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Research Paper

Tax Consultants as Catalysts: Enhancing Tax Revenue Yield in Nigeria

Kazeem A. SOYINKA
Department of Accounting, Adekunle Ajasin University, Akungba-Akoko, Ondo State.

Oluwafemi M. SUNDAY
Department of Accounting, Adekunle Ajasin University, Akungba-Akoko, Ondo State.

Olufemi O. DABO
Department of Business Administration, Ekiti State University, Ado, Ekiti State.

Ayotunde O. AKINYOSOYE
Department of Accounting, Achievers University, Owo, Ondo State.

Seidat B. FALAYE
Department of Accountancy, Rufus Giwa Polytechnic Owo, Owo, Ondo State.

Abstract
This study addresses significant issues and challenges related to tax revenue generation in Nigeria, particularly focusing on the limited empirical research on the role of tax consultants in enhancing tax revenue yield. While most studies emphasize developed economies, this research aims to explore the effect of taxpayer registration, tax education, and tax assessment on tax revenue yield in Nigeria. A cross-sectional survey research design was employed, and the study utilized Cochran's sampling method to select a sample of 384 respondents from South-west Nigeria. Data was collected in 2025 through questionnaires, both descriptive statistics and inferential statistics were used to test the hypotheses and assess the relationships between the variables. The findings from the study revealed a significant positive correlation between taxpayer registration, tax education, tax assessment, and tax revenue yield. The study concluded that the engagement of tax consultants significantly contributes to improving tax revenue yield and mitigating tax evasion and avoidance. Based on these results, the study suggests that the involvement of tax consultants should be mandatory at all levels of government to enhance tax administration and compliance. The policy implications emphasize integrating tax consultants into the tax system, simplifying tax processes, and investing in tax education programs. Future research is recommended to explore additional variables such as audit practices, consultant qualifications, and regional variations for a more comprehensive understanding of the effect of tax consultants on tax revenue generation.

Keywords: *Tax consultants, tax revenue yield, taxpayer registration, tax education, tax assessment, South-west Nigeria.*

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I. Introduction

Over the years, Nigeria has faced significant challenges in maintaining oil revenue due to factors such as theft, pipeline vandalism, fluctuating oil prices, exchange rate volatility, OPEC quota reductions, and ongoing insecurity (Abdul-Wahab et al., 2022). This decline has prompted the government to seek alternative revenue sources, with taxation becoming a focal point. The inability to meet social needs, provide essential amenities, and manage the high cost of governance has compounded this challenge, alongside a shift away from agriculture, further highlighting the urgent need for enhanced tax revenue collection (Okewole et al., 2022). Globally, developing nations, including Nigeria, experience tax revenue shortfalls, which often result in increased borrowing, higher public debt, and rising interest obligations. According to the Organisation for Economic Co-operation and Development (OECD, 2022), these financial strains can lead to austerity measures that disproportionately affect vulnerable populations, exacerbating socio-economic inequalities and hindering long-term sustainable development.

In addition, insufficient investment in critical sectors such as infrastructure, education, and healthcare has significantly constrained long-term economic growth (World Bank, 2023). Persistent deficits in tax revenue further undermine the ability to achieve sustainable development goals (IMF, 2022). The OECD (2022) reports that many countries experienced sharp declines in tax revenues in 2020, with some facing the lowest tax-to-GDP ratios in decades. This has exposed structural weaknesses within tax systems, including an over-reliance on volatile revenue sources such as corporate taxes and VAT. These issues underscore the urgent need for resilient, equitable tax policies. To address these challenges, governments are exploring reforms aimed at broadening tax bases, improving compliance, and combating tax evasion and avoidance, with the goal of stabilizing and enhancing future tax revenue yields (Qats & Tuck, 2020; IMF, 2022; World Bank, 2023).

In light of the above, government is looking out to a possible mechanism to encourage a robust tax revenue. Achieving this, tax consultants with vary features of able to draw and close the gap between the government and the taxpayer. Tax consultants play a pivotal role in improving tax revenue yields by offering expert guidance on tax policy reforms, enhancing compliance strategies, and identifying new revenue streams. They assist governments in broadening the tax base, simplifying tax codes, and closing loopholes that facilitate tax evasion and avoidance (Nyoman & Yuyung, 2022).

Tax consultants support the use of advanced data analytics and technology to improve tax collection efficiency (Ken, 2022). Their insights help design fair and transparent tax systems, boosting taxpayer confidence and compliance, thereby stabilizing and increasing tax revenues yield (PwC, 2021; EY, 2022). Furthermore, their recommendations on international tax cooperation help address challenges posed by globalization and digitalization (OECD, 2022). Effective taxpayer registration and tax education are crucial, as they provide tax authorities with the necessary tools and information for compliance and enforcement, while enhancing consultants' ability to deliver comprehensive advisory services (Okewole et al., 2022; Ken, 2022). Additionally, tax assessments help rectify errors, amend filings, and resolve disputes with tax authorities (ICAN, 2020).

Despite growing global interest in the role of tax consultants in enhancing revenue generation, the literature reveals persistent gaps in understanding the mechanisms through which consultancy services contribute to tax revenue yield. Prior studies such as Lopez-Laborda and Rodrigo (2021), James and Edwards (2022), and Amin and Asada (2023) have established a positive relationship between tax consultancy and improved tax revenue outcomes. However, these studies fall short of dissecting the specific operational strategies used by consultants to improve taxpayer compliance and fiscal performance. Critical components—such as taxpayer registration facilitation, public tax education campaigns, and the accuracy of tax assessment—remain underexplored dimensions in both developed and developing contexts. Additionally, Bick et al. (2020) and Abdul-Wahab et al. (2022) highlight the lack of longitudinal data to examine the sustainability of revenue gains attributable to tax consultancy services. These gaps limit the understanding of how consultancy interventions evolve over time and adapt to shifts in tax policy, enforcement frameworks, and taxpayer behavior.

Furthermore, existing empirical investigations are predominantly situated outside the Nigerian context, often focusing on more structurally advanced tax environments (Nyoman & Yuyung, 2022; Tan, 2024). Within Nigeria, the scholarship has tended to concentrate broadly on tax compliance (Kiabel & Nwokah, 2021; Leyira & Chukwuma, 2022; Okewole et al., 2022), without isolating the impact of tax consultants on key operational drivers such as registration effectiveness, education outreach, and assessment accuracy. Moreover, the potential for digital tax tools—including e-filing platforms, AI-driven audit selection, and big data analytics—to enhance the productivity and influence of tax consultants remains insufficiently addressed in the literature. This gap is particularly salient in developing economies, where technological infrastructure is emerging but not yet fully leveraged for fiscal tax administration. Consequently, this study aims to fill these critical voids by examining the effect of tax consultants on tax revenue yield in Nigeria, with a focused analysis on how taxpayer registration, tax education, and tax assessment mediate this relationship in the context of an evolving digital tax environment.

Keywords: Tax consultants, tax revenue yield, taxpayer registration, tax education, tax assessment, South-west Nigeria.

II. Literature Review

This section encompasses conceptual, theoretical, and empirical reviews, along with a critical analysis of existing research gaps.

2.1. Conceptual Framework

This section draws from conceptual literature that explores various perspectives on the key concepts pertinent to the study.

2.1.1 Tax Revenue Yield

The necessity of generating sufficient government revenue to sustain public expenditure without resorting to excessive borrowing has called for tax revenue yield. Thus, tax revenue yield has been a crucial indicator of a country's fiscal health and its ability to fund public services and infrastructure (Abdul-Wahab et al., 2022). Tax revenue yield refers to the total amount of tax income collected by a government from all sources, such as income tax, corporate tax, value-added tax (VAT), property tax, and other levies (James & Edwards, 2022). In view of this tax revenue yield, effective tax collection strategies and policies directly influence the amount of revenue a government can generate will be deploy (Adekanbi et al., 2022). Tax revenue yield has evolved with advancements in tax administration, including the adoption of digital technologies, which have improved efficiency and compliance. The importance of tax revenue yield lies in its role in ensuring sustainable public finance, enabling governments to provide essential services such as healthcare, education, and security, thereby promoting economic stability and growth (Gupta et al., 2020; Abdul-Wahab et al., 2022). De-Simone and Stomberg (2021) opined that tax base, tax rates, compliance levels, economic circumstances, government policies and tax consultant are the determinants of tax revenue yield.

Prior studies emphasize the need for robust tax policies and the role of tax consultants in optimizing tax revenue yield (James & Edwards, 2022). De-Simone and Stomberg (2021) highlight that professional tax consulting can significantly enhance tax compliance and revenue collection. Additionally, the integration of technology in tax administration, as discussed by Brockmeyer et al. (2020) and further explored by López-Laborda & Rodrigo (2021), has been shown to increase tax revenue by reducing administrative costs and improving taxpayer engagement. These advancements underscore the dynamic nature of tax revenue yield and its critical importance to economic development (Slemrod & Weber, 2022). The measurement of tax revenue yield involves assessing the total tax receipts over a given period, often annually, and analyzing these figures in relation to the country's Gross Domestic Product (GDP) (Amin & Asada, 2023). This measurement provides insights into the tax effort and the efficiency of tax administration. High tax revenue yield relative to GDP indicates effective tax policies and compliance, while lower yields may suggest issues such as tax evasion, inefficient tax systems, or a narrow tax base (Ahannaya et al., 2021).

2.1.2. Tax Consultants

Tax consultants are professionals or advisor who provide expert advice and services to individuals, businesses, and governments regarding tax-related matters (Gupta et al., 2020). Engagement of tax consultants has grown significantly due to the increasing complexity of tax systems and the globalization of business operations (Braithwaite, 2023). Abdul-Wahab et al. (2022) opined that the main reasons for the engagement of tax consultant lies in the need for accurate tax assessment, efficient compliance, and strategic tax planning to maximize legal tax savings and enhance revenue collection for governments. The role of tax consultants is crucial in reducing tax evasion and errors, thereby contributing to a more effective and trustworthy tax system (Saad, 2020: Gupta et al., 2020; De-Simone & Stomberg, 2021). Furthermore, tax consultants are instrumental in implementing strategies that optimize tax liabilities within legal frameworks, thus contributing to higher and more predictable tax revenues for governments (Abdul-Wahab et al., 2022). Bird and Zolt (2020) established that governments often seek the expertise of tax consultants during the development and execution of new tax legislation or reform initiatives.

Braithwaite (2023) argue that tax consultants include independent tax consultants, tax consultancy firms, and in-house tax advisors. Independent consultants typically offer specialized services to a range of clients, including small businesses and individuals (Aremu & Siyanbola, 2021). Tax consultancy firms in other hand range from small local firms to large international corporations, provide comprehensive tax services, often combining legal, accounting, and advisory expertise (Newman et al., 2021). The in-house tax advisors are employed directly by businesses to manage their tax affairs and ensure ongoing compliance with tax laws (Clifford et al., 2023). Regardless of their form, all tax consultants share the common goal of helping clients navigate tax complexities, ensuring compliance, and optimizing tax revenue yield (Braithwaite, 2023). The focus of this research is on tax consultants, and the following elements are utilised as indicators: taxpayer registration, tax education and tax assessment.

2.1.2.1 Taxpayer Registration

Taxpayer registration is a foundational element of effective tax administration as it helps tax authorities to create a comprehensive database of taxpayers, facilitating efficient tax collection, enforcement, and policy implementation (Oladele & Udume, 2018). Tax registration is the process through which individuals and entities are formally recognized by tax authorities, establishing their legal obligation to comply with tax laws. This registration typically involves obtaining a unique taxpayer identification number, which is used in all tax-related transactions and communications (Jocet, 2020). Historically, the process of taxpayer registration has evolved alongside developments in administrative practices and technology, enhancing the ability of tax authorities to track and manage taxpayer information (Gupta et al., 2020). Abdul-Wahab et al. (2022) highlight that robust tax registration systems reduce the incidence of tax evasion and enhance overall tax system integrity. Furthermore, the adoption of digital registration platforms, as examined by Gupta et al. (2020) and De-Simone and Stomberg (2021), has streamlined the registration process, making it more accessible and reducing administrative burdens for both taxpayers and tax authorities.

2.1.2.2 Tax Education

Tax education is a vital component of enhancing tax compliance and revenue yield. Tax consultants play an essential role in delivering this education, helping to broaden the tax base, improve compliance, and increase revenue collection (Richardson, 2020). Through provision of expert guidance, development of educational materials, and community outreach, tax consultants contribute significantly to the effectiveness of tax education programs (Abdul-Wahab et al. 2022). Thus, the notion of tax education has developed greatly, owing to the rising complexity of tax legislation and the digitization of tax systems. Erisen and Fallan (2022) and Mckerehar (2023) agree that tax education constitutes any informal or formal programs organized by the tax authority or its independent agencies (tax consultant) that will facilitate taxpayers in filling tax returns correctly, completing tax registration form, behaved ethically and also to cultivate awareness of their responsibility in respect of the tax laws, tax policies and tax system. Abdul-Wahab et al. (2022) found that tax education helps in building trust between taxpayers and tax authorities by promoting transparency and understanding of the tax system. Osazuwa et al. (2023), suggest that tax education was one of the key factors that determine tax compliance level. Gupta et al. (2020) argue that effective tax education is critical for encouraging voluntary compliance, decreasing mistakes in tax filing, and, ultimately, increasing tax revenue yields.

2.1.2.3 Tax Assessment

Tax assessment is the process by which tax authorities determine the amount of tax owed by taxpayers based on their financial information and applicable tax laws (López-Laborda & Rodrigo, 2021). Tax assessment is fundamental to tax administration as it ensures that tax liabilities are accurately calculated and collected (Slemrod & Weber, 2022). Historically, tax assessment was often a manual process, prone to errors and inefficiencies (Fieldstad, 2023). However, the integration of digital technologies and the involvement of tax consultants have significantly improved the accuracy and efficiency of tax assessments (Krever, 2020). Tax consultants play a crucial role in this process by providing expert guidance and ensuring that all relevant information is accurately reported, which directly impacts tax revenue yield (De-Simone & Stomberg, 2021). The Canada Revenue Agency (CRA) utilizes sophisticated assessment systems and collaborates with tax consultants to ensure accurate tax filings, this collaboration has led to higher compliance rates and increased tax revenue (Richardson, 2020). The UK's HM Revenue and Customs (HMRC) works closely with tax consultants to ensure proper tax assessments. The use of digital tools and third-party data has enhanced the accuracy of assessments and boosted tax revenue (James & Edwards, 2022). The Australian Taxation Office (ATO) leverages data matching and analytics for accurate tax assessments. Tax consultants play a key role in advising clients and ensuring compliance, contributing to increased tax revenue (Gupta et al., 2020).

2.2. Theoretical Review

This research study is situated within the frameworks of agency theory.

2.2.1 Agency Theory

Agency theory, proposed by Jensen and Meckling (1976), examines the principal-agent relationship where a principal (tax authorities) delegates decision-making authority to an agent (tax consultants). In this context, tax authorities engage consultants to enhance taxpayer compliance and improve tax revenue yield. The theory assumes that agents act in their self-interest, which may conflict with the principal's objectives due to information asymmetry. Tax consultants use their expertise to guide taxpayers, potentially reducing tax evasion and increasing revenue. However, for agency theory to work effectively, principals must be able to monitor and control the agents to ensure their actions align with the goal of maximizing tax revenue (Huang & Li, 2023; Albrecht, 2023). This

theory is particularly relevant in Nigeria, where tax consultants can bridge the knowledge gap between tax authorities and taxpayers, facilitating better compliance and increasing tax revenue (Okoye & Ibe, 2024).
Despite its applicability, agency theory has limitations in the Nigerian context. One criticism is its assumption that agents act solely in self-interest, ignoring the role of ethical considerations and the potential for long-term, trust-based relationships between tax consultants and taxpayers (Devos, 2021). Furthermore, the theory assumes that principals have the necessary resources to effectively monitor agents, a challenge in developing economies like Nigeria, where weak institutional frameworks and resource constraints hinder enforcement (Srisu et al., 2022; Okoye & Ibe, 2024). Additionally, the theory overlooks broader factors such as political instability and corruption, which may affect the role of tax consultants (Fjeldstad & Heggstad, 2022). Nonetheless, agency theory provides a valuable framework for understanding the intermediary role of tax consultants and the ways they can influence taxpayer behavior, increase compliance, and enhance tax revenue (García et al., 2021). By applying performance-based incentives and strengthening monitoring, tax authorities can ensure that tax consultants align with the goal of improving tax revenue yield (Kiringi et al., 2023). Given the lack of research on tax consultants in developing countries like Nigeria, agency theory offers an opportunity to build models that optimize tax revenue yield (Saad, 2020; Alade et al., 2023).

2.3. Empirical Review

This section basically looked at related prior studies that have been advanced on the association between tax consultant and tax revenue yield.

2.3.1 Taxpayers' Registration and Tax Revenue Yield

Johnson and Harris (2022) carried out an investigation in the United States to evaluate the impact of taxpayer registration on tax revenue generation. The study employed a quantitative approach with a stratified random sample of 1,500 individual taxpayers, analyzing data using logistic regression. The results demonstrated that simplifying the tax registration substantially increased taxpayer compliance, which subsequently led to higher income tax revenue. The study emphasized the crucial role of accessible taxpayer registration in expanding the taxpayer base and enhancing tax revenue collection.
Olaoye and Awe (2022) analyzed the effect of taxpayers' registration systems on tax revenue generation in Nigeria. Using a longitudinal design over three years following the introduction of a new digital tax platform, the study surveyed 1,200 taxpayers using random sampling methods. Time-series analysis revealed a significant improvement in registration and compliance rates, particularly among younger taxpayers who favored technology-driven solutions. These improvements were directly linked to higher tax revenue, suggesting the value of digital registration systems in boosting fiscal outcomes.
Adegbite and Okonkwo (2023) investigated the relationship between taxpayer registration system accessibility and tax revenue growth across various Nigerian regions. The study employed a quantitative research design, utilizing a stratified sample of 2,500 taxpayers and applying multiple regression analysis for data interpretation. The findings revealed that enhanced accessibility to the taxpayer registration system significantly boosted taxpayer enrollment and compliance, which subsequently had a positive impact on tax revenue generation. The study underscored the need for strategic reforms aimed at improving tax registration systems to strengthen revenue mobilization efforts.
Peterson and Larsen (2023) investigated the role of digital tax registration platforms in enhancing revenue collection in Denmark using a longitudinal design and a systematic sample of 1,000 taxpayers. However, the time-series analysis revealed no significant relationship between the adoption of digital registration systems and an increase in tax revenue. While the platforms improved administrative efficiency, they did not translate into measurable improvements in voluntary compliance or overall revenue yield.
Ngugi and Kamau (2024) examined the influence of e-registration systems on tax revenue generation among VAT-registered businesses in Kenya. The study surveyed 350 mediums to large businesses that filed VAT returns online, employing Partial Least Squares Structural Equation Modeling (PLS-SEM) for data analysis. The findings revealed that robust e-registration systems encouraged higher participation and reduced the compliance burden, contributing positively to tax revenue growth. The study emphasized the importance of continuous investment in the quality of e-registration systems to sustain growth in taxpayer registration and revenue.
Ogunleye and Adebayo (2024) conducted a study in Nigeria to assess the connection between digital tax registration systems and revenue yield. With a sample size of 1,300 taxpayers, the research adopted a correlational design and applied regression analysis. Contrary to expectations, the findings showed no significant link between the digital registration system and enhanced revenue generation. The study suggested that while digital systems are essential, other factors, such as taxpayer trust and enforcement measures, must be addressed to effectively increase compliance and revenue.

2.3.2 Tax Education and Tax Revenue Yield

Evans and Carter (2023) examined the relationship between tax education and tax revenue generation in Canada. The study employed a mixed-methods approach, surveying 2,200 individual taxpayers and tax consultants selected through simple random sampling. Data were analyzed using factor analysis and correlation techniques. The results revealed that the combination of simplified tax filing systems and robust taxpayer education programs significantly contributed to higher tax revenue yield.

Tesfaye and Habtamu (2024) investigated the role of tax education in improving tax revenue yield in Ethiopia. The study utilized a mixed-methods approach, focusing on individual taxpayers in Addis Ababa. A sample of 1,600 respondents was selected using systematic sampling, and data were analyzed through structural equation modeling (SEM) and path analysis. The results suggested that educational interventions, such as workshops and seminars, had a positive impact on tax revenue yield. However, taxpayers with lower education levels showed less improvement in their contributions, indicating the need for educational programs to be adapted to different literacy levels for greater impact.

Oluwaseun and Adeola (2024) explored the impact of tax education on tax revenue yield in Nigeria. The study adopted a cross-sectional research design and surveyed 2,500 urban individual taxpayers using convenience sampling. Data were analyzed using multiple regression analysis and variance analysis (ANOVA). The study found that participation in tax education programs significantly increased tax revenue contributions. However, the research also revealed that tax education alone did not substantially improve revenue yield among self-employed individuals.

Martin et al. (2024) assessed the impact of tax education on tax revenue yield in New Zealand using a quasi-experimental design and a sample of 1,500 individual taxpayers across various income levels. Despite employing cluster analysis and regression modeling, the study found no statistically significant relationship between participation in tax education programs and actual improvements in tax revenue yield. The analysis revealed inconsistencies in taxpayer behavior post-education, suggesting that education initiatives alone may not effectively drive voluntary compliance or influence revenue generation outcomes.

Mofokeng and Moloi (2024) examined the influence of tax education on tax revenue yield in South Africa through a quantitative approach involving 1,000 taxpayers from both urban and rural settings. Using multiple regression and hierarchical linear modeling, the study revealed that tax education programs had negligible effects on tax revenue yield, particularly in areas with limited access to digital infrastructure. The lack of digital literacy and engagement undermined the intended outcomes of online tax education, indicating no meaningful relationship between educational interventions and tax revenue performance in those contexts.

Garcia and López (2025) conducted a study on the effectiveness of tax education campaigns in improving tax revenue yield in Spain. The cross-sectional study surveyed 3,700 individual taxpayers from various regions, selected through stratified random sampling. Data were analyzed using path analysis and chi-square tests for independence. The findings showed that tailored tax education programs, especially those targeting groups such as young professionals and small business owners, contributed significantly to an increase in tax revenue yield. The study concluded that targeted educational efforts reduce the information gap and foster voluntary compliance, leading to improved tax revenue yield.

Nnamdi and Obinna (2025) evaluated the effectiveness of tax education programs in boosting tax revenue yield across Nigerian states. The study used a quasi-experimental design, comparing tax revenue yield before and after the introduction of education programs. The sample included 1,250 taxpayers from selected states, with data analyzed using paired sample t-tests and descriptive statistical analysis. The findings showed no significant increase in tax revenue yield following the education programs.

2.3.3 Tax Assessment and Tax Revenue Yield

Johnson and Smith (2024) conducted an empirical investigation in Australia to examine the relationship between tax assessment processes and tax revenue yield. Employing a descriptive research design, they surveyed a population of 1,500 individual taxpayers and tax officials, selecting participants through systematic sampling. Structural equation modeling (SEM) revealed that effective tax assessment mechanisms, such as streamlined assessment procedures and accurate tax rate application, were strongly associated with improved tax revenue yield. The study concluded that efficient tax assessment practices contribute significantly to increasing revenue yield.

Brown and Williams (2025) studied the effectiveness of tax assessment procedures in France, focusing on the accuracy and timeliness of assessments. Using a cross-sectional research design, they surveyed 1,200 taxpayers and tax professionals, employing path analysis for data evaluation. Their findings indicated that timely and accurate assessments were positively correlated with increased tax revenue yield, particularly among high-income individuals. However, they also noted that overly complex tax assessment systems could create confusion, potentially reducing taxpayer compliance and negatively impacting revenue collection in the long term.

Okoye and Ibe (2024) investigated how tax assessment strategies influence tax revenue yield in Nigeria. Adopting a longitudinal research design, they surveyed 1,800 taxpayers and tax officials using random sampling techniques.

Data were analyzed using hierarchical regression analysis, which revealed a significant relationship between consistent and transparent tax assessments and higher revenue yield. The study highlighted that improving the clarity and efficiency of tax assessments can lead to higher contributions, particularly when taxpayers understand the tax implications of their earnings.

Adams and Thompson (2024) evaluated the influence of tax assessment processes on tax revenue yield in Ghana using a mixed-methods design with a sample of 1,000 taxpayers and tax experts selected through stratified random sampling. Despite employing regression modeling and thematic analysis, the study found no significant relationship between improved tax assessment methods and overall tax revenue yield. While formal sector taxpayers benefited from clearer procedures, the majority in the informal sector remained unresponsive, resulting in a negligible impact on revenue collection and questioning the effectiveness of assessment reforms in boosting yield.

Kumalo and Moyo (2025) investigated the effect of tax assessment procedures on tax revenue generation in Zambia using a quantitative research design and surveying 1,800 taxpayers and tax administrators. Data analyzed through factor analysis showed that improvements in assessment transparency did not translate into a consistent rise in tax revenue. Significant disparities in compliance behavior across income groups indicated that tax assessment alone could not address the broader challenges in revenue generation, thereby revealing a weak or non-existent relationship between assessment reforms and tax yield performance.

Emeka and Nwachukwu (2025) explored the effects of tax assessment methods on revenue yield among small enterprises in Nigeria. Using a mixed-methods design, they surveyed 1,200 small business owners using purposive sampling. Data were analyzed through multiple regression analysis and qualitative coding. The study concluded that proper tax assessment improved revenue yield in formal enterprises, informal businesses were less responsive to assessment practices due to limited understanding of tax processes and financial challenges. The study recommended tailored assessment strategies for the informal sector to improve tax revenue yield.

2.4 Gaps in Literature

The existing literature on tax consultants' role in enhancing tax revenue yield in Nigeria reveals significant gaps that warrant further investigation. Conceptually, most studies focus on the indirect contributions of tax consultants, such as improving taxpayer understanding of complex tax laws and enhancing compliance (Saad, 2020; Devos, 2021; Srisu et al., 2022), but fail to provide a clear conceptual framework that links these services directly to measurable increases in tax revenue. There is a need for a more integrated approach that explicitly connects the activities of tax consultants to enhanced revenue yields, which could address this gap in the literature. From a theoretical perspective, the application of agency theory could offer valuable insights into how tax consultants, as agents, influence the behavior of taxpayers (principal-agent relationship), ensuring better compliance and increasing tax revenue (Jensen & Meckling, 1976; Albrecht, 2023). The absence of theoretical exploration in this area suggests a need for theoretical models that explicitly consider the role of intermediaries like tax consultants in shaping taxpayer behavior and revenue outcomes. Agency theory, by addressing issues like information asymmetry between tax authorities (principals) and taxpayers (agents), can help clarify how tax consultants, by providing expert advice and services, mitigate these challenges and contribute to revenue generation (Huang & Li, 2023).

Empirically, the literature primarily focuses on qualitative data, highlighting the role of tax consultants in facilitating tax compliance but neglects rigorous quantitative studies that examine the causal relationship between tax consultancy services and revenue generation. Methodologically, most studies rely on qualitative research methods, such as interviews and case studies, with limited empirical analysis using statistical models or large-scale datasets (García et al., 2021). This creates an empirical gap that calls for more data-driven studies that quantify the impact of tax consultants on tax revenue yield. Geographically, while studies from developed economies like the United States and the United Kingdom (Devos, 2021; Srisu et al., 2022) offer insights into the role of consultants, there is a lack of research in developing countries, especially in Nigeria. The existing studies on tax consultants in countries such as South Africa (Fjeldstad & Heggstad, 2022) and Kenya (Kiringi et al., 2023) are limited in scope and fail to explore how tax education, registration, and assessment by consultants affect tax revenue yield in the Nigerian context. Additionally, there is a methodological gap in the literature concerning the role of digital tax consultancy services, particularly in low-resource settings, highlighting the need for research that explores how technology-driven tax consultancy can optimize tax revenue generation in countries like Nigeria (Aremu & Siyanbola, 2021). This study aims to fill existing gaps by integrating taxpayer registration, tax education, and tax assessment into a unified framework using a cross-sectional survey design to assess their collective impact on tax revenue yield.

In light of the foregoing discussion, the following hypotheses were formulated in their null form to provide direction for the empirical investigation:

Ho1: Taxpayers' registration has no significant effect on tax revenue yield in Nigeria.

Ho2: Tax education does not significantly influence tax revenue yield in Nigeria.

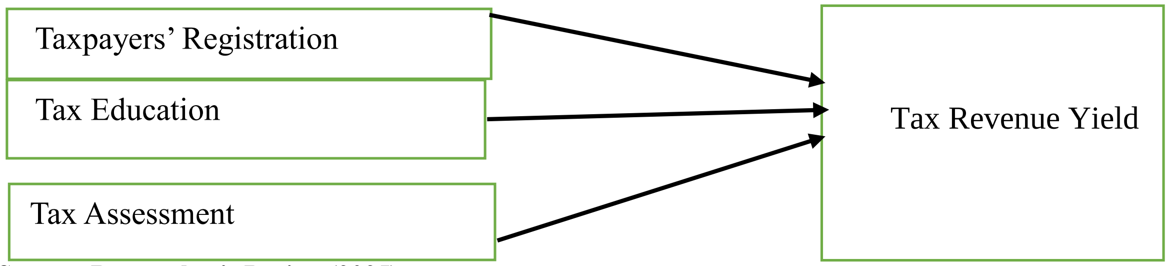
Ho3: Tax assessment does not have a significant effect on tax revenue yield in Nigeria.

2.5 Conceptual Framework

To achieve the study's objectives and test its hypotheses, a conceptual framework model is presented to address the identified gaps. The model establishes the relationship between the independent variables tax consultants' proxy with taxpayers' registration (TPR), tax education (TED), and tax assessment (TAS) and the dependent variable, tax revenue yield. Figure 1 illustrates the study's focus on tax revenue yield as a proxy for the dependent variable, with the three independent variables derived from the role of tax consultants.

Figure 1: Conceptual Framework Illustrating the Relationship Between Tax Consultants and Tax Revenue Yield

Tax Consultants **Tax Revenue Yield**



Source: Researcher's Design (2025)

III. Methodology

This study employed a cross-sectional survey research approach. Because the scope of the independent variable was small, this study design was chosen. Senior employees of the State Board of Internal Revenue (SBIR), practicing and academic accountants, as well as a subset of taxpayers from the South-West geographical zone of Nigeria, which includes the states of Ekiti, Lagos, Ogun, Ondo, Osun, and Oyo, make up the study's population. By applying the Cochran sampling method, the study's sample size of 384 was determined. A huge population with an ambiguous number of responders led to the adoption of the Cochran sampling method. Furthermore, the study used simple random and purposeful sampling techniques because the study centered on an identifiable group and location where each member or element had an equal and known probability of being chosen.

The Cochran formula formulated in 1997 for a vague population is thus given:

$$“n_0 = \frac{z^2pq”}{e^2}$$

Where z is the value in the table, e is the intended degree of accuracy (with a 95% confidence level margin of error of 0.05), p is the expected percentage of the population that possesses the relevant trait, and q is equal to $1-p$.

Thus, it suggests that no $= \frac{z^2 \text{ x } p\ (1 - p)}{e^2} = \frac{1.96^2\ (0.5)\ (1-0.5)}{0.05^2} = 384.02 \approx 384$

At a 95% confidence level, the Z value at 5%+ or - on the value is 1.96.

The study employed primary sources of data. Data for the study (taxpayer registration, tax education, tax assessment, and tax revenue yield) were obtained through a structured questionnaire The questionnaire was designed using a Likert-scale rating method, which went from strongly agreed (4 points) to strongly disagreed (1 point). By giving respondents numerical values, the Likert-scale method enables researchers to do simple quantitative analysis. There are two components to the survey: The questions in section "A" pertain to the personal details of the respondents, such as their gender, classification, experience year, level of education, and professional credentials; the questions in section "B" concern the specific objectives of the research. A total of 20 questions about the objectives of the study and 6 questions concerning biodata were brought up in total. The distribution and administration of the questionnaires took place at the state capital of the selected state in the southwest region of Nigeria. There were 384 participants in total for this survey. The Cronbach's Alpha, descriptive statistics, correlation analysis and regression analysis were the underline statistical tests for the study. Table 1 shows the response rate to the survey.

Table 1. The response rate of questionnaires.

State	Response Received	Response Rate (%)
Ekiti State.	51	13.28
Lagos State	75	19.53
Ogun State	70	18.29
Ondo State	66	17.19
Osun State	55	14.32
Oyo State.	67	17.45
Total	**384**	**100**

Source: Author's Computation (2025).

3.1 Model Specification

For the purpose of measuring the impact of tax consultant on tax revenue yield an econometric model adapted from the study of Oladele and Udume (2018). This study modified the model formulation they used to investigate the impact of tax consultant engagement on revenue generation in Lagos state Nigeria by substituting tax revenue yield as a stand-in for revenue generation for the dependent variable also, tax education for tax audit, while tax assessment was newly introduced. The new introduced variables will enhance the tax revenue yield.
Thus, below is the study model with the liner representation:

TRY = f(TAC) ……………………………………………………………………..…………..(1)
TRY = f(TPR, TED, TAS) ……………………………………………………………………...(2)

The model for econometrics will be:

$TRY = \beta_0 + \beta_1 TPR + \beta_2 TED + \beta_3 TAS + \varepsilon_t$ ……………………………………………………..….(3)

Where: TRY = Tax revenue yield; TAC = Tax Consultants; TPR =Taxpayer Registration; TED = Tax Education; TAS =Tax assessment; ε_t = Error term; β_0 = Constant; β_1, β_2, β_3= Coefficient to be estimated; f = Functional relationship

The researcher a priori expectation based on extant literature is as follow: $\beta_1 > 0, \beta_2 > 0, \beta_3 > 0$

IV. Result and Discussion

The six southwest state was used for the study are Ekiti, Lagos, Ogun, Ondo, Osun, and Oyo. The entire 384 responses were gathered from the 6 South West state. It is important to verify the reliability of every item in the questionnaire prior to analysis. There are four elements in total, three of which are associated with the independent variables and one with the dependent variable. Multiple regression, correlation, and descriptive analysis are carried out for more research.

4.1 Validity and Reliability Analysis

To ensure the robustness of the measurement instrument, both validity and reliability assessments were conducted. Construct validity was established through a comprehensive review of relevant literature and expert evaluation to confirm that the questionnaire items adequately represented the underlying theoretical constructs. Reliability analysis was then carried out using Cronbach's Alpha to evaluate the internal consistency of each construct in the instrument. A Cronbach's Alpha value exceeding the threshold of 0.6 is generally considered acceptable for exploratory research, indicating that the items within a construct consistently measure the same underlying concept. As presented in Table 2, the Cronbach's Alpha coefficients for the study variables ranged from 0.735 to 0.813. These values surpass the recommended minimum, thereby affirming the reliability of the constructs. The high internal consistency further reinforces the generalizability of the dataset and the credibility of the empirical findings derived from it.

Table 2: Cronbach's alpha coefficient values of the variables

Variables	Acronym	Type of variables	Number of items	Reliability Cronbach Alpha	Comments
Taxpayers Registration	TPR	Independent	5	.795	Accepted
Tax Education	TED	Independent	5	.813	Accepted
Tax Assessment	TAS	Independent	5	.735	Accepted
Tax Revenue Yield	TRY	Dependent	5	.775	Accepted

Source: Author's Computation (2025).

4.2 Demographics Respondent Analysis

Table 3: Respondent Demographic Profile

Demographics	Categories	Frequency	Percent	Cum. Percent
Respondent State	Ekiti	51	13.28	13.28
	Lagos	75	19.53	33.81
	Ogun	70	18.29	52.10
	Ondo	66	17.19	62.29
	Osun	55	14.32	83.61
	Oyo	67	17.45	100.0
	Total	**384**	**100.0**	
Gender	Male	285	74.22	74.22
	Female	99	25.78	100.0
	Total	**384**	**100.0**	
Categorization	Senior Staff of SBIRS	90	23.44	23.44
	Accountant in practices	98	25.52	48.96
	Accountant in Academics	102	26.56	75.52
	Taxpayers	94	24.48	100.0
	Total	**384**	**100.0**	
Year of Experience	0-5	118	30.73	30.73
	6-10	95	24.74	55.47
	11-15	83	21.61	77.08
	16 and above	88	22.92	100.0
	Total	**384**	**100.0**	
Educational Level	ND/NCE	77	20.05	20.05
	BSc/HND	148	38.54	58.59
	Postgraduate	107	27.86	86.45
	Others	52	13.54	100.0
	Total	**384**	**100.0**	
Professional Affiliation	ICAN	150	39.06	39.06
	ANNA	119	30.99	70.05
	CITN	86	22.40	92.45
	Others	29	7.55	100.0
	Total	**384**	**100.0**	

Source: Author's Computation (2025).

Table 3 presents a detailed demographic breakdown of the 384 respondents involved in the study. The demographics cover six key areas: geographical distribution (state), gender, professional categorization, years of experience, educational qualification, and professional affiliation.

Geographical Distribution (Respondent State):

Respondents were drawn from six Southwestern states in Nigeria. Lagos had the highest representation with 75 respondents (19.53%), followed by Ogun with 70 (18.29%), and Oyo with 67 (17.45%). Ondo and Osun had 66 (17.19%) and 55 (14.32%) respondents respectively, while Ekiti had the least with 51 (13.28%). The fairly even spread across these states suggests a good regional representation and enhances the generalizability of the findings within the Southwestern geopolitical zone.

Gender Distribution:

The gender composition is skewed toward male respondents, who constitute 285 (74.22%) of the sample, while female respondents account for 99 (25.78%). This imbalance may reflect the gender distribution in the accounting, taxation, and revenue administration sectors, and should be considered when interpreting gender-based insights.

Professional Categorization:

The sample is relatively balanced across four professional categories. Academicians in accounting form the largest group at 102 (26.56%), followed closely by accountants in practice (98 or 25.52%), and taxpayers (94 or 24.48%). Senior staff of State Boards of Internal Revenue Services (SBIRS) make up 90 (23.44%) of the respondents. This diversity ensures that the findings are informed by multiple stakeholder perspectives within the taxation and financial ecosystem.

Years of Experience:

The distribution of experience levels shows that 118 respondents (30.73%) have 0–5 years of experience, indicating a strong representation of early-career professionals. Those with 6–10 years, 11–15 years, and 16 years or more constitute 24.74%, 21.61%, and 22.92% respectively. This distribution implies a balanced mix of fresh, mid-level, and seasoned professionals, enriching the depth of insights derived from varying experience levels.

Educational Qualification:

The educational profile reveals that the majority of respondents hold BSc/HND degrees (148 or 38.54%), followed by those with postgraduate qualifications (107 or 27.86%). A notable number have ND/NCE (77 or 20.05%), while others fall into unspecified categories (52 or 13.54%). This educational diversity supports a broad understanding of tax and financial issues across different academic backgrounds.

Professional Affiliation:

Respondents' professional affiliations show that a significant proportion belong to the Institute of Chartered Accountants of Nigeria (ICAN) with 150 members (39.06%). This is followed by the Association of National Accountants of Nigeria (ANAN) with 119 (30.99%) and the Chartered Institute of Taxation of Nigeria (CITN) with 86 (22.40%). A small number (29 or 7.55%) are affiliated with other bodies. The strong professional affiliation base adds credibility to the quality of responses and enhances the technical soundness of the data.

4.3. Descriptive Analysis

Table 4. Descriptive Statistics

	TRY	TPR	TED	TAS
Mean	13.03077	13.10256	12.90256	12.03077
Median	14.00000	16.00000	15.00000	12.00000
Maximum	20.00000	20.00000	20.00000	20.00000
Minimum	4.000000	4.000000	4.000000	4.000000
Std. Dev.	5.174495	5.373432	5.478703	5.269018
Skewness	-0.197662	-0.249690	-0.273609	-0.039502
Kurtosis	1.693275	1.602178	1.702692	1.660499
Jarque-Bera	30.28693	35.80341	32.21489	29.25820
Probability	0.000000	0.000000	0.000000	0.000000
Sum	5082.000	5110.000	5032.000	5110.000
Sum Sq. Dev.	10415.63	11231.90	11676.30	11231.90
Observations	384	384	384	384

Note(s): TRY- tax revenue yield, TPR- taxpayer's registration, TED- tax education, TAS- tax assessment
Source: Author's Computation (2025).
Table 4 provides a comprehensive overview of descriptive statistics for four variables: TRY, TPR, TED, and TAS. The means for TRY, TPR, TED, and TAS are 13.03077, 13.10256, 12.90256, and 12.03077, respectively. The mean, representing the average value for each variable, shows a consistent balance in the distribution across all variables. Similarly, the medians for TRY, TPR, TED, and TAS are 14.00000, 16.00000, 15.00000, and 12.00000. The median (serving as the middle value in the dataset) reinforces that the distributions are not heavily skewed, maintaining uniformity across variables. All variables share a common upper limit with a maximum value of

20.000000, while a common lower limit is observed with a minimum value of 4.000000 for each variable. The standard deviations for TRY, TPR, TED, and TAS are 5.174495, 5.373432, 5.478703, and 5.269018 respectively. Standard deviation, measuring the dispersion of values around the mean, indicates that the data points are tightly clustered around the mean due to the relatively low standard deviations. Negative skewness values for all variables suggest a slight leftward skewness, indicating longer left tails and potential outliers on the lower end of the distribution. Regarding kurtosis, positive values for all variables suggest slightly heavier tails compared to a normal distribution. Jarque-Bera tests for TRY, TPR, TED, and TAS yield values of 30.28693, 35.80341, 32.21489, and 29.25820, respectively. These tests assess the normality of the data, and the relatively high p-values in this case indicate that the data may not significantly deviate from a normal distribution. In summary, the observations (384 for each variable) and the cohesive descriptive statistics collectively offer insights into the distributional characteristics and central tendencies of TRY, TPR, TED, and TAS.

4.4. Correlation Analysis

Table 5. Correlation Matrix

	TRY	TPR	TED	TAD
TRY	1.000000			
TPR	0.791559	1.000000		
TED	0.786326	0.785413	1.000000	
TAS	0.783758	0.772409	0.771749	1.000000

*Note(s): TRY- tax revenue yield, TPR- taxpayer's registration, TED- tax education, TAS- tax assessment***Source: Author's Computation (2025).**

Table 5 shows Pearson correlation matrix for the variables as contained in the analysis. The correlation coefficients show a relationship between tax consultants and tax revenue yield in Nigeria as contained in the analysis. The significant relationship is at 95% confidence level. Results demonstrated a significant relationship between tax consultants and tax revenue yield in Nigeria. The correlation coefficients also showed a positive relationship between tax revenue yield (TRY) the taxpayers' registration (TPR), tax education (TED), and tax assessment (TAS). Hence, most of these results are in conformity with the hypotheses with regard to the effect of tax consultants on tax revenue yield in Nigeria. Hence, there is no problem about correlation as the correlation coefficients were less than 0.8 (Gujarati & Porter, 2009).

4.5. Regression Analysis

Table 6. Estimation of Least Squares Result

Dependent Variable: TRY
Method: Least Squares
Date: 03/15/25 Time: 03:25
Sample: 1 384
Included observations: 384

Variable	Coefficient	Std. Error	t-Statistic	Prob.
TPR	0.500309	0.029515	16.95115	0.0000
TED	0.172330	0.029300	5.881477	0.0000
TAS	0.341109	0.028336	12.03792	0.0000
C	0.773380	0.078396	9.865058	0.0000

R-squared	0.791025	Mean dependent var	13.03077
Adjusted R-squared	0.790932	S.D. dependent var	5.174495
S.E. of regression	0.492741	Akaike info criterion	1.435072
Sum squared resid	93.47564	Schwarz criterion	1.485920
Log likelihood	274.8391	Hannan-Quinn criter.	1.455229
F-statistic	10628.52	Durbin-Watson stat	2.125703
Prob(F-statistic)	0.000000		

Source: Author's Computation (2025)

A regression study is displayed in Table 6. The taxpayer registration (TPR) Coefficient of (0.500309) signifies that, with all variables held constant, an increase of one unit in TPR should result in a 0.500309-unit rise in the tax revenue yield (TRY). Tax education (TED) Coefficient of (0.172330): In a similar vein, the tax revenue yield (TRY) is anticipated to rise by 0.172330 units for every unit increase in TED, holding other variables constant.

Tax assessment (TAS) Coefficient of (0.341109): Keeping other variables fixed, an increase of one unit in TAS is projected to result in a 0.341109-unit rise in the tax revenue yield (TRY). The constant term, C (Constant) Coefficient (0.773380), denotes the dependent variable's anticipated value in the case where all independent variables are zero. Under this scenario, an increase of 0.773380 units in the dependent variable is linked to a one-unit rise in the constant. The null hypothesis, according to which the real coefficient is zero, is tested using the t-statistics and related probabilities (p-values) for each coefficient. The coefficients for TPR, TED, and TAS appear to be statistically significant in all situations since the p-values are zero. The model fit suggests that the dependent variable's fluctuation may be explained by the independent variables to the extent that the R-squared value is (0.791025). In this instance, the independent factors account for around 79.10% of the variation in the dependent variable. The adjusted R-squared (0.790932) measure is comparable to R-squared but takes the number of predictors in the model into account. It penalizes for including extraneous variables. F-statistic (10628.52): This gauges the regression model's overall significance. The model is statistically significant, as seen by the very low p-value (0.000000). The Durbin-Watson statistic, which is 2.125703, is used to determine if autocorrelation exists in the residuals. It is generally accepted to have a value between 1.5 and 2.5; in this instance, the value is around 2.13, showing a reasonably low autocorrelation.

4.6. Discussions of Findings

The effect of tax consultants on the tax revenue yield in Nigerian is examined in this study. Based on the study's findings, the tax revenue yield (TRY) in Nigeria is significantly impacted by taxpayer registration, tax education, and tax assessment (TPR, TED, and TAS). As anticipated, the results for hypothesis one show that taxpayer's registration (TPR) significantly positively correlated with the tax revenue yield of Southwest region in Nigerian. The outcome demonstrated that the T-statistic (16.95115) and P-values (0.0000) are less than the 5% significant level. As a result, the outcome was consistent with rejecting the null hypothesis rather than the alternative. The conclusion is that, in Nigeria, a rise in taxpayer's registration (TPR) results in a (50.03) increase in tax revenue yield. The result of the study was in agreement with the findings of Johnson and Harris (2022); Olaoye and Awe (2022); Adegbite and Okonkwo (2023); Ngugi and Kamau (2024) while the result contradicts the findings of Peterson and Larsen (2023); and Ogunleye and Adebayo (2024).

According to the results of hypothesis two, there is a noteworthy positive correlation between the tax revenue yield (TRY) and tax education (TED) of Nigerian Southwest region. The outcome demonstrated that the T-statistic (5.881477) and P-values (0.0000) were below the 5% significant level. The outcome, in contrast to the null hypothesis, thereby supported the adoption of the alternative hypothesis. This suggests that higher levels of tax education result in higher levels tax revenue yield (17.23) in Nigeria. The outcome concurs with research conducted by Even and Carter (2023); Tesfaye and Habtamu (2024); Oluwaseun and Adeola (2024) and Garcia and Lopez (2025). The outcome, however, is at odds with research by Martin et al. (2024); Mofekeng and Moloi (2024); Nnamidi and Obinna (2025), which found no connection between tax education and tax revenue yield.

In support of hypothesis three, the results also demonstrated a statistically significant positive correlation between the tax revenue yield (TRY) and tax assessment (TAS) of a Southwest region of Nigeria. The outcome demonstrated that the T-statistic (12.03792) and P-values (0.0000) were below the 5% significant level. As a result, the outcome was consistent with accepting the alternative hypothesis and rejecting the null hypothesis. This suggests that a rise in tax assessment corresponds to an improvement in tax revenue yield by a degree of (34.11) in Southwest region of Nigeria. The outcome is in line with studies by Johnson and Smith (2024); Okoye and Ibe (2024); Emeka and Nwachukwu (2025), which found a strong positive correlation between tax assessment and tax revenue yield. The outcome, however, defies the findings of Kurnalo and Moyo (2024); Adam and Thompson (2024); Brown and William (2025), who found that the degree of tax revenue yield is negatively correlated with tax assessment.

4.7 Policy Implication of Findings

The findings of this study have significant policy implications for enhancing tax revenue yield in Nigeria. First, the positive correlation between taxpayer registration (TPR) and tax revenue yield (TRY) suggests that improving taxpayer registration processes is a crucial step toward boosting revenue collection. Policymakers should prioritize initiatives that simplify registration procedures and increase taxpayer participation, especially in the Southwest region. Additionally, the study highlights the importance of tax education (TED), which has been shown to positively impact tax revenue yield. This emphasizes the need for sustained investment in tax education programs to enhance taxpayer knowledge and voluntary compliance. Lastly, the positive relationship between tax assessment (TAS) and tax revenue yield underscores the necessity of improving the transparency and fairness of tax assessment processes. Reforming tax assessment practices to ensure equity across all income levels can significantly contribute to higher tax revenue. These findings suggest that comprehensive reforms in taxpayer registration, education, and assessment could drive substantial improvements in Nigeria's tax revenue yield, providing a more stable fiscal base for the government.

V. Conclusion and Recommendations

This study investigates the effect of tax consultants on tax revenue yield in Nigeria, focusing on three key explanatory variables: taxpayer registration, tax education, and tax assessment. Tax revenue yield was treated as the dependent variable in each hypothesis, while the independent variables were the aforementioned factors. The findings reveal a strong positive correlation between taxpayer registration, tax education, tax assessment, and tax revenue yield, suggesting that tax consultants play a significant role in improving revenue generation. The study concludes that a higher presence of tax consultants is associated with an increase in tax revenue yield, with an average tax revenue yield of 13.03 in the sampled states.

In light of these findings, the study recommends that tax authorities increase the number of tax consultants to enhance tax administration and compliance, which would lead to greater revenue yield. Furthermore, it suggests that the Nigerian government review and simplify tax policies to reduce tax avoidance and evasion. The study also advocates for the implementation of comprehensive tax education programs to foster voluntary compliance and reduce dependence on external consultants. However, the study's scope is limited to only three tax consultant variables, and it suggests that future research should consider additional factors such as audit and investigation, tax consultant qualifications, tenure, and scope of assignment. Future studies could also explore different regions of Nigeria for a broader understanding of the issue.

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