Digitalization of Environmental Tax: The Right Tax Policy Reform for Nigeria

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Abstract

The paper examined different tax policy options that are currently under consideration in Nigeria economy in supporting tax policy and its administration reforms. Online tax systems are rapidly replacing cumbersome manual based tax reporting systems which help the ease of doing business in Nigeria by reducing human intervention in the payment and collection of tax and by extension, checks the possibility of connivance of tax officials with fraudulent tax payers to evade tax. Qualitative method was used in generating data for the studies of which tax consultant and policy makers were randomly selected in the north east part of the country, and free rider theory was adopted for the research work. It has been recommended that digitalizing environmental taxes are the most efficient tax policy of pursuing many environmental policy goals. There is also the need for consistency and transparency in the policies. Because imposition of any environmental tax requires countries to be fair, transparent and keep environmental objectives as priorities.

Keyword: *Digitilization, Environmental, Tax, Policy, Nigeria, FIRS*

1. Introduction

It has been well documented that digitalization of environmental taxes is steel in its early stage in Nigeria. However, with the coming up of technology in the 21st century many opportunities as to how the environmental tax policy will be used to ease business for the corporate organization and individuals. Due to the changing business scenario of technological advancement globally, has led to have the need of digitalization of taxation. It has been arguably agreed that