therefore, longitudinal design can be employed with waves of data collection through an appropriate instrument. Further studies can also investigate the connection between tax laws and revenue generation in Nigeria by including other variables. Further studies should be carried out to investigate other variables such as tax morale, tax evasion and tax avoidance etc. Also, the research outcomes are constrained concerning their generalizability, and extrapolation to other nations should be done with vigilance. As a result further exploration into our proposed model in other countries is encouraged and supported.

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Declaration of Potential Conflict

We declare that there is no potential conflict to the publication of this paper and that the authors make equal contribution to this study.

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