

INDIRECT TAX ON INCOME DISTRIBUTION IN NIGERIA

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Abstract

The study examined the effect of indirect tax revenue on income distribution in Nigeria spanning from 2000-2024 using value added tax as the independent variables and income distribution as the dependent variable. Ex Post Facto research design was employed for the study. Data for the study were generated from the Central Bank Statistical Bulletin and Federal Inland Revenue Service (FIRS) in Nigeria. Descriptive statistics was employed to summarily describe the mean, median, standard deviation, kurtosis and skewness of the study variables. Regression analysis was used to test the hypothesis aid of E-Views 9. Based on the analysis, the study revealed that value added tax is positively related to income redistribution and also statistically significant at 5%. It was indicated that stamp duty tax is positively related to income redistribution and also statistically significant at 5%. Based on the findings, the study recommended that there is need to ensure that VAT on goods and services highly consumed by low-income households items, should be either zero rated or exempt while VAT should be imposed on goods heavily consumed by high-income households.

Keywords: Indirect tax revenue, Value added tax and Income distribution

Introduction

Indirect tax is the most effective among these two tax types because it is challenging for taxpayers to avoid various forms of indirect tax, including Value Added Tax (VAT), customs, and excise duties (George-Anokwuru, Olisa and Obayori, 2020). Given the challenges in avoiding VAT, customs, and excise duties, it contributes to boosting the revenue generated for the government. Inimino, Abuo, and Bosco (2018) state that the core purpose of taxation is to raise funds to enhance the well-being of a nation's residents, emphasizing the need to foster the economic growth and development of the country by delivering essential services that improve public amenities through effective management systems and frameworks. Effective allocation of governmental revenue will allow the government to invest in public goods that can alleviate poverty through their use by low-income individuals in the nation (George-Anokwuru, 2023).

Ezu and Okoh (2016) stated that taxes help generate resources that fund social services and promote suitable conditions for overall financial welfare, highlighting the redistributive impact. However, taxes may adversely affect the purchasing power of individuals and businesses if not properly managed (Edo, Okafor & Justice 2020b, 2020a). Although the income generated for the government's treasury from value-added tax (VAT), as well as customs and excise duties (CED) and other resources in Nigeria (George-Anokwuru, 2023). The governments continue to express concerns over insufficient funds to allocate for housing, education, transportation, agriculture, health, energy, road development, national security, and more. Additionally, the people of Nigeria have voiced their dissatisfaction regarding subpar infrastructure, sluggish economic development, and elevated unemployment rates, which have contributed to a low or miserable standard of living. In Nigeria, for example, reports indicate that the population consists of many impoverished individuals. Actually, 80% of the population lives in extreme poverty (National Bureau of Statistics, 2022), which highlights the necessity of this study to explore the impact of indirect tax on income distribution in Nigeria between 2000 and 2024.

The elevated administrative expenses of overseeing state matters detract from infrastructure and associated investments aimed at economic development and growth. Likewise, corruption, be it delaying civil servants' salaries and pensions, nepotism, or involving police in illicit activities, generally reallocates wealth from the general public (Ugbede, 2020). Crime is increasing, and the official poverty rate stays elevated at 46 percent of the population or 62 percent per capita. Graduate joblessness and layoffs are increasing, a persistent issue attributed to declining infrastructure and energy deficits in the actual economy (Omoniyi, 2017). The prevailing sense of insecurity throughout the nation intensifies and has resulted in a dire situation, rendering recovery an illusion; thus, the government must address these issues, and one approach is to allocate resources to regions that require assistance.

Research is scarce in Nigerian studies that utilized a statistical measure of the extent of variability indicated in a collection of values, particularly in evaluating income inequality (GINI coefficient) as an indicator of income distribution. This consequently establishes differing intervals for this research that assess the impact of indirect tax revenue on income distribution in Nigeria from 2000 to 2024, employing GINI coefficient as an indicator for income distribution. The research examines the impact of indirect tax income on income distribution in Nigeria from 2000 to 2024, focusing on value added tax.

Review of Related Literature

Taxation

Taxes are compulsory payments imposed on individuals or businesses by a governing authority at any level—local, regional, or national (John-Akamelu, Ezeagba & Nzeoma, 2023). Government activities, including public services and projects like roads and schools, as well as programs such as Healthcare and Social Security, are financed by tax revenues like petroleum profit, personal income tax, company income tax, value added tax, custom and excise duties tax, and capital gains tax, among others. Taxation produces revenue to support public goods, oversees the production and consumption of goods and services, mitigates negative economic situations, safeguards emerging industries, and lessens income disparity, among other functions (Amahalu, et al, 2022). Taxation is a compulsory charge enforced by the government on people and entities to fund its operations. Okonkwo and Chukwu (2019) stated that taxation is a perfect source of revenue for the government. Unegbu and Ireferin (2011) concurred that tax is a mandatory charge enforced by the government to meet its spending requirements for a specific timeframe. The description of taxation above captures its primary purpose, which is to generate revenue to fund government service expenses. Taxation aims to eliminate imbalances in wealth distribution, decrease the consumption of specific goods, support domestic industries, and manage certain sectors of the economy (Aondoakaa, Austine & Isaac, 2022). Tax revenue refers to the funds that governments acquire via taxes. Taxation serves as the main source of revenue for the government. Income can be derived from avenues like individuals, government entities, commerce, royalties from natural resources, and/or international assistance (Sitharaman, 2022).

Indirect Taxes

An indirect tax is a form of taxation collected by one entity in the supply chain (typically a manufacturer or seller) and remitted to the government, but it is also factored into the price of the product or service acquired by the consumer (Juliana, 2018). Indirect taxes are those that can be passed on to another company or are usually imposed on a manufacturer or provider who subsequently shifts the tax burden to the consumer, as stated by the Corporate Finance Institute (2015). The examination identified the subsequent types of indirect taxes. Indirect taxes are mandatory charges imposed on producers or service suppliers that are subsequently passed on to the customers who utilize the manufacturer's goods or services (IMF, 2020). Indirect taxes are imposed on products and services. They are occasionally referred to as spending, outlay, or consumption taxes. As the term suggests, the taxpayer's capacity to pay taxes is evaluated in an indirect manner. As per Tom-Ekine (2013), indirect taxes can be categorized as specific or ad valorem. When they are applied at a rate for each unit of quantity, regardless of the price, they are referred to as specific. Conversely, when the tax is set based on the item's value, it is referred to as ad valorem. An indirect tax is gathered by a specific entity within the supply chain, like a manufacturer or retailer, and submitted to the government. Nonetheless, the manufacturer or retailer transfers the tax to the consumer as a component of the price of a product or service. The buyer ultimately bears the tax burden by spending more on the item.

Value Added Tax (VAT)

This is a type of indirect tax imposed at every production stage on the value added. Akhor and Ekundayo (2016) stated that value added tax is a consumption tax imposed at each point in the consumption process and ultimately paid by the end consumer of the good or service. Abomaye-Nimenibo et al. (2018) indicate that the seller collects value added tax upon the sale of taxable goods. The seller subsequently deducts the VAT and pays it to FIRS via an assigned bank. Manukaji (2018) observed that value added tax represents an estimated

market value resulting from each phase of a product or service's production or distribution, and these additions accumulate, causing goods and services to bear the tax burden since they cannot reclaim the tax incurred on consumption. The Federal Government of Nigeria implemented it in January 1993, mandating that a taxable individual register with the Federal Inland Revenue Service to impose and gather VAT at a fixed rate of 7.5%. The findings of Omesi and Appah (2021) indicated that there is no significant correlation between value added tax and income inequality. Likewise, the empirical results of Alavuotunk et al. (2019) showed that the revenue effects of the VAT have not been favorable. The findings suggest that inequality based on income has risen as a result of the VAT implementation, while consumption inequality has not been impacted. Nonetheless, findings from Anyaduba and Otulugbu (2019), as well as Uzoka and Chiedu (2017), indicate that VAT plays a substantial role in income inequality.

Ashabi (2014) indicated that value added tax is a tax imposed on the supply of goods and services that is ultimately settled by the final consumer but is collected at every stage of the production and distribution chain. As stated by Jones, Nmesirionye, and Onuche (2019), value added tax is a consumption charge (payment) levied on the increase in value of goods and services throughout their production or distribution. Moreover, it is a tax that is not directly imposed, relying on the general consumption behaviors of the population. It is a consumption tax that the ultimate buyer of goods and services must pay. This type of tax employs a multi-stage collection process, meaning that VAT is generally paid and collected by both the buyer and seller (supply) at each phase of production or operational processing (Joseph, 2023). Every distributor, producer, importer, and supplier of goods and services is required to register for VAT in Nigeria since the Federal Inland Revenue Service (FIRS) oversees the administration of the tax. The standard VAT rate is now 7.5% after being increased from 5% to 7.5%. VAT is an indirect tax on consumption levied on all goods and services produced or provided within a nation (Omodero, 2020). VAT may also be referred to as the Goods and Services Tax (GST), which is levied on the value added throughout the process chain (Owino, 2019). Oseni (2017) states that the goals of VAT in Nigeria are (i) to expand the tax base by including individuals typically inaccessible via direct taxation; (ii) to enhance the government's revenue profile; (iii) to incentivize rewards by lightening the load of direct taxes and fostering consumption tax. VAT is fundamentally a regressive tax that imposes a greater economic burden on low-income taxpayers while also creating bureaucratic challenges for businesses.

Income distribution

Wealth and income distribution pertains to "the manner in which a nation's wealth and income are shared among its people, or how the world's wealth and income are allocated among different nations" (Britannica, 2021). Due to differing resources available to each member for boosting productivity and personal wealth, there frequently exists income and wealth disparity among society's members, resulting in substantial and excessive wealth being held by a few, while others experience significant deprivation. This difference might not result from the actions of affluent individuals but rather from the limited resources accessible to the less fortunate at a specific time. As mentioned previously, the overall wealth of the society may not be influenced by differences in individual wealth. To create a healthy society and enhance societal wealth, it is necessary to redistribute the wealth. The collective productivity of the members can lead to an increase in societal wealth. The productivity of every individual in society is influenced by the wealth (resources) available to each person and other variables. For optimal productivity and an eventual rise in societal wealth, every individual must possess adequate resources at their disposal. This raises the question of how

wealth is distributed. The society's wealth is not solely measured by the economic resources generated from the productivity of its members but also by the health and living standards of those members. To maintain an ideal quality of life, which also impacts productivity, it is essential to guarantee that every individual in society possesses adequate economic resources to fulfill their fundamental social and economic requirements. To accomplish this, it is essential for the society to ensure the wealth is distributed effectively.

Gini Coefficient

This is a measure of income distribution. The curve reveals the deviation from the line of perfect equality. This coefficient measures income inequality based on the Lorenz curve and has values between 0 and 1 (0 and 1 inclusive) where figures closer to 0 signifies more equality in the distribution, values closer to 1 shows higher inequitable distribution of income while 0 signifies absolute equality in the distribution (Omesì & Appah, 2020). Income inequality can be within the country or between two or more countries. Ortiz and Cummins (2011) found the Gini for sub-Saharan.

Empirical Studies

El-Yaqub & Musa (2024) assessed how Petroleum Profit Tax (PPT), Companies' Income Tax (CIT), and Value Added Tax (VAT) influenced Nigeria's economic growth from 1986 to 2021. The research shows that VAT significantly boosts GDP in both the short and long term, while PPT has a slight immediate effect that becomes more evident as time passes. CIT first boosts GDP but has harmful long-term consequences. Kehinde, Tima, Samson, and Olawale (2024) assessed the impact of the new VAT system on unemployment in Nigeria from 1994 to 2021. The analysis used the autoregressive distributed lag (ARDL) framework. Information on the macro variables was obtained from the World Bank's World Development Indicators, the Statistical Bulletins of the Central Bank of Nigeria, and the Financial Reports from the Federal Inland Revenue Service. The research indicated that VAT revenues are positively correlated with the unemployment rate, implying that an increase in the VAT rate could negatively affect employment. Babayanju and Animashaun (2024) examined the relationship between inheritance tax and wealth redistribution in Nigeria. Data were gathered and transformed into quantitative information via coding. A sample of 55 was chosen using the convenience sampling method. The data underwent descriptive analysis, and a correlation matrix was employed to determine the relationship coefficients among the variables. The specific objectives of the study were achieved through the use of regression analysis. The research indicated that inheritance tax had a substantial impact on wealth disparity between the affluent and the impoverished in Nigeria ($t = -2.130$; $p < 0.05$). The research additionally indicated that inheritance tax significantly impacted unlawful wealth acquisition. It was ultimately discovered that inheritance tax negatively and insignificantly affected taxpayers' productivity. Fasua and Osagie (2024) investigated how the tax system influences Nigeria's economic growth from 1984 to 2021. The researchers utilized an Autoregressive Distributed Lag (ARDL) approach and performed preliminary tests prior to the main analysis. The research findings show that all the explanatory variables (Petroleum Profit Tax, Value Added Tax, and Company Income Tax) have positive impacts on the dependent variable (Gross Domestic Product). Nonetheless, the effect of Petroleum Profit Tax was determined to be statistically not significant. Ajayi, Giwa, Obafemi, and Araoye (2024) explored the connection between tax structure, poverty, and economic growth in Nigeria. Augmented Dickey-Fuller (ADF), Phillips-Perron (PP), and Autoregressive Distributed Lag (ARDL) Bound tests, along with Error Correction Model (ECM) methods were utilized. The findings indicated that personal income tax and value added tax exert considerable negative impacts on economic growth, whereas company income tax and petroleum profit tax significantly

enhance economic growth. Obadiaru, Brian-Kufre, and Adebajji (2024) determined the impact of tax revenue on the economic growth of Nigeria over a thirty-year period from 1991 to 2021. The Autoregressive Distributed Lag (ARDL) method was used as the statistical tool for analyzing data, using E-View version 9 as the statistical software. The results of the ARDL test indicated that personal income tax (PIT) and value-added tax (VAT) negatively affected GDP, whereas company income tax (CIT) had a positive effect.

Joseph et al. (2023) assessed the impact of indirect taxes, including value-added tax and customs and excise duties, on economic growth from 2009 to 2018. Standard least squares technique. Indirect taxes significantly influence economic growth in Nigeria. The outcomes of the hypothesis testing indicate that the government should implement policies aimed at boosting revenue collection via indirect taxes as a primary means of revenue generation in Nigeria. Appah and Iweias (2023) assessed the relationship between taxation and income disparity in Nigeria from 1980 to 2020. The research utilized an ex post facto and correlational approach. The research employed univariate, bivariate, and multivariate analyses. The findings indicated a positive but insignificant connection between personal income tax, corporate income tax (CIT), petroleum profit tax (PPT), capital gains tax (CGT), value-added tax (VAT), custom excise duties (CED), and the Gini coefficient for the analyzed period, while there was a strong positive relationship observed when literacy rate influenced tax structure, along with a weak positive and insignificant association. Okoh, Edo, Akhigbodemhe, and Edeoghon (2021) explored how direct taxes influence income redistribution in Nigeria, focusing on personal income tax. The research examined the years 1990 to 2019 utilizing an annual data set sourced from the Federal Inland Revenue Service (FIRS) and the Central Bank of Nigeria's Statistical Bulletin. The research utilized the Fully Modified Least Squares (FMOLS) method to examine the data. Empirical findings indicated that personal income tax had substantial positive impacts on income redistribution, thereby decreasing income inequality within Nigeria. Omesi and Appah (2021) analyzed taxation and income disparity in Nigeria from 1980 to 2018. The study employed ex post facto and correlational research design. The data collected were analyzed using univariate, bivariate and multivariate analysis. The error correction mechanism revealed a significant negative relationship exists between personal income tax, company income tax and inequality; a negative but statistically insignificant relationship exist between value added tax and income inequality; a positive but statistically insignificant relationship exist between value added tax, government spending on education, government spending on health and income inequality.

Methodology

This research employed an Ex-Post Facto design. The selection of the design stems from the notion that the approach reveals trends and patterns of variation. The research utilized time series data spanning from 2000 to 2024. An ex-post facto design is a quasi-experimental investigation that analyzes how an independent variable, existing in the study, impacts the dependent variable. In this scenario, all data is not randomly assigned but provided equal opportunity. Data were obtained from the financial statistical bulletin, CBN statistical bulletin, and the Federal Inland Revenue (FIRS) for Nigeria spanning 2000 to 2024, using time series data dependent on data availability. The researcher categorized the data into the following groups: Value Added Tax (VAT), stamp duty tax, and customs and excise duty tax as independent variables, with the Gini coefficient indicating income redistribution.

Model Specification

This study modified the model of Obaretin et al., (2017), the model is stated below:

$$\text{GINIt} = \beta_0 + \beta_1\text{TITt} + \beta_2\text{TDTt} + \beta_3\text{OPNt} + \beta_4\text{FDIt} + \beta_5\text{INFt} + \epsilon_t \quad \dots 1$$

TIT = Total indirect tax revenue,
TDT= Total direct tax revenue,
FDI = Foreign direct investment,
OPN= Economic openness,
INF= Inflation rate,
GINI= Gini coefficient

The modified model for this study stated in its econometric form is given below:

$$GIN_{it} = \beta_0 + \beta_1 VAT_{it} + \varepsilon_t \quad - \quad - \quad - \quad - \quad i$$

Where:

Gini = Gini coefficient (proxied by government expenditures on infrastructural goods)

VAT = Value added tax

t= Time frame

Method of Data Analysis

This descriptive statistics was employed to summarily describe the mean, median, standard deviation, kurtosis and skewness of the study variables. Inferential statistics (regression analysis) was also utilized with the aid of E-Views 9 using:

Coefficient of Correlation: which is a good measure of relationship between two variables, tells us about the strength of relationship and the direction of relationship as well;

Regressions analysis: A regression is a regression analysis that takes into account the relationships between predictor variables and a single outcome variable. This type of regression is used to identify potential predictors of a particular outcome and to quantify the strength of the relationship between each predictor and the outcome) was used in the study to compare and contrast the effect of indirect tax revenue on income distribution in Nigeria.

Decision rule

Accept the null hypothesis if the P-value is greater than 0.05 and then the alternate hypothesis will be rejected.

Data Analysis and Results

Table 1: Descriptive Statistics

	LogGINI	LogVAT
Mean	4.962906	4.989715
Median	4.790848	4.803211
Maximum	6.608526	7.547775
Minimum	4.347076	3.278754
Std. Dev.	0.599939	0.772595
Skewness	1.752057	1.223050
Kurtosis	5.052697	6.284023
Jarque-Bera	68.71826	69.86755
Probability	0.000000	0.000000
Sum	496.2906	498.9715
Sum Sq. Dev.	35.63272	59.09340
Observations	100	100

Source: E-views 9 (2026)

In Table 1, the average values of the Gini coefficient (LOGGINI) were noted to be 4.962906, with a maximum of 6.608526, a minimum of 4.347076, and a standard deviation of 0.599939. The value added tax (LogVAT) stands at 4.989715, with a standard deviation of 0.772595; the highest observation is 7.547775 and the lowest value is 3.278754. Skewness quantifies the extent to which the probability distribution of a random variable differs from a normal distribution. Table 1 illustrates that the probability distribution for logGINI= 0.000000; LogVAT= 0.000; is positive and significant at the 0.05 level. According to Table 1 above, the

Jarque-Bera (JB) test, which assesses normality or the presence of outliers or extreme values among the variables, indicates that all our variables are normally distributed and exhibit no skewed distribution, significant at the 5% level, and the results can be generalized. This indicates that a least squares regression may be utilized to estimate the regression models.

Diagnostic test

In examining the association among the variables, we employed the Pearson correlation coefficient (correlation matrix) and Hausman Test; the results are presented in Table 2.

Table 2: Pearson Correlation Matrix

	LogGINI	LogVAT
LogGINI	1	
LogVAT	0.37536	1

Source: E-Views 9.0 Correlation Output, 2026

The Pearson Correlation Matrix in table 2 shows the existence of a positive effect between VAT, at a coefficient value of 0.375 with GINI.

There was no evidence of high-correlation among the variables of all the samples, which was an indication that the issue of multicollinearity seems absent among the distributions since Hair, Black, Babin and Anderson (2010) posited that multicollinearity problem was likely present when the correlation coefficient is above 0.90.

Test of Hypotheses

Hypothesis One

HO₁: Value added tax does not significantly affect income redistribution in Nigeria.

HI₁: Value added tax has significantly affect income redistribution in Nigeria.

In order to examine the effect between the dependent variable Gini coefficient (LogGINI) and the independent variable (LogVAT) and to also test our formulated hypotheses, we used a regression analysis. The interaction based regression results are presented and discussed in Table 3 below:

Table 3: Panel Least Square Regression analysis testing the effect between LogVAT and LogGINI

Dependent Variable: LOGGINI

Method: Panel Least Squares

Date: 01/29/26 Time: 06:40

Sample: 2000 2024

Periods included: 25

Cross-sections included: 4

Total panel (balanced) observations: 100

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.508530	0.367058	9.558512	0.0000
LOGVAT	0.291475	0.072705	4.008996	0.0001
R-squared	0.640894	Mean dependent var		4.962906
Adjusted R-squared	0.632127	S.D. dependent var		0.599939
S.E. of regression	0.558901	Akaike info criterion		1.694109
Sum squared resid	30.61229	Schwarz criterion		1.746212
Log likelihood	-82.70543	Hannan-Quinn criter.		1.715196
F-statistic	16.07205	Durbin-Watson stat		0.397274
Prob(F-statistic)	0.000119			

Source: E-View 9.0

Table 1 indicates that the average values of the Gini coefficient (LOGGINI) were 4.962906, with a high of 6.608526, a low of 4.347076, and a standard deviation of 0.599939. The value added tax (LogVAT) is reported as 4.989715, with a standard deviation of 0.772595; the highest observation is 7.547775, while the lowest value is 3.278754. Skewness quantifies the extent to which the probability distribution of a random variable differs from a normal distribution. Table 1 illustrates that the probability distribution for logGINI= 0.000000; LogVAT= 0.000; is positive and statistically meaningful at 0.05. According to Table 1 above, the Jarque-Bera (JB) test for normality, which assesses the presence of outliers or extreme values among the variables, indicates that all our variables are normally distributed without skewness, significant at the 5% level, allowing for generalization of the results. This similarly suggests that a least squares regression can be utilized to estimate the regression models.

Decision

Since the P-value of 0.000 is less than the critical value of 5% (0.05), it would be upheld that value added tax has significant effect on income redistribution in Nigeria at 5% level of significance, thus, H_1 is preferred over H_0 .

Conclusion

This research determined the impact of indirect tax revenue on income distribution in Nigeria from 2000 to 2024. Based on the analyzed data, the probability of the slope coefficients shows that; $P\text{-value} = 0.000 < 0.05$. The coefficient value of $\beta_1 = 0.291475$ and $t = 4.008996$ indicates that value added tax positively influences income redistribution and is also statistically significant at the 5% level. This discovery aligns with the results of Anyaduba and Otulugbu (2019), which indicated that VAT positively correlates with GINI. Nonetheless, this finding contradicts Appah and Iweias (2023), which showed a positive but insignificant correlation between value added tax (VAT) and the Gini coefficient during the analyzed period. Similarly, the research by Omesie and Appah (2021) discovered a positive yet statistically insignificant correlation among value added tax, governmental expenditure on education, governmental expenditure on health, and income inequality. Data were examined and hypotheses were evaluated using regression analysis through E-view 9.0. The research indicated that value added tax, stamp duty tax, and customs and excise duty tax were all significantly positive at a 5% level of significance.

The outcome of this study reported that indirect tax plays a big role in Nigeria's economy as well helps in income distribution in the country. It is a key source of revenue for the government, helping fund public services and infrastructure projects. Some of the indirect taxes in Nigeria include value added tax (VAT) and excise duties on goods like tobacco and alcohol. This however, showed that in Nigeria, indirect tax like VAT assist to regulate the distribution of goods and services by discouraging the consumption of certain goods (like luxury or harmful products) through higher tax rate while essential goods might have lower rates or exemptions. This study therefore, concludes that indirect taxes enhance the income distribution in Nigeria.

Based on the findings, the following recommendations were made;

There is need to ensure that VAT on goods and services highly consumed by low-income households, like food items, should be either zero rated or exempt while VAT should be imposed on goods heavily consumed by high-income households.

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