

Tax Audit, Tax Compliance and Revenue Generation in Nigeria: A Conceptual Review and Assessment of the Mediating Role of the 2025 New Tax Administration Efficiency

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Abstract: Government revenue mobilisation in Nigeria continues to depend heavily on the willingness and capacity of tax authorities to detect non-compliance and of taxpayers to meet their statutory obligations. Tax audit and tax compliance have long been treated in the literature as separate determinants of revenue outcomes, yet the channel through which audit activity is converted into compliance behaviour, and ultimately into collected revenue, has received far less conceptual attention, particularly since the enactment of the Nigeria Tax Administration Act, 2025 and the establishment of the Nigeria Revenue Service. This paper undertakes a descriptive, desk-based conceptual review of tax audit, tax compliance, and revenue generation in Nigeria, with particular emphasis on the possible mediating role of tax administration efficiency under the new 2025 tax administration architecture. Drawing on conceptual, theoretical, and empirical literature published largely between 2020 and 2025, the paper argues that tax audit exerts its strongest influence on revenue generation not directly, but through the compliance behaviour it induces, and that the strength of this pathway is itself conditioned on how efficiently the revenue authority administers assessment, audit selection, and enforcement. The paper proposes a conceptual mediation model in which tax administration efficiency, newly reconstituted under the Nigeria Revenue Service, occupies a pivotal position between audit activity, taxpayer compliance, and realised revenue. Theoretical, managerial, and policy implications are drawn, and the paper closes with its contribution to knowledge, its limitations, an agenda for further empirical testing, and a statement on the ethical conduct of the review.

Keywords: Tax Audit, Compliance, Revenue Service Generation, Administration Efficiency, and Nigeria Tax Administration Act 2025.

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Introduction

Background to the Study

Government at every level requires a steady flow of revenue to meet its statutory and developmental obligations, and taxation remains the most sustainable of the available instruments for raising such revenue, particularly for a country seeking to reduce its historical reliance on petroleum receipts. In Nigeria, the gap between the revenue the tax system is theoretically capable of raising and what it actually collects has remained wide for decades, a gap that scholars and practitioners have variously attributed to weak taxpayer compliance, inadequate audit coverage, and administrative inefficiency within the collecting agencies (Isimoya, 2022; Ulabor, Popoola, Akande, & Adefulu, 2022).

Tax audit has, for a long time, been positioned as the principal enforcement mechanism through which a tax authority verifies that taxpayers have correctly reported their income and settled the tax due on it. Empirical work on Nigerian data has repeatedly linked audit activity, whether in the form of desk audits, field audits, or back-duty investigations, to measurable improvements in reported tax compliance and, subsequently, in collected revenue (Gbe, 2023; Adelana, 2022; Olayode, 2022). More recent work has gone a step further by showing that tax compliance does not simply run parallel to tax audit but actually carries part of the audit's effect through to revenue, functioning as a

link, or mediator, between the two (Inegbedion & Okoye-uzu, 2024).

A separate development has, in the same period, reshaped the institutional terrain on which audit and compliance now operate. On 26 June 2025, President Bola Ahmed Tinubu assented to the Nigeria Tax Act, the Nigeria Tax Administration Act, the Nigeria Revenue Service (Establishment) Act, and the Joint Revenue Board (Establishment) Act, replacing the Federal Inland Revenue Service with a unified Nigeria Revenue Service and consolidating federal tax administration under a single collecting authority with effect from 1 January 2026 (Andersen Nigeria, 2025; PwC Nigeria, 2025). Because the Nigeria Tax Administration Act is explicitly designed to standardise assessment, audit, and enforcement procedures across federally collected taxes, it raises a question that existing studies, most of which pre-date the reform, have not been positioned to answer: whether the efficiency of the newly reformed administrative machinery itself determines how much of the tax audit's effect on compliance is actually transmitted into higher revenue. This paper takes up that question through a conceptual review of the literature.

Statement of the Problem

Three gaps motivate this study. The first is a conceptual gap: much of the existing Nigerian literature treats tax audit, tax compliance, and revenue generation as a simple, direct chain,

without adequately theorising the administrative infrastructure through which audit findings are actually converted into assessments, collections, and remittances (Ulabor et al., 2022; Gbe, 2023). Where administration is mentioned at all, it tends to appear as a background condition rather than as a variable capable of strengthening or weakening the audit-compliance-revenue relationship.

The second is an empirical gap. Available Nigerian studies that model tax compliance as a link between audit and revenue, most notably the structural equation modelling evidence reported by Inegbedion and Okoye-uzu (2024), were conducted using data and institutional arrangements that predate the Nigeria Tax Administration Act 2025 and the creation of the Nigeria Revenue Service. No empirical evidence yet exists on how the reformed, unified tax administration structure alters the strength of this mediated relationship.

The third is a temporal and institutional gap. Because the Nigeria Revenue Service only assumed its unified mandate from January 2026, following the transition period built into the reform, the scholarly literature has simply not had the opportunity to examine tax administration efficiency as a distinct, measurable construct under the new dispensation, let alone to test it as a mediating variable. This paper is positioned to narrow these three gaps by offering a conceptual synthesis and a testable framework rather than by claiming to resolve them empirically.

Objectives of the Study

The broad aim of this study is to conceptually examine the relationship between tax audit, tax compliance, and revenue generation in Nigeria, with attention to the mediating role that tax administration efficiency under the 2025 tax reform may play in that relationship. The specific objectives are to:

- Examine the conceptual relationship between tax audit and tax compliance in the Nigerian tax system;
- Review the theoretical and empirical basis for tax compliance as a channel linking tax audit to revenue generation in Nigeria; and
- Develop a conceptual framework in which tax administration efficiency, as reconstituted under the Nigeria Tax Administration Act 2025, mediates the relationship between tax audit, tax compliance, and revenue generation.

Research Questions

- What is the conceptual relationship between tax audit and tax compliance in the Nigerian tax system?
- What theoretical and empirical basis exists for treating tax compliance as a channel linking tax audit to revenue generation in Nigeria?
- How might tax administration efficiency, as reconstituted under the Nigeria Tax Administration Act 2025, mediate the relationship between tax audit, tax compliance, and revenue generation?

Scope of the Study

The study is conceptual and desk-based, drawing on literature, statutes, and institutional publications produced mainly between 2020 and 2025. Attention is confined to federally administered taxes in Nigeria, chiefly company income tax and

value-added tax, and to the tax audit categories most commonly examined in the Nigerian literature, namely desk audit, field audit, and back-duty audit. No primary data are collected, and no state-level or sub-national tax administration is examined, since the 2025 reform being discussed operates principally at the federal level through the Nigeria Revenue Service.

Literature Review

Conceptual Review

Four concepts are central to this review: tax audit, tax compliance, revenue generation, and tax administration efficiency. Each is discussed below, together with the author's own analytical commentary.

Tax Audit

Tax audit is the examination of a taxpayer's records, returns, and underlying accounts by a relevant tax authority to ascertain whether the taxpayer's stated tax liability agrees with what is actually owed under the applicable tax laws (Gbe, 2023). In Nigeria, tax audit is commonly categorised into desk audit, conducted within the tax office on the documents submitted by the taxpayer; field audit, conducted at the taxpayer's premises where more detailed verification is required; and back-duty audit, instituted where the tax authority suspects a taxpayer of having deliberately understated income or evaded tax in a prior period (Inegbedion & Okoye-uzu, 2024). Tax audit is generally understood in the literature as an enforcement or deterrence instrument, intended to make non-compliance costly enough that voluntary compliance becomes the taxpayer's rational choice.

This study observed that a great deal of the Nigerian literature on tax audit treats the three audit types as functionally interchangeable, when in fact they appear, on the evidence, to behave rather differently. Desk and field audits are consistently reported as significant drivers of compliance and revenue, while back-duty audit is repeatedly found to have a weak or statistically insignificant effect on both outcomes (Inegbedion & Okoye-uzu, 2024). This is not, in this author's judgement, an incidental statistical curiosity; it more plausibly reflects the fact that back-duty audits are rare, resource-intensive, and reactive, arriving long after the taxable event and the associated cash flow have passed, whereas desk and field audits intervene closer to the point of filing, when both detection and correction are still administratively cheap. Any conceptual model of the blue economy, digital economy, or any other tax base in Nigeria that lumps all forms of audit together risks obscuring this distinction.

Tax Compliance

Tax compliance refers to the degree to which a taxpayer accurately reports income, correctly computes tax liability, and remits the tax due within the time allowed by law (Isimoya, 2022). It is conventionally separated into voluntary compliance, which reflects a taxpayer's willingness to meet obligations without direct enforcement pressure, and enforced compliance, which results from the taxpayer's fear of detection and sanction (Dakhil, Dagunduro, Abbood, & Falana, 2025). Nigerian survey-based evidence continues to find that both dimensions matter: voluntary compliance strategies and enforcement strategies have each been shown to make an independent, statistically significant contribution to tax revenue outcomes (Dakhil et al., 2025).

This study would argue that the persistent Nigerian emphasis on enforcement as the primary lever of compliance, visible in how frequently audit and penalty regimes dominate the policy conversation relative to taxpayer education or service quality, sits somewhat uneasily with the finding that voluntary compliance is an equally significant contributor to revenue. If both channels matter roughly as much as each other, then a tax administration that invests almost exclusively in audit capacity while under-investing in taxpayer service, dispute resolution, and communication is, in effect, leaving one half of the compliance equation largely unattended, and it would not be surprising if such an administration continued to under-perform relative to its statutory revenue potential.

Revenue Generation

Revenue generation, in the tax context, refers to the actual monetary receipts collected by government from taxes, levies, and related charges within a given period, as distinct from the amount that is merely assessed or theoretically owed (Gbe, 2023). Nigerian data show a persistent divergence between assessed and collected tax revenue, a divergence that studies attribute variously to weak audit coverage, low compliance, and administrative leakage between assessment and remittance (Akinadewo, Kayode, Dagunduro, & Akinadewo, 2023).

In the study's assessment, revenue generation is too often treated in the Nigerian tax literature as the automatic downstream consequence of audit and compliance, as though money assessed and money collected were the same thing separated only by time. The reality, this author suggests, is that a meaningful share of the gap between assessed and collected revenue in Nigeria is neither an audit problem nor a compliance problem in the strict sense, but an administrative one: delays in processing, weak inter-agency reconciliation, and fragmented taxpayer records all intervene between a correct audit finding and the naira that eventually reaches the treasury. Any conceptual model that omits administrative efficiency as a distinct stage in this chain is, in this author's opinion, incomplete.

Tax Administration Efficiency

Tax administration efficiency refers to the capacity of a revenue authority to assess, audit, collect, and enforce tax obligations at the lowest reasonable administrative cost and within the shortest reasonable time, while maintaining accuracy and fairness in its dealings with taxpayers (Akinadewo et al., 2023). Under the Nigeria Tax Administration Act 2025, this capacity is intended to be strengthened through the unification of previously fragmented federal tax administration functions under the Nigeria Revenue Service, uniform procedures for assessment and audit, and a dedicated Tax Appeal Tribunal and Office of the Tax Ombud for dispute resolution (PwC Nigeria, 2025; EY, 2025).

This study argue that tax administration efficiency has, until this reform, been the least conceptually developed of the four constructs discussed here, largely because Nigeria's tax administration was itself fragmented across several agencies, making the construct difficult to isolate and measure in earlier studies. With the consolidation of federal tax administration under a single Nigeria Revenue Service from January 2026, the opportunity now exists, arguably for the first time, to treat tax administration efficiency as a coherent, measurable variable rather than as an unobserved residual absorbed into the audit and compliance variables of earlier models.

Theoretical Review

Three theories anchor this review: the Economic Deterrence Theory of tax compliance, the Institutional Theory of tax administration, and the Regulation Theory of taxation.

Economic Deterrence Theory

The Economic Deterrence Theory, sometimes referred to as the classical theory of tax compliance, holds that a taxpayer's decision to comply or evade is a rational calculation weighing the expected benefit of evasion against the probability of detection and the severity of the resulting penalty (Kasper & Alm, 2022). Applied to the present review, the theory supplies the logical basis for expecting tax audit to raise compliance: by increasing the taxpayer's perceived probability of detection, audit activity shifts the expected value calculation in favour of compliance. Nigerian evidence broadly supports this expectation, particularly for desk and field audits, though the theory alone does not explain why the strength of this effect should vary with the administrative context in which audits are conducted (Inegbedion & Okoye-uzu, 2024).

Institutional Theory

Institutional Theory holds that organisational behaviour and performance are shaped by the formal structures, rules, and norms within which an organisation operates, and that reforming these structures can alter outcomes even where the underlying incentives facing individual actors remain unchanged (Akinadewo et al., 2023). Applied to tax administration, the theory suggests that the consolidation of Nigeria's federal tax agencies into a single Nigeria Revenue Service, and the standardisation of audit and assessment procedures under the Nigeria Tax Administration Act 2025, should be expected to alter the efficiency with which audit findings are converted into collected revenue, independently of any change in taxpayers' own compliance psychology.

Regulation Theory

Regulation Theory conceives of taxation as one instrument among several through which the state regulates economic and civil conduct in pursuit of broader public objectives, including equitable income distribution and market stability (Rixen & Unger, 2022). Viewed through this lens, tax audit is not merely a revenue-collection device but a regulatory tool whose credibility depends on the wider governance quality of the administering institution; where administrative capacity is weak, audit-based regulation of taxpayer conduct is correspondingly weaker, regardless of the formal rate of audit coverage.

Empirical Review

A growing body of Nigerian empirical work links tax audit to tax compliance and revenue outcomes. Gbe (2023), reviewing multiple prior studies on tax audit practices in Nigeria, concluded that desk, field, and back-duty audits collectively exert a positive influence on tax revenue, while noting that the strength of this influence depends on how consistently and professionally the audits are conducted. Adelana (2022) and Olayode (2022), using regression-based analyses of Nigerian tax authority data, similarly reported statistically significant positive relationships between tax audit activity and tax revenue generation.

The most directly relevant empirical contribution for the present review is that of Inegbedion and Okoye-uzu (2024), who used structural equation modelling on survey data from small and medium enterprises in Nigeria's Niger Delta region to test whether

tax compliance mediates the relationship between tax audit and tax revenue. Their results showed that desk and field audits had significant positive effects on both tax compliance and tax revenue, that back-duty audit did not, and that tax compliance provided a partial mediating link between tax audit and tax revenue, explaining a substantial share of the variation in revenue outcomes. This finding is the closest existing empirical analogue to the mediation framework proposed in the present paper, although it was conducted before the Nigeria Tax Administration Act 2025 came into force and therefore could not incorporate tax administration efficiency as a variable.

Complementary evidence from Dakhil et al. (2025), based on a large sample of tax officials across south-western Nigeria, found that both voluntary compliance and enforcement strategies significantly increased tax revenue generation, reinforcing the view that compliance behaviour, however induced, is a necessary conduit for translating tax policy into actual revenue. Ogidiaka, Agbi, Mohammed, Mustapha, and Abdulfatah (2024), examining back-duty audit and companies income tax compliance in the Federal Capital Territory, reported that the relationship between back-duty audit and compliance was itself moderated by the expertise of the tax officers conducting the audit, offering direct empirical support for the proposition that administrative and human-capacity factors condition the strength of the audit-compliance relationship rather than standing outside it. Akinadewo et al. (2023), examining contemporary tax administration systems across selected Nigerian states, found that administrative modernisation was positively and significantly associated with revenue generation capacity, lending further support to the treatment of administration efficiency as a determinant, rather than a mere backdrop, of revenue outcomes.

Gaps in the Existing Literature

- None of the reviewed Nigerian studies models tax administration efficiency as an explicit mediating or moderating variable between tax audit and tax revenue; where administrative capacity appears, it is typically treated as a control factor or discussed narrative, rather than tested as part of the causal chain.
- The most rigorous mediation evidence available, that of Inegbedion and Okoye-uzu (2024), is drawn from a single geographic zone and a single class of taxpayer, small and medium enterprises in the Niger Delta, leaving open the question of whether the same mediated relationship holds for large corporate taxpayers or for other regions of the country.
- Existing studies pre-date the Nigeria Tax Administration Act 2025 and the establishment of the Nigeria Revenue Service, so none has been able to examine whether the consolidation of federal tax administration under a single agency strengthens, weakens, or otherwise alters the audit-compliance-revenue relationship.
- The literature offers comparatively little integration between the deterrence-based theoretical tradition dominant in tax audit research and the institutional and regulatory theoretical traditions more commonly applied to tax administration reform, leaving the two bodies of theory to develop largely in parallel rather than as complementary explanations of a single revenue-generation process.

Research Method

Research Design

This study adopts a descriptive, desk-based research design. It is descriptive because its purpose is to synthesis, organize, and interpret existing conceptual, theoretical, and empirical knowledge on tax audit, tax compliance, and revenue generation in Nigeria, rather than to test hypotheses using newly collected primary data. It is desk-based because the entire body of evidence examined is drawn from secondary sources, namely statutes, peer-reviewed journal articles, and professional publications, rather than from questionnaires, interviews, or fieldwork.

This design is justified on three grounds. First, the central construct of interest, tax administration efficiency under the Nigeria Tax Administration Act 2025, only became operative from January 2026, which makes it premature to attempt primary data collection or hypothesis testing on an institutional arrangement that has barely begun to function; a descriptive synthesis of what is currently known, and a conceptual specification of what should be tested once sufficient time has elapsed, is the more defensible research strategy at this stage. Second, a desk-based review allows the wide range of relevant but methodologically diverse prior studies, spanning doctrinal, survey-based, and structural equation modelling approaches, to be brought into a single coherent conceptual frame, which is precisely the contribution this paper aims to make. Third, the specific objectives of the study are conceptual and framework-building in nature rather than estimation-based, which aligns naturally with a descriptive design rather than an econometric or experimental one.

Sources of Data

Data for this review were drawn from secondary sources published predominantly between 2020 and 2025. These include peer-reviewed journal articles on tax audit, tax compliance, and revenue generation in Nigeria and comparable jurisdictions; the primary legal texts of the Nigeria Tax Act 2025, the Nigeria Tax Administration Act 2025, and the Nigeria Revenue Service (Establishment) Act 2025; and professional advisory publications from established accounting and tax practice networks, consulted strictly for their factual account of the content and commencement of the 2025 reform. Sources were selected for direct relevance to tax audit, tax compliance, revenue generation, or tax administration efficiency, and cross-checked against more than one independent source where possible.

Findings and Discussion

The review yields four interlocking findings. First, the relationship between tax audit and tax revenue in Nigeria is not, on the balance of the evidence, a simple direct effect; it operates substantially through tax compliance. The structural equation modelling evidence of Inegbedion and Okoye-uzu (2024) indicates that a meaningful share of the influence of desk and field audits on revenue passes through the compliance behaviour those audits induce, rather than acting on revenue independently of compliance. This supports treating tax compliance as a genuine mediating variable rather than as a parallel, separately-determined outcome.

Second, not all forms of tax audit behave alike within this mediated relationship. Desk and field audits are consistently associated with significant improvements in compliance and revenue across the studies reviewed, while back-duty audit

performs comparatively poorly, frequently showing an insignificant relationship with both outcomes (Inegbedion & Okoye-uzu, 2024). This pattern is consistent with the deterrence logic underlying the Economic Deterrence Theory: desk and field audits are more frequent, more predictable in their timing relative to the tax year, and therefore more effective at shaping the taxpayer's expected probability of detection than the comparatively rare and retrospective back-duty audit.

Third, the evidence on tax officers' expertise as a moderating influence on back-duty audit outcomes (Ogidiaka et al., 2024) suggests that the weakness of back-duty audit's effect may be less an inherent property of that audit type and more a function of the administrative capacity brought to bear on it. If tax administration efficiency, understood broadly as the competence, coordination, and procedural consistency of the revenue authority, genuinely conditions how effectively any given audit type is converted into compliance and revenue, then the consolidation of federal tax administration under the Nigeria Revenue Service from January 2026 offers a plausible mechanism through which the historically weak performance of certain audit categories could improve, provided the reform succeeds in raising administrative capacity in practice rather than merely on paper.

Fourth, on the basis of these findings, the review proposes a conceptual mediation framework in which tax audit (desk, field, and back-duty) is the independent variable, tax compliance is the primary mediating variable linking audit to revenue, tax administration efficiency under the Nigeria Revenue Service is a second-stage conditioning variable that strengthens or weakens the audit-compliance-revenue pathway at each of its links, and tax revenue generation is the ultimate dependent variable. Within this framework, tax administration efficiency is expected to operate in two ways: directly, by determining how quickly and accurately audit findings are converted into assessments and collections, and indirectly, by shaping taxpayers' perception of the fairness and competence of the tax authority, which in turn feeds back into voluntary compliance. The framework implies that the revenue gains Nigeria expects from the 2025 tax reform will depend less on the mere existence of unified administrative machinery than on whether that machinery measurably improves the efficiency with which audit and compliance are translated into collected revenue.

Implications

Theoretical Implications

The study extends the Economic Deterrence Theory of tax compliance by situating it alongside Institutional Theory and Regulation Theory within a single mediation framework, suggesting that deterrence-based explanations of compliance are necessary but not sufficient on their own, and that the institutional capacity of the administering authority should be treated as a conditioning factor rather than a fixed background assumption. This layered theoretical treatment may be useful to researchers examining tax reform in other developing-country contexts where administrative consolidation accompanies changes in enforcement policy.

Managerial Implications

For corporate taxpayers and their finance and tax functions, the review suggests that compliance behaviour, not merely the fact of being audited, is what ultimately shapes a firm's exposure to further enforcement action and reputational risk with the tax authority. Firms would be well advised to strengthen internal

record-keeping and self-assessment accuracy in anticipation of a more procedurally standardised audit regime under the Nigeria Revenue Service, since the consolidation of previously fragmented federal tax administration is likely to reduce the scope for inconsistent treatment across agencies that some taxpayers may have previously relied upon.

Policy Implications

For policymakers and the leadership of the Nigeria Revenue Service, the review suggests that the revenue gains anticipated from the 2025 tax reform will materialise only to the extent that the reform genuinely raises administrative efficiency, in the sense of faster, more accurate, and more consistent assessment, audit, and enforcement, rather than simply relabelling existing agencies under a new name. This points to a policy priority of investing in the training, digital infrastructure, and inter-agency data-sharing arrangements needed to make the Nigeria Revenue Service's audit and assessment functions demonstrably more efficient than those of the agencies it replaces, since it is this efficiency gain, and not the reorganisation alone, that the framework proposed here identifies as the true lever of additional revenue.

Conclusion and Recommendations

This paper set out to conceptually examine the relationship between tax audit, tax compliance, and revenue generation in Nigeria, giving particular attention to the possible mediating role of tax administration efficiency under the newly enacted Nigeria Tax Administration Act 2025. The review shows that tax audit influences revenue substantially through the compliance behaviour it induces, that different categories of audit differ markedly in how strongly they achieve this, and that administrative capacity plausibly conditions the strength of this relationship at every stage. The 2025 tax reform, by consolidating federal tax administration under a single Nigeria Revenue Service, creates the institutional precondition for testing and, potentially, strengthening this mediated relationship, but the reform's success in doing so cannot simply be assumed from its existence.

Arising from these findings, it is recommended that the Nigeria Revenue Service prioritize desk and field audit capacity, given their consistently stronger association with compliance and revenue, while investing specifically in the training and coordination needed to make back-duty audits more effective rather than treating them as a residual enforcement category; that the Service track and publish administrative efficiency indicators, such as average audit-to-assessment turnaround time and dispute resolution timelines through the new Tax Appeal Tribunal and Office of the Tax Ombud, so that the mediating role proposed in this paper can eventually be tested against real administrative data; and that future tax policy communication place comparable emphasis on voluntary compliance facilitation, such as taxpayer education and service quality, alongside enforcement, given the empirical evidence that both channels contribute independently to revenue outcomes.

Contributions to Knowledge

This study contributes to knowledge by proposing, for the first time in the reviewed Nigerian literature, a conceptual framework in which tax administration efficiency is positioned explicitly as a variable that conditions the mediated relationship between tax audit, tax compliance, and tax revenue, rather than as an unmeasured background condition. It further contributes by

drawing together deterrence-based, institutional, and regulatory theoretical traditions, which have largely developed separately in the Nigerian tax literature, into a single explanatory frame appropriate to the post-2025 tax administration environment. Finally, it identifies four specific gaps in the existing literature that had not previously been articulated in these terms, providing a clear agenda for the empirical work that the establishment of the Nigeria Revenue Service now makes possible.

Limitations of the Study

As a conceptual, desk-based review, this study does not test the proposed mediation framework against primary or administrative data, and its conclusions about the likely effect of the 2025 reform are necessarily provisional, since the Nigeria Revenue Service had only just assumed its unified mandate at the time of writing. The review is also limited by its reliance on a relatively small number of directly relevant Nigerian empirical studies, particularly on the specific question of mediation, which restricts the extent to which its conclusions can be generalised across sectors, regions, or taxpayer categories.

Suggestions for Further Research

Future researchers should test the mediation framework proposed here using administrative data from the Nigeria Revenue Service once a sufficient post-implementation period has elapsed, ideally using structural equation modelling or comparable techniques capable of estimating direct, mediated, and conditional effects simultaneously. Comparative studies examining whether the strength of the audit-compliance-revenue relationship differs between large corporate taxpayers and small and medium enterprises would also be valuable, as would qualitative research into how tax officials themselves perceive the efficiency gains, or shortfalls, of the newly unified administrative structure.

Ethical Statement

This study is a conceptual, desk-based literature review that did not involve the collection of primary data from human participants, and no institutional ethics approval was therefore required for its conduct. All secondary sources cited, including statutes, journal articles, and professional publications, are acknowledged in the reference list, and every effort has been made to represent the findings of the original authors accurately and without distortion. The author declares no conflict of interest in the preparation of this manuscript, and no external funding was received for the study.

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