



Development of an Informal Sector and Tenement Taxes Monitoring and Compliance Enforcement Using Intelligent Based Electronic Policing System

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Authors' contributions

This work was carried out in collaboration between both authors. Author OOF designed the study, wrote the protocol and wrote the final draft of the manuscript. Author OO managed the analyses of the study and the literature searches. Both authors read and approved the final manuscript.

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ABSTRACT

Poor tax administration and tax evasion by the informal sectors, as well as non adherence to tenement tax payments with poor statistical data are of concern to local and State governments in Nigeria. This paper studies the problems associated with tax evasion which can be eliminated through the development of an intelligent based electronic policing of citizens in payments of their taxes with tax wizard platform. The tax wizard was developed with a web based css, html and java script programming language at the front end, and SQL at the back end to interact with the database to access each citizens records, and give information to the citizen on its tax liabilities with tax value cards for easy payments; as well as give every property a tax coded number, with caretaker records for default contact. The results shows that with the use of security identification of each citizen registered, the citizen can easily be monitored by various government establishment to enforce compliance. It is discovered that the application of the system

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will erase issues relating to corruption, tax evasion by the informal sector players, increase the revenue generation of government and improve the level of compliance, leading to a better economic growth.

Keywords: Informal sector; personal income tax; tenement tax; compliance; electronic policing.

1. INTRODUCTION

National development is proportional to the level of taxes been paid to its government by citizens either personal or corporate, to finance its developmental activities. When the tax system is not pro-active, there is going to be many disjoints in the economy [1]. A good tax system is expected to be generative enough of financing the anticipated level of public spending in the most efficient and equitable way possible, as well as raise enough revenue to finance essential expenditures without recourses to excessive public sector borrowing [1]. The tax system should raise the revenue in a way that minimized its disincentive effects on economic activities and equitable, which does not deviate substantially from international norms [1,2]. The Nigeria tax system is basically structured as a tool for revenue generation, which derived its legacy from the pre-independence government based on 1948 British tax laws and have been mainly static since independence [2,3]. The need to tax personal incomes throughout the country prompted the income tax management act (ITMA) of 1961 [1,3]. In Nigeria, personal income tax (PIT) for salaried employment is based on a pay as you earn (PAYE) system, with several amendments to the 1961 ITIMA Act [3]. For instance, in 1985 PIT was increased from ₦600 or 10 percent of earned income to ₦2000 plus 12.5 percent of income exceeding ₦6000. In 1989, a 15 percent withholding tax was applied to savings deposits valued at ₦50000 or more while tax on rental income was extended to cover chartered vessels, ships or air craft [3]. In addition, tax on the fees of directors was fixed at 15 percent, and these policies were geared to achieve effective protection for local industries, greater use of raw materials, generating increased government revenue [4,5].

Taxation in Nigeria is enforced by the three (3) tiers of government, namely; the Federal, State, and local government with each having its sphere clearly spelt out in the levies approved list [5,7] as in Table 1. The major tax laws in existence as of September 2003 [6,7], and various related amendment include the following; i) Personal Income Tax act of 1993; ii) Companies profits Tax of 1990; iii) Petroleum

profits tax act of 1990; iv) The Petroleum tax act of 1990; v) Value –added tax act of 1990; vi) Education Tax Act of 1993; vii) Capital gain act of 1990; viii) Customs and Excise management Act of 1990; ix) Minerals and mining act of 1999; x) Stamp duties act of 1990; xii) 1999 constitution of the federal republic of Nigeria.

With the exception of the 1999 constitution of the Federal Republic of Nigeria, the tax laws had been amended on a yearly basis in conjunction with the annual budget to correct loopholes and to promote their use as macroeconomic management instruments [5]. Personal income tax (PIT) and capital gains tax and stamp duties payable by individuals are legislated by the federal government, but collected by state authorities [5,7].

Informal Sector of the economy include all those not involved in formal sector of employment where the personal income tax can easily be deducted under the PAYE system. The class of these informal sector workers includes the artisans, traders and farmers. Since the early 1990s, Nigeria has been moving away from direct to the indirect taxation considered to be less misrepresentation of facts. VAT, for instance, is less distorted because it is applicable to the value-added contents of imports and of domestically produced goods. The potential for maximizing the benefits of this taxation however, is constrained by structural problems in the economy. The predominance of the informal sector, constituting more than 50 percent of the country's economy, enables most domestic production to circumvent VAT [5,8,9]. Informal Sector income tax assessment and collection are rudimentary at present, with lack of adequate record keeping, and the records for payments often ambiguous. Often tax administration resorts to estimates that are prone to a wide margin of error, or open up tax evasion opportunities and corrupt practices. Ariyo [3] in 1997 points out that the proportion of self-employed relative to the total working population is substantial, yet tax authorities have not devised appropriate means of collecting effective personal income tax from this group. In fact, income from the self-employed or informal sector activities is grossly

Table 1. Nigeria's tax system (taxes and levies approved for collection) Decree No. 21 of 1998 [5,7]

Federal government	State government	Local government
<ul style="list-style-type: none"> • Company income tax • Petroleum profit tax Value – added tax (applies to companies, residents of the federal capital territory and non-resident individuals) Capital gains tax (applies to corporate gains tax (applies to corporate bodies and Abuja residents) Stamps duties (applies to corporate bodies) Withholding tax (applies to companies) • Personal income tax (applies to personnel of the armed forces, police, external affairs ministry, and residents of Abuja) 	<ul style="list-style-type: none"> • Personal income tax (applies to residents of the state) Withholding tax (individuals only) • Capital gains tax (individuals only) • Stamp duties (applies to instrument executed by individuals only) • Road taxes (e.g. vehicle license) • Taxes on pool bets, lottery and casino wins Business premises and registration fees in urban and rural areas: Urban area as defined by each state, maximum of; (i) ₦ 10,000 for registration, and • (ii) ₦5, 000 per annum for renewal of registration; Rural area (i) ₦2, 000 for registration, and (ii) ₦1,000 per annum for renewal of registration • Development levy (max. of 100 per annum applies to taxable individuals only) Street name registration fees (state capital only) Fees for right of occupancy on urban land owned the state government Market taxes and levies where state finance is involved • Miscellaneous revenue (e.g. rent on property) 	<ul style="list-style-type: none"> • Tenancy rate Shops and kiosks rates • Fees for on-off liquor license • Fees for butcher slabs • Fees for marriage, birth and death registrations Fees for street name registration (except those of federal and state governments) Cattle tax, applies to cattle farmers only Entertainment and road closure levy Fees for radio and television license • Vehicle parking and radio licenses fees Charges for wrongful parking fees for public convenience, sewage and effuse disposal • Customary ground permit fees • Fees for permits for religious establishments Fees for permits for signboards, bill boards and advertisements

Note: Other major taxes authorized under different tax includes; (i) mining, rents and royalties; (ii) customs and excise duties (i.e., import and export duties), and (iii) miscellaneous revenue (e.g. earning from oil sales, rents on property [5,7]

untapped [3,5,6]. This situation also applies to excise tax and VAT because retail trade in Nigeria is incredibly large but substantially informal. The coverage of these forms of taxes depends largely on the extent of economic progress. Any undeclared economic activity such as hidden businesses or underground transactions which is predominant with Informal sectors is termed underground or hidden economy. The major

issue is how inland revenue authorities would tackle hidden economy covering these groups [5,9]:

- a) Business that should be registered to pay tax, such VAT, but are not;
- b) People who work in the hidden economy such as the rural areas with difficult terrain and pay no tax at all on their earnings.

- c) People who pay tax on some earnings but fail to declare other additional sources of income.

The underground economy is just one of many concerns that affects the tax system [5,9]. Whenever there are taxes, there will be tax evasion, and its consequences, alters the way in which government can deliver to its citizen on infrastructural development and income distribution. Therefore, the underground economy needs to be taken into account in predicting the impacts of tax changes [3,5,9]. On the issue of corruption, "In many cases political corruption is at least as serious as corruption of the tax bureaucracy [10]. Low salaries for tax officials, political protection of prominent tax evaders, poor monitoring of junior officials, high tax rates, high levels of discretion for the tax official, and poor information, generally are some of the Africa, Asia and Latin America" tax problems [5,9,10]. Measures to reduce corrupt practices are needed on a variety of fronts, and they need to be applied on an ongoing basis over a long period of time [11]. It is essential that as with reform, addressing corrupt tax practices come to be regarded as an on-going process and not as one-off event [5,10]. In the transition economics, ensuring that government officials and others do not misappropriate state assets is also a hugely challenging task because of the unclear nature of property rights and enforcement problems [5,7,10]. In any explanation of the phenomenon of corruption, in general, as well as in the specific case of corrupt tax practices, the principal-agent model (or agency theory) is frequently used [12,13]. The principal is usually a person or organization on whose behalf the agent undertakes various tasks. To avoid corruption, the key then is to design incentive structures in such a way that the agent acts in the interest reducing the opportunities for corruption, and strengthening the mechanisms for monitoring and punishment [5,8,12]. Corruption is prevalent in the administration of taxes and duties. Until very recently, it was commonplace to collect tax payments partly on behalf of one's self and partly for the government. Evaders prefer to bribe officials rather than pay taxes. Tax assessors collude with taxpayers, particularly with regard to the PIT, or in some cases, in connection with the assessment.

In Table 1, Federal government taxes had been well addressed with series of platforms in use to collect necessary taxes from citizens, however

States and Local governments taxes as it relates to informal Sector, tenement and others related are yet to be brought to the tax net in full. Personal income tax as it applies to the resident of a State is meant for State government collection, to boost their internal revenue generation, and informal sector constitute over 50% as enumerated [5,8]. In order to solve the problems of underground economy and informal sector tax evasion and also address the issue of corruption that is prevalent in the system with tax officials in tax collection, a tax monitoring and compliance enforcement platform is developed in this work. The tax platform was designed in such a way that is very interactive, and in a way to resolve the issue of double taxation.

2. MATERIALS AND METHODS

The materials required for the development of the informal sector and tenement taxes monitoring and compliance enforcement is an electronic policing system package [14,15] developed for the maintenance of law and order in a given society. From the electronic policing package, the National security identification number NSI [15,16] generated for each citizen registered for monitoring is used for the tax payer as its primary input, to decide whether he/she is qualified for taxation as entrenched in the country's legislation. A Pentium 3 board with 800MHz speed, 2GB hard disk, 128MB memory, 31/2 floppy drive, a laser jet printer, enhanced keyboard with mouse form the hardware components required for the development, while the program used was developed with a web based css, html java script programming language at the front end, and SQL at the back end to interact with the database, as well as a mobile hand phone in use for the citizen end [14,15,17].

The method adopted in the work include visits to Ekiti State Inland Revenue Service (EKIRS) as well as Ondo and Osun States of Nigeria to gather necessary information and data required for taxation of citizens. The information from the Ekiti State Inland Revenue Service (EKIRS) were compared with Ondo and Osun States of Nigeria, to cater for likely differentials in the design. A flowchart for the electronic policing of informal tax payers were developed as shown in Fig. 1a, from the basic information and data received from EKIRS while tenement tax development flowchart is as shown in Fig. 1b. The tax payment platform was developed in a way that the tax payer can easily enter its

NSI [15,16] on its tax wizard platform on his/her personal information, and login into its tax mobile device, with its password for security of accounts. The basic information required for

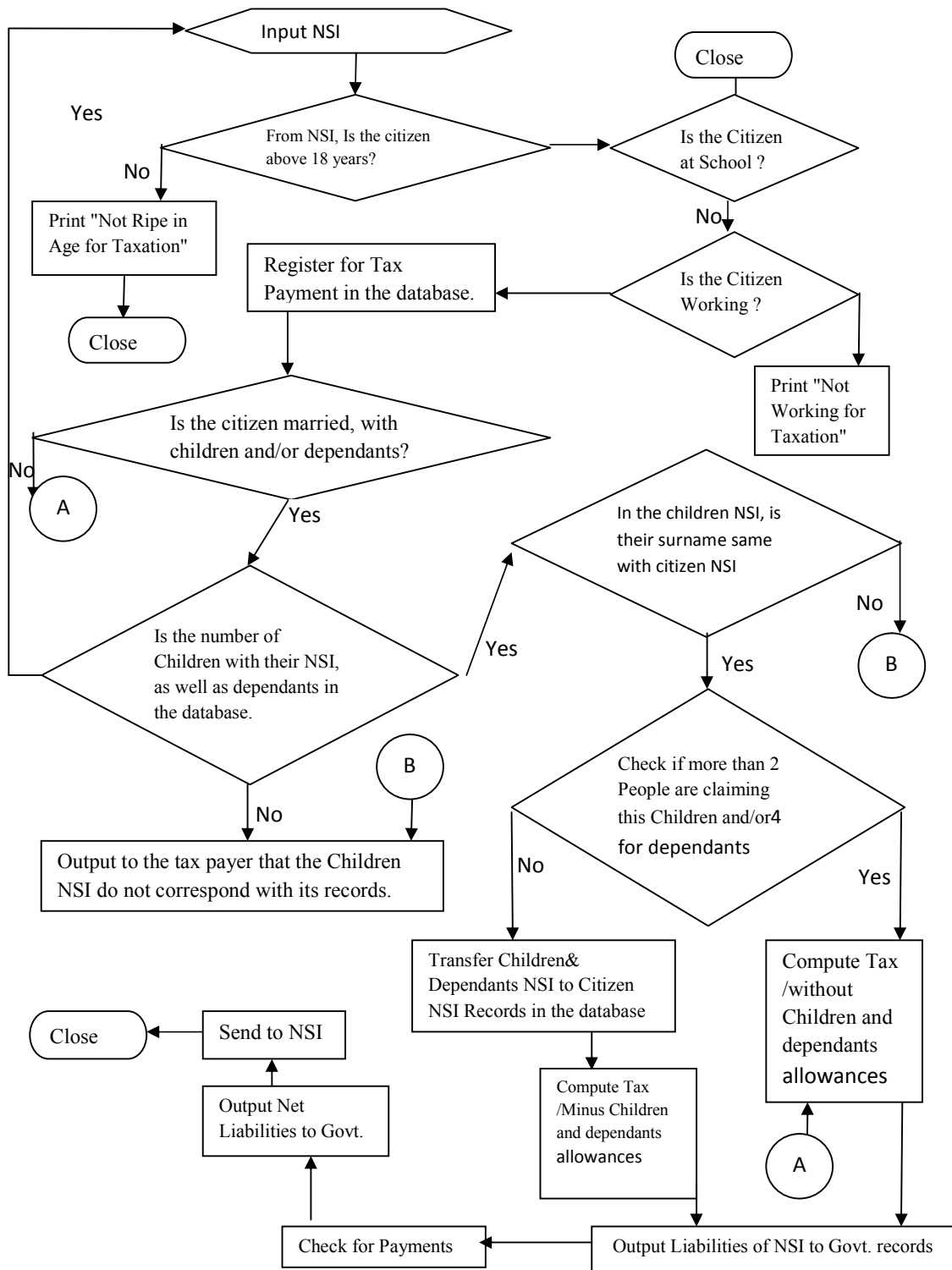


Fig. 1a. Flowchart design for electronic policing of Informal tax payers

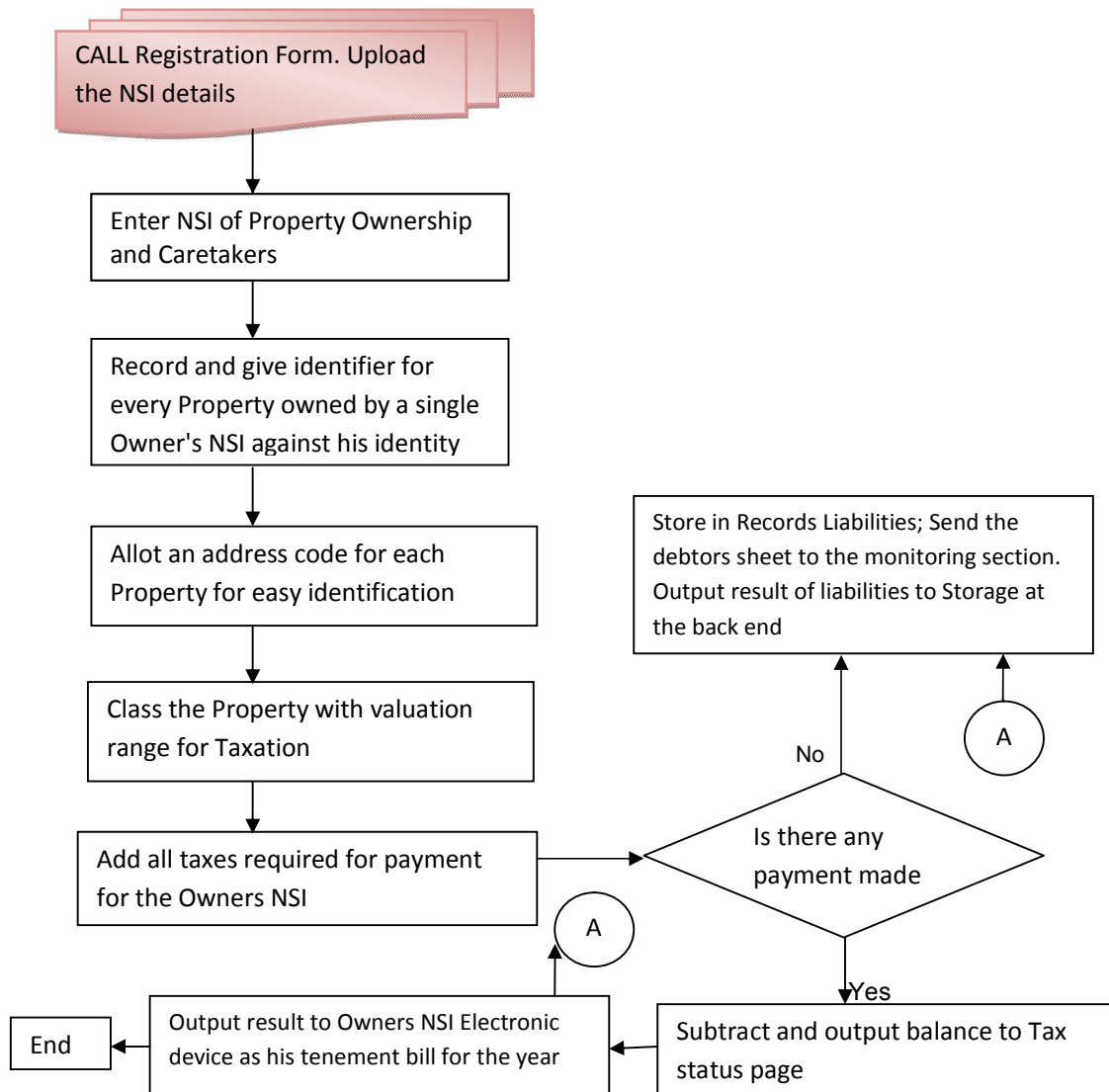


Fig. 1b. Line flowchart for tenement tax platform development

taxation of informal class citizen include: i. Age to determine suitability for tax payments, ii. Nature of work and whether the citizen is actively engaged, iii. The number of children as well as dependents, iv. The average salary per month. These information are used for the computation of tax as well as necessary allowances, and the maximum number of children and dependents allowed for necessary allowances. The tax registration form was developed as well as the payment status platform. On the payment status platform, a user can easily use a tax value card developed for purchase to pay for fractions or whole of its tax liabilities, while the database is designed to store the details of

every transactions and feedbacks with verifiable dates.

In the tenement tax development, the NSI [14,15] of the property owner as well as its caretaker is used to record and give an identifier for every property owned against the ownership identity, with address code for easy identification of location. The property is valued based on a range of classification for taxation, and all property taxes for a single owner are summed up and posted to his electronic mobile device for information, while the liabilities are stored in the database for payments made and defaults monitoring.

3. RESULTS AND DISCUSSION

With the citizen registration on the National security information platform [14,15,16] which already has its comprehensive data captured, and issuance of a National identification number [NSI], the citizen enters its NSI number with its password to login into the developed integrated electronic policing (Intpolis) [14,15] Tax wizard platform as shown in Fig. 2. From this platform page, the tax registration form is loaded to request for some details required for tax determination.

The registration form includes filling of Employment details which may be in most cases - a self employer, and if not a self employer, the employer's name is requested for filling as shown in Fig. 3.

The average monthly Basic salary is requested to be filled in, to know whether the salary is below or above the minimum taxable in the year in question. The National Identification

Number of the children and dependents are requested for. From the NSI of the children as well as dependents, wrong information are easily filtered out, in which after the press button is pressed a message of necessary adjustments required is displayed as shown in Fig. 4 for a case in which the surname of the child whose NSI was provided does not correspond to the Surname of the taxable adult. If wrong dependents NSI were provided, the response from Fig. 4 gives a message that the dependant is not registrable for the tax relieve intention. In this case, issues relating to lies, corruption and incorrect information is easily filtered. If the registration is successful, the response page as shown in Fig. 6 is displayed on the users mobile device. The software uses the successful information supplied to calculate the necessary tax to be paid by the citizen in the year of assessment , as well as information on part payment made under the total tax paid till date in the year, including what remains to be paid for that same year as shown in Fig. 5.



Fig. 2. Login authentication

Tax activities

[Tax Menu](#)
[Tax Registration](#)
[Check Tax Status](#)
[Pay Tax](#)

Personal Income Tax Payment Platform

Tax Registration Form

Employment Details:

Employment Status: ▼
Employer's Name: ▼
Enter Monthly Basic Salary:

Children Details:

Child 1 NSI:
Child 2 NSI:
Child 3 NSI:
Child 4 NSI:

Dependants: Details:

Dependant 1 NSI:
Dependant 2 NSI:

Check Status

Fig. 3. Tax activities on the platform

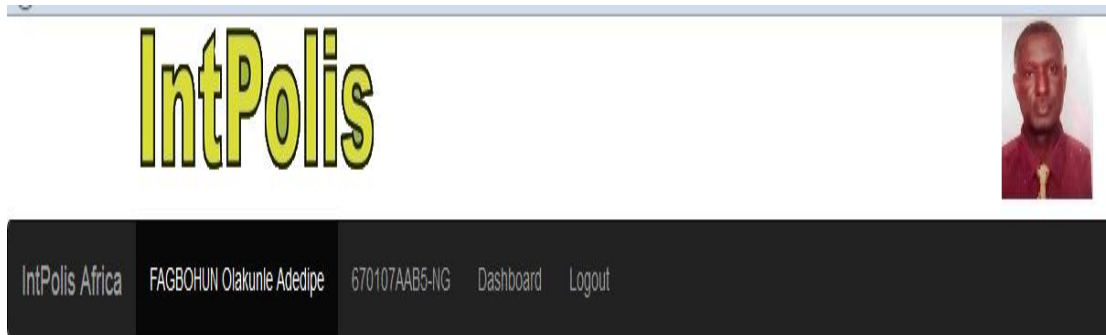


Fig. 4. Children details failure notice

If the citizen decides on paying daily, weekly or monthly, the platform supports such with a tax value card containing the serial number, the pin number as well as tax card value, as shown in Fig. 7 which is entered from the users mobile device for easy payment. The tax value card design is as shown in Fig. 8 with the tax value card containing the card pin number, the serial number and the value or amount for payment entered on the tax payment platform, which is sent to receive a payment confirmation. The tax

value card is designed to be available for sale on the shelf. For every payment, a payment configuration is sent to the citizen to confirm payment success as displayed in Fig. 9.

This has solved the problem of easy monitoring of citizens in their responsibilities to government by paying their taxes, without any means of evasion, as been practiced. On whether people would declare their normal income for the month or year, it is the duty of the tax administrator to

administer a minimum tax to its working population, except there is a proven case, of been a student, sickness, unfit or jobless. From the developed platform, the government would be able to gather huge financial resources from the artisans and other informal sector players.

On the issue of corrupt officers, the platform had already proffer a solution, in that, it adds more burden and losses to the tax payer, if the tax

officials are bribed, in that it will not reduce its tax burden in its records, thus the tax payer is encouraged of buying a tax card on his own and load, for payment into government accounts to reduce his tax burden. Bribing would not be able to lessen or reduce the tax liability on any citizen or property owner records, which will reflect in his children's name at school if allowed to work in that form.

IntPolis Tax Wizard

Tax activities

[Tax Menu](#)
[Tax Registration](#)
[Check Tax Status](#)
[Pay Tax](#)

Personal Income Tax Payment Status

Total tax to be paid for the year 2016 is N8568


Total tax paid till date in the year 2016 is N500

Remaining tax amount to be paid for the year 2016 is N8068

Would you like to pay now? [Click here to pay](#)

Check Status

Fig. 5. Personal tax menu and liability information



The screenshot shows the IntPolis Tax Wizard interface. At the top left is the IntPolis logo. To the right is a user profile picture. Below the logo is a navigation bar with the text: FAGBOHUN Olakunle Adedipe, 670107AAB5-HG, Dashboard, Logout. The main content area displays "IntPolis Tax Wizard" and a central message: "Tax Registration is successful!". There are three buttons: "Tax activities" on the left, "Check Status" on the right, and the central message is flanked by two blue buttons.

Fig. 6. Response for successful registration

Serial Number	Pin number	Card value
PI0000001	9801494092	₦500.00

Fig. 7. Tax value Card design

Fig. 8. Tax payment online form

Poor monitoring is solved, with easy readings from the hardware of defaulters which can easily be contacted by messages on his phone or other electronic communication device as warning before task force street checks.

Tenancy or tenement rate as in Table 1 is to be collected by local governments in Nigeria. This rate however is not being collected because of loopholes and corruption in the system without the application of technology to safeguard against such as earlier discussed. The rate or tax is to be collected by the local government to finance some of its capital and overheads, and in order to achieve this objective in addition to informal taxes platform, the platform as shown in Fig. 10 is developed.

From the personalized login of the citizen, as shown in Fig. 10a, the citizens can easily select whether he wants to register a new property, or check his tenement tax status or pay his property tenement tax for the year, as shown in Fig. 10b.



Fig. 9. Payment confirmation

The registration form developed for this property tax remission is as shown in Fig. 10c, and is expected to gather information about the owner of the property as well as the caretaker, who is in charge of the development, as well as the location address of such property with its description as developed with the use of the flowchart of Fig. 1b. It is to be noted that the system gives a unique code to the property for referencing as in Fig. 11a, and as such it is very easy to contact the Owner/caretaker of any default in its property tax payments, while blocking every avenue hitherto unaddressed, in the area of revenue loss, and corrupt acts of the tax collecting agents.

With the registration of a property, the unique code for identification and policing becomes the monitoring reference for the development as in Fig. 11a, in which case, on the tenement tax platform, it is registered against the name of the house property caretaker, for tax obligations. With the property identity (id) entered and submitted to the tenement tax platform, the tax status of the property can easily be viewed by the caretaker as shown in Fig. 11b, without the need for a the third party interference, which resolves to a large extent the issue of in-house corruption.

In the tenement tax notification of Fig. 11b, the total amount of tax to be paid on the property with its identifier is stated for the year in question, while the total amount already paid by the caretaker is stated, and the balance expected for payment is displayed on the owner/caretaker electronic device when viewed without Interference.

The system was designed in a way to allow for paying of taxes in installments with the use of tax value cards developed as in Fig. 7, until the whole payment is made without a visit to any tax office.



Fig. 10a. Personalized login

Personal Income Tax



Tenement Tax (For House Owners/Landlords)



Fig. 10b. Tenement tax platform

nergies/tax_wizard/tenemet_reg.php

Int-Polis Tax Wizard

Tax activities

Tax Menu

Tenemet Tax Registration

Check Tenemet Tax Status

Pay Tenemet Tax

Owner's NSI
670107AAB5-NG

Caretaker's NSI
940225AAA2-NG

Caretaker's Name
FAGBOHUN Oyeyemi Abraham

Type of Property
Duplex

Usage Type
Private

State Located (For Property)
Ekiti

Local Government
ado

Located Town
Adebayo

Zone
NOVA

Area
Area1

Street
Ile-Ileri

House No
AF43

Preview Details

Fig. 10c.Tenement tax registration platform

Tax activities

[Tax Misses](#)
[Tenement Tax Registration](#)
[Check Tenement Tax Status](#)
[Pay Tenement Tax](#)

Tenement Tax Status

Enter your House ID to check status

House ID:

Registered House(s) ID
EK/AD/02/01/01/01/B7

Fig. 11a. Tenement tax status checker

Tenement Tax Status

Your total tax to be paid for House ID:
EK/AD/02/01/01/01/B7
for the year 2016 is **N1000**

The total tenement tax paid for House ID:
EK/AD/02/01/01/01/B7
in the year 2016 is **N**

Remaining tax to be paid for House ID:
EK/AD/02/01/01/01/B7
for the year 2016 is **N1000**

Fig. 11b. Tenement tax notification platform

Tenement Tax Payment Platform

Thanks for your decision to pay your tax, kindly Enter payment details below

Select House ID to pay for

Tax Card Pin:

Tax Card Serial No:

Fig. 11c. Tenement Tax payment platform

With the information of Fig. 11b, handy to the owner/ caretaker, the caretaker can be forwarded a text message from the tax office through its mobile phone as entered in its stored records to redeem its debt profile. The tenement tax payment platform developed for the tenement tax payment as in Fig. 11c, is used by the property owner/caretaker, to pay its property tax by buying

the tax value card as exemplified in Fig. 7, to enter its tax card pin and serial number to reflect the amount of payment he desires.

The tenement tax coding view from the back-end java script and SQL programming is as shown in Fig. 12a, with State and local governments code, towns under the local government and its code;

Zones and Areas with street definitions in codes under the streets, as well as the property number, for easy identification of compliance and tax payment monitoring.

monitored. This record gives a clear indication of what is expected for each local governments, on what had been paid, as well as being expected.

Fig. 12a result at the backend is used to solve the problem of lack of statistical data, in which case, taxes from each street, area, zones, towns, and local government area can easily be

The registration coding view which shows the owner NSI, as well as the property caretaker NSI, the house file number and identifier, the property usage type, property type, as well as amount due for payment for the year in question,

+ Options

	serial no	state code	lga code	town	town code	zone	zone code	area	area code	street	street code
<input type="checkbox"/>	1	EK	AD	Adebayo	01	NOVA	01	Area1	01	Ile-Ileri	02
<input type="checkbox"/>	2	EK	AD	Dallimore	02	Oke-bola	01	Jones Area	01	gold	01
<input type="checkbox"/>	3	EK	AD			Olorunda	03				
<input type="checkbox"/>	4	EK	AD			Olorunda	02				

↑ Check All / Uncheck All With selected:

Show: 30 row(s) starting from record # 0

Fig. 12a. Tenement tax coding view from the backend users

+ Options

	serial no	owner nsi	caretaker nsi	house file no	usage type	property type	tax amount	date reg
<input type="checkbox"/>	9	670107AAB5-NG	680512AAA2-NG	EK/AD/02/01/01/01/B7	Commercial	Two-room Apartment	1000	16-06-04
<input type="checkbox"/>	8	820624AAA1-NG	931111AAA1-NG	EK/AD/01/01/01/02/10	Private	Two-Storey building	3000	16-06-03
<input type="checkbox"/>	10	940508AAA2-NG	841231AAA1-NG	EK/AD/01/01/01/02/34	Private	Bungalow	5000	17-02-11

↑ Check All / Uncheck All With selected:

Show: 30 row(s) starting from record # 0

Fig. 12b. Registration for tenement coding view from the backend users.

+ Options

	serial no	nsi	fullname	salary	amount paid	tax pin	tax serial	tax balance	payment date
<input type="checkbox"/>	23	940508AAA2-NG	AFOWOWE Adeyemi James	4000000	900000	1274341407	PI0000006	-840000	2017-02-11
<input type="checkbox"/>	24	940508AAA2-NG	AFOWOWE Adeyemi James	4000000	900000	1274341407	PI0000006	-840000	2017-02-11

↑ Check All / Uncheck All With selected:

Fig. 12c. Payment analysis page of subscribers view from the backend users

with date of registration of the property in the database is as shown from the back-end result of registration for tenement coding view from the backend users of Fig. 12b.

Fig. 12c shows the comprehensive of what had been paid into government accounts, and the indebted citizens. The payment analysis for comprehensive auditing which states the NSI of the property owner, with its biological names, the amount expected and what was paid is as in Fig.12c records. This development of electronic policing of tax compliance and remission to appropriate authorities will solve the problem of corruption and indelicacy in Nigeria and other developing nations experiencing the same problems in informal class tax evasion as in Nigeria.

4. CONCLUSION

This paper shows that the problems of lack of statistical data, poor tax administration and tax evasion in Nigeria, particularly with the informal sector, as well as non adherence to tenement tax payment to government established institutions can easily be addressed with the application of an intelligent based electronic policing of citizens tax wizard platform.

The tax wizard platform uses the NSI of the citizen to create a tax record, which is connected and stored in the government database for monitoring of tax payments compliance and defaults policing. The front-end of the tax wizard platform which is accessible to the citizens with their NSI, is interactive and makes the application easy to use for tax payments. The tax payments are made with the use of tax value cards developed, and the system accepts installment or part payments. The front-end is also used by citizen to check their tax obligations and status without any third party interference. Thus, the amount being paid by the citizens on tax is entering into the designated government account for such purpose. The back-end of the tax wizard platform which is accessible only to the government agencies linked to the platform, provides adequate records on tax payments by the informal class players, with detailed information on citizen tax liabilities. From the back-end, the actual amount of taxes paid can easily be viewed for all citizens at a particular time, which is used to curtail issues of corrupt practices.

The application of the tax wizard platform in informal sector tax payment policing, and

tenement tax payment monitoring and compliance enforcement, is expected to redress issues relating to tax evasion by the informal tax players. This development will also reduce the inherent corrupt practices while increasing revenue generation of government and improving the level of tax payment compliance and leading to a better economic development and growth.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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