

HARNESSING INTERNALLY GENERATED REVENUE: A PANACEA TO TAX EVASION AND AVOIDANCE IN NIGERIA A STUDY OF EKITI STATE

OLAOYE, CLEMENT OLATUNJI, ADEBAYO, ADESODUN ISAAC & DADA, RAPHAEL ADEKOLA

Department of Accounting, Faculty of Management Sciences, Ekiti State University, Ado-Ekiti, Nigeria

ABSTRACT

This study review the internally generated revenue as a panacea to tax evasion and avoidance in Nigeria and take a critical concerned about the significance of tax evasion and avoidance which constitute a great concerned for revenue sources as a nation. A sample of fifty respondents consisting official of Ekiti state civil service commission and 25 self employed small scale enterprises who have major of their investment in Ekiti state. The gathering instrument used in the study was interview and questionnaire schedule which were co administered by the respondent and analyzed using analysis table percentage. The following findings were show that the enlighten drive of the tax payers as to the purpose or need for tax and as to tax law and legislation is not sufficient, Nigeria citizen at all level, should be educated on their civic responsibility to pay tax, either self employed, under or under wise. It is also shows that most of the tax payers especially the self employed are not keeping proper record of their business affairs which make it difficult to determine the net income. It is hereby recommended that more enlighten programme should be embarked upon for the tax payers in order to appreciate the need to pay tax.

KEYWORDS: Personal Income Tax, Pay-As-You-Earn (PAYE), Direct Taxation, Withholding Tax, Capital Gains Tax, Stamp Duties

INTRODUCTION

The word 'tax' first appeared in the English language only in the 14th century. It derives from the Latin *tax are* which means 'to assess'. Before that, English used the related word 'task', derived from Old French. For a while, 'task' and 'tax' were both in common use, the first requiring labour, the second money. 'Tax' then developed its meaning to imply something wearisome or challenging. So words like 'duty' were used to suggest a more appealing purpose. Political spin has just as long a history as taxation, and neither has been detained unduly by the meaning of words (new internationalist magazine issue 416). According to Olatunji, Olaleye and Adesina (2001) they emphasized that during the pre- colonia era, taxation functioned principally on ethnic basis i.e Hausa Yoruba and Igbo. Such taxes are inform of owo ori, isakole war returns community effort (south western area), egbu-nkwu community effort (eastern area) and zakat, kurdin kasa, shukka- shukka (northern area).

According to Olajide and Associate (2012), The history of taxation in the world, which Nigeria is an integral part, is dated back to the pre-Christ era. Prior to independence, the Emirs, Obas and Obis collected various taxes. The tax administrators then was the Emirs', Obas' and Obis' agents. Adesina (2005) posited that "taxation entered into corpus of our formal law during the colonial era, distinctly bore the stamp of the colonial master- great Britain. form earliest time, the British monarchy had considered it much easier to raise state dues by imposition of indirect taxes, such as custom excise duties. According to Chinabuye on internet link (2013), In Nigeria, the taxation system dates back to 1904 when the personal income tax was introduced in northern Nigeria before the unification of the country by the colonial masters. It was later implemented through the Native Revenue Ordinances to the western and eastern regions in 1917 and 1928,

respectively. Among other amendments in the 1930s, it was later incorporated into Direct Taxation Ordinance No. 4 of 1940. Since then different governments have continued to try to improve on Nigeria's taxation system. The general opinion among scholars is that Nigeria's fiscal regime is characterized by unnecessary complex, distortionary and largely inequitable taxation laws that have limited application in the formal sector that dominates the economy.

Apart from the fact that tax is a source of revenue to the government. It is also an instrument of economic development and social change. Tax is also a key factor in shaping the fiscal policy of the economy and the investment policies of the government, and the fiscal power is based on the three tiered tax structure divided between the Federal, State and local government each of which has different tax jurisdiction or obligations. The federal government is responsible for the assessment and collection of tax due from corporate bodies and personnel of Nigeria Armed force and those employed in Nigeria Foreign mission, while the state and local government is also responsible for the assessment and collection of tax due from individuals.

Therefore there is concurrent jurisdiction between the federal and state government on personal income tax and capital gain tax while the federal government has exclusive jurisdiction over company income tax and petroleum profit tax.

According to Adesina et al (2005), taxation is a charge imposed by government authority upon property, individuals or transaction to raise money for public revenue. This can also imply that Taxes are compulsory payment imposed by legislation. Hence, Taxation could also be an instrument used to withdraw resources from the private sector of the economy for the government to cover the cost of providing public goods and services law and order (security), healthcare, education, among others. Revenue from taxation generally constitutes a substantial part of the total revenue of governments; taxation has occupied an important position in any nation's economy. Hence, nobody likes to pay taxes.

The saying is that no one pays tax with a smiling faces, the degree of tax compliance within a system depends on a combination of factors put in place by Government to serve as an inner driving or motivating factor for various classes of tax. If the government is weak, you cannot have a strong tax system that will bring about compliance by the taxpayers into the tax net or stale. It takes a strong and purposeful government to improve the tax system. It is however incorrect to conclude that Nigerians don't pay tax. The present tax system and the compliance level is unbecomingly low. The focus of tax administration is majorly on those who are formally employed under the PAYE Scheme. While, I admit that it is more difficult for employees to evade tax, than those who are self-employed, the degree of inequity in Nigeria is too high and hazardous to this current age century and attainment of the millennium liberalization. A good tax system will not be paying lip service to the taxation of the income of the top five percent who are controlling about 90 percent of the wealth in the economy.

THE ORIGIN OF TAX IN NIGERIA

Tax payment is as old as the country itself. As far as 1904 taxation has gained its existence in Northern part of Nigeria. Despite its long existence, there are still problems that hinder effective administration in Nigeria (Ola, 1999).

The history of taxation in Nigeria can be traced under five periods:

The pre-colonial period,

The period between 1900-1918,

The period between 1918-1943,

The period between 1943-1974,

And the period from 1974 to 2003 (William,1975).

Pre-Colonial Period

During this period, a well-established system of taxation existed in the Northern Nigeria under absolutist rule of the Fulani Emperors/Warlords. Perhaps the reason for well- established system of taxation in the part of federation was their religion. Under this period, the various forms of tax that were paid included Zaket, Kurdinkaza et cetera. In the Southern part of Nigeria, a less organized system of taxation existed.

The Period between 1900 and 1918

When the British came to Nigeria, the System of taxation in North and detailed it in two memoranda, namely, The Native Revenue Proclamation No. 4 of 1904 and the Native Revenue Proclamation No. 2 of 1906. During the period, the rates were fixed by Government while assessment and collection were done by the District Heads. The system was later extended to the South West. In 1917, the Oba of Benin accepted the system. In 1918, the system was introduced in Ibadan, and Egbal and through the Native Revenue Ordinance of 1918.

The Period between 1918 and 1943

Under this period, it was generally felt that the whole south was ready to accept the introduction of direct taxation. In 1937, the Native Taxation Ordinance imposed taxes on persons and communities. The assessment was based on the annual income of the individual and the community. There was a major legislation in 1940, which accommodated all previous ordinances including those in Lagos Township. The ordinance was known as Direct Tax Ordinance No. 4 of 1940, which also applied to all expatriates living in Lagos.

The Period between 1943 and 1974

All the regions of the country had passed their tax law by 1962. As a result of the different laws being to prevent the issue from being complicated, the Raisman Fiscal Commission (1958) recommended the basic principle by which, the income of an individual other than limited liability companies will be charged. It also recommended that difference was embodied in the Nigeria Constitution Order-in - Council 1960 and this formed the basis of the Income Tax Management Act of 1961.

The main provisions of the Act, which do not constitute a complete status but which center on the fundamental income tax principle and which apply to the whole country, are chargeable income, determination of residence, treatment of dividends, taxation of partnerships, basis of computing income, capital allowance on income earnings assets, exemptions, quantum of relieves, and double taxation arrangement. The Income Tax Management Act (ITMA) of 1961 was the first attempt made by the government to harmonize tax law throughout the country. As a result of certain clauses in the Act, it has not been able to achieve the desired purpose. In attempt to rectify these flaws, the Joint Tax Board was established in which all the States of the Federation were represented.

In order to conform to the fundamental Issues in ITMA the Western Region Income tax cap 48 of 1959 was amended by Income Tax (Amendment) law 1961 while the Finance law of 1962 was passed to repeal the Eastern Region Finance law of 1956. The North adopted ITMA in all respects as its own law came up in 1962 after ITMA legislation in 1961.

The current tax administration as practiced in Nigeria today can be traced to the outcome of the fiscal recommendation of the Raisman Commission of 1958. With the approach of independence the commission was established with a view to examining the jurisdiction and power of the various tiers of government in Nigeria. The charged with the collection of certain taxes (e.g. companies' income tax throughout the country) and that the Regional government (which later transformed to states) should collect some other taxes (e.g. tax on resident of the regions). This trend of tax administration has prominently in the independence constitution and other subsequent constitution in the country.

The Period between 1974 to Date

The Nigeria army took over the ruling of Nigeria between 1963 and 1979. Before the handing-over to civilian Government in 1979, a new constitution was put in place known as 1979 constitution and this constitution prescribed presidential and federal systems of government for the country. In any federal system of government such as that of Nigeria and U.S.A., the constitution always defines the functions and responsibilities of each tier of government and how to raise revenue to discharge those functions and responsibilities (Akawe, 1995).

The constitutional arrangement for revenue sharing among the tiers of government is referred to as revenue allocation arrangement. Under the provision of the 1979 constitution, which that of 1999 constitution followed, the states have residual power and could make laws on matter in so far as the matter was not in the exclusive legislative List. As Contained in Exclusive Legislative of the 1999 Constitution of the Federal Republic of Nigeria (Decree no 24 of 1999 items 58 and 59 of part 1, second schedule), it is the Federal Government that is vested with the power to legislate and impose the following; stamp duties, taxes on incomes, profit, and capital gains both for individual and corporate bodies. What this means in effect is that it is only the Federal Government that has the exclusive power to impose tax on individuals and corporate bodies by the way of Decrees and enactments.

However, while the imposition of taxes on individuals and corporate bodies is under the exclusive list of the constitution, the collection of such taxes is placed under the concurrent legislative list. This means that the power to collect the various taxes is shared among the three tiers of government. The various taxes being administered in Nigeria are shared among the three tiers of government and area of tax jurisdiction of each tier is specifically spelt out in Decree No 21 of 1988. Some of the taxes collected by the Federal Government include Companies' Income Tax, Withholding Tax on companies and residents of Federal Capital Territory (FCT), petroleum Profit Tax and Value Added Tax (VAT) etc.

Taxes and levies collected by State Government include among others Personal Income Tax in respect of Pay As You Earn (PAYE), direct taxation (self assessment) capital gains tax of individual only, stamp duties on instruments executed by individuals, Road taxes et cetera and taxes collectible by Local Government include among others; shop and kiosk rate, Tenement rates, on and off liquor license fees, slaughter slab fees marriage, birth and death registration fees et cetera. (Ariwodola, 2001).

Adejuwon, (1998) observe that there are certain constraints on the effectiveness of tax administration in Nigeria and that over the years, those in charge of tax administration have come up with a lot of improvements in the mechanism of achieving a steady growth in the way taxes are administered in the country. Despite all these, there are still some constraints on the effectiveness of tax administration, which include: inadequate funding; lack of qualified and experienced personnel, Tax Evasion; neglect of the Tax Authority; improper use of Tax consultants, problem of Manpower and Equipment; problem associated with Tax Payer Education; Staff Motivation; attitude of Auditors, impersonation; and collusion.

Ekiti State Metamorphosis and Tax System



Figure 1

Map of Ekiti State



Figure 2

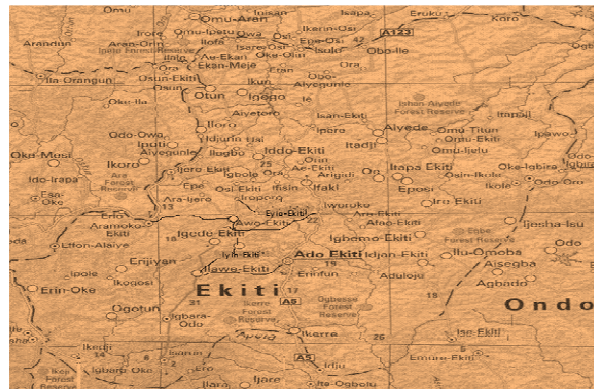


Figure 3

Table 1


Coordinates: 7°40'N 5°15'E / 7.667°N 5.250°E	
Country	 Nigeria
Date created	1 October 1996
Capital	Ado Ekiti
Government	
S Area	
• Total	6,353 km ² (2,453 sq mi)
Area rank	31st of 36
Population	
• Estimate (2005)	2,737,186
• Rank	29th of 36

Table 1: Contd.,

GDP (PPP)	
• Year	2007
• Total	\$2.85 billion ^[1]
• Per capita	\$1,169 ^[1]
Time zone	WAT (UTC+01)
ISO 3166 code	NG-EK

Source: Ekiti State Diary (2011, 2012, 2013 and 2014)

Historical Background of Ekiti State

Historical Development: Ekiti State is one of the last six states created on 1st October 1996 by the then Provisional Ruling Council and announced by the then Head of State, Late General Sani Abacha in a national broadcast to mark Nigeria's 36th independence anniversary.

This makes Ekiti State one of the thirty-six states of the Federal Republic of Nigeria today. It was carved out of the former Ondo State, which itself came out of the Old Western State created in 1967. It is now made up of Ekiti Central, Ekiti North, Ekiti South and Ekiti West Divisions.

Before its creation, what is now Ekiti State comprised twelve Local Government Areas but, at its creation, four more Local Government Areas were created, bringing the number to sixteen with Ado-Ekiti as the capital Town of the State.

Location: Ekiti State is located between latitudes 7°25' and 8°05'N and between longitudes 4°45' and 5°46' east. The state is found to the south of Kwara and Kogi States while it is bound by Osun State to the west. To the east of Ekiti State is found Edo State, while it is bounded in the south by Ondo State. Ekiti State is a landlocked state, having no coastal boundary.

Administrative Areas: There are 16 Local Government Areas (LGAs) in Ekiti State. These are: Ado, Ekiti East, Gbonvin, Ekiti Southwest, Ekiti West, Efon Alaaye, Emure, Ise/Orun, Ido/Osi, Ijero, Ikere, Ikole, Irepodun/Ifelodun, Moba, Ilejemeje and Oye. The apex of the administrative areas is the capital, Ado-Ekiti.

LOCAL GOVERNMENT AREA AND THEIR HEAD QUARTER

Table 2

S/N	Local Govt.	Headquarters
1	Ado-Ekiti	Ado-Ekiti
2	Ekiti East	Omuo-Ekiti
3	Gbonvin (Aivekire)	Ode-Ekiti
4	Ekiti South West	Ilawe-Ekiti
5	Ekiti West	Aramoko-Ekiti
6	Efon Alaaye	Efon-Alaaye
7	Efon Alaaye	Efon-Alaaye
8	Emure	Emure-Ekiti
9	Ise/Orun	Ise-Ekiti
10	Ijero	Ijero-Ekiti
11	Ikere	Ikere-Ekiti
12	Ikole	Ikole-Ekiti
13	Irepodun/Ifelodun	Igede-Ekiti
14	Moba	Otun-Ekiti
15	Ilejemeje	Iye-Ekiti
16	Oye	Oye-Ekiti

Ekiti Towns

Ekiti, Aramoko-Ekiti, Awo-Ekiti, Awde Ekiti, Hon Alaave, Erijivan-Ekiti. Igede-Ekiti, Ikere-Ekiti,...e-Ekiti, Otun-Ekiti and Usi-Ekiti, Ogotun-Ekiti, Ilawe-Ekiti

Climate and Vegetation

The State enjoys a tropical climate with two distinct seasons. These are the rainy season (April- October), the dry season (November - March). Temperature ranges between 210 and 280C with high humidity. south - westerly winds and the North East Trade winds blow in the raining and dry (Harmattan) respectively. Tropical Forest exists in the south. While guinea savanna predominates in the peripheries.

Brief Overview

Important feature of the state is the large number of hills it possesses. Which are often the site of towns and of which much of the population resides. In fact. The word 'Ekiti' was derived from the local term for hill.

Ekiti is a sub-group of the Yoruba, and indeed their ancestors migrated from Ile-Ife, the spiritual home of all Yorubas. The local dialect is spoken with slight variations in the different communities, but this does prevent Ekiti indigenes from understanding one another. Christianity, Islam and traditional religions are all practiced. Politics here can offer surprises. with voters not always following their relatives at the polls.

The People

The Ekitis, whose ancestors migrate from Ile-Ife as a people, form one of the largest ethnic groups in Yoruba land. Ekitis are culturally homogeneous and speak a dialect of Yoruba language known as Ekiti. The homogeneous nature of Ekiti confers on the state some uniqueness among the states of the federation. Slight differences are noticeable in the Ekiti dialect of the Yoruba language spoken by the people. This is informed and influenced by their spatial locations, especially the border communities to other states. For example the people of Ado local government area do not speak exactly the same dialect with the people of Ijero local government area, while the people of Ikole area speak something different from the people of Ikere area. The communities' influenced by their locations include Otun (Moba land) that speaks a dialect close to the one spoken by the Igbominas in Kwara State.

The people of Okeako, Irele, Omuo-Oke speak a dialect similar to that of Ijumus in Kwara/Kogi States. The people of Ekiti West and Efon-Alaaye local government areas, that is, the Efon Alaaye and Okemesi communities speak a similar dialect to that of Ijesas of Osun State. However, part of the uniqueness of the Ekitis is that where ever is your own part of the state, you will understand well, when the other Ekiti man/woman speaks, in spite of the dialectal variations. In addition, all towns in Ekiti State take common suffix, "Ekiti," after their names. The main staple food of the people of Ekiti is pounded yam with vegetable soup. Ekiti as a people settle in nucleus urban patterns, well linked with network of roads. The State can boast of more than 127 large and small, ancient and modern towns, located on hills and valleys that characterise the state from which the confinement takes its name, Ekiti, that is, 'Okiti' meaning hill. Ekiti State, apart from the fact that it is the only state with a warm spring in Nigeria is the watershed and source of some prominent rivers such as Ero, Ose, Ogbese and others. The people of Ekiti are hardworking, upright, studious and very articulate. Ekiti men are predominantly farmers but worrier: engage in trading. The people are mostly Christians and Muslims while some are still tradition a: religionists.

Culture & Traditions

The state is highly rich in culture. They have their own unique traditional way of dressing and dancing; As enumerated below: The rulers of the Towns are Obas like other Yoruba Towns. Traditionally, the rulers in Ekiti State, whose people are Yoruba, are usually described as sacred or divine. Their installation and coronation are performed with solemn and lengthy rites which set them apart thereafter living an ordered ceremonial existence, secluded in their palaces, subjected to the rituals of court and approached only with infinite respect. They rarely appeared in public, except ceremonial occasions. By ancient customs, the Obas were not only the heads of their towns or kingdoms, but by their personifications, reincarnating also all their ancestors back to the origin of their dynasties. They are also the titular heads of all religious sets in their kingdoms. Their appointments are partly by divination, made by the king makers who are invariably the high chiefs.

They are appointees; from among the children of past rulers. The ceremonies between their appointments and coronation are elaborate. The sacredness of their offices was neither empty nor nominal; they are regarded by their people as divinity with whose well being, their own conditions are bound up. They are the sources: honorable to bestow titles and chieftaincies. The Obas are also the fountain of justice. In the State framework, Obas are not expected to take part in partisan politics. Palaces of traditional rulers are symbolical relics of the peoples' culture and tradition. Some of the richly endowed artifacts oriented palaces in Ekiti State are the Ewi of Ado's palace, Elekole of Ikole's palace, Oore of Otun's palace and a host of others. (Wikipedia/ Ekiti state). However, Section 87 of PITA establishes the State Board of Internal Revenue whose operational arm is known as the State Internal Revenue Service (SIRS), which are saddled with the responsibilities of administering taxes in a state.

Structural Provisions

According to Kiabel and Nwokah (2009), and Ayodele (2006), the following are some of the prevailing tax laws in Nigeria.

- Capital gain tax Act CAP 42 LFN 1990
- Stamp Duties Act CAP 411 LFN 1990
- Company Income Tax Act (CITA) CAP.60. LFN 1990
- Education Tax Act No 7 LFN 1993
- Value Added Tax (VAT) Act No 102 LFN 1993
- Petroleum Profit Tax Act (PPTA) 2007
- Personal Income Tax Act (PITA) CAP P8 Law of Federations of Nigeria (LFN) 2004
- Information technology Development Act 2007

State Board of Internal Revenue

Every state government has State Board of Internal Revenue whose operational arm is the state internal revenue service, which is charge of applying the personal income tax law and road traffic regulations in the state. It makes sure that taxes are collected on behalf of the state. The state internal revenue service is usually saddled with the responsibility, headed by a Chairman/CEO and is responsible for the collection and accounting for:

- Personal Income Tax
- Pay-As-You-Earn (PAYE)
- Direct Taxation (self assessment)
- Withholding Tax (individuals only).
- Capital Gains Tax (individuals only)
- Stamp duties on instruments executed by individuals;
- Pools betting and lotteries, Gaming and Casino taxes;
- Road taxes;
- Business Premises Registration fee;
- Development Levy (individuals only);
- Naming of street registration fee in the state capital;
- Right of occupancy fees on land owned by the state government in urban areas of the state;
- Market taxes and levies where state finance is involved

Hence, owing to tax avoidance and evasion, government has not been able to equitably realized or optimize a reasonable tax revenue to meet state statutory obligations to its citizen due to low and un-encouraging tax atmosphere in the political and social environment of the government.

Thus, this null hypothesis shall be tested for the purpose of this study:

H₀: Standardized tax system and implementation police will not affect tax avoidance and evasion

REVIEW OF LITERATURE

According to Festus, O.E and Elijah (2012), Nigeria operates a three-tier government with certain fiscal responsibilities delineated to each level. The 1999 constitution has classified governmental responsibilities and powers into exclusive, concurrent and residual categories and specifies the right of each tier of government to exercise authority over the items in the lists.

The State Houses of Assembly have their powers to make laws and by extension, the right to levy a charge limited to matters not included in the Exclusive List (otherwise referred to as the Residual List) and those specified in the Concurrent List.

In view of the broad delineation of fiscal responsibility by the Constitution, the various tiers of government also have in place organs that have the responsibility of administering these taxes. The Federal Inland Revenue Board is saddled with the responsibility of managing companies' income tax, petroleum profit tax, value added tax, capital gains tax and also the implementation of the tax laws and issuing of guidelines in realization of the provisions of its enabling Act.

The states of the federation have their State Boards of Internal Revenue with the State Internal Revenue Service as their operational arm. They have the responsibility of administering the taxes within the purview of the prescribed powers of the State Government. Another important organ in the administration of taxes in the Nigerian tax system is the Joint Tax Board. The body was created under the provisions of the Personal Income Tax Act (PITA) 1993 and has the responsibility

of exercising the powers conferred it under the provisions of PITA and any subsequent legislation. It assumes advisory role in matters of double taxation arrangement and promote uniformity in incidences of tax on individuals amongst other functions.

According to Ogundele (1996) Nigeria inherited the British model of tax administration at independence. This system was consistently operated from the date of independence in 1960; taxation is not alien to Nigerian as it has always been a means by which communities provide themselves with common facilities such as road, well, security e.t.c. Although not in codified form as we know today. In Yoruba land, taxation has always been in this form of "Ose" which is a compulsory community contribution collected for specific project when occasion warrants it and in the North. Taxes where in the form of Zakat jangah (cattle tax levied on livestock) "Kudin Kasa (agricultural tax and shka-shuka" (plantation tax).

Modern and well-regulated taxation system in Nigeria started in 1940 with the introduction of direct taxation Ordinance no 29 (cap 54) of that year it replaced the native directive taxation ordinance (cap 74) of 1923 and the native Direct taxation (colony) Ordinance No 41 of 1927 who provision is incorporated. Before the 1940 Ordinance lord Lugard had fist introduced income tax in Northern Nigeria in 1904. It was known as community tax. Several changes were made to the community tax. System as problem arose until 1917 where these coystallized into Native Revenue Ordinance which was amended in 1918 to extent it jurisdiction to Abeokuta and Benin and in 1928 it was made applicable to the East.

Olaoye (2006) define tax as a compulsory contribution imposed by a public authority in respect of the exact amount of service revenue to the tax payers in return. Adesola (1999) define tax as compulsory level which government impose on the citizens to enable it to obtain the required revenue to finance it activities. considering alpha (2004), he put more clarity to his definition of tax as a compulsory levy imposed on a subject or upon his property by the government to provide security, social amenities and create conditions for the economic well-being of the society.

Tax evasion according to Uadiale (2010) is "the fraudulent, dishonest, intentional distortion or concealment of facts and figures with the intention of avoiding the payment of, or reducing the amount of tax otherwise payable". It is accomplished by deliberate acts of omission or commission, which constitute criminal acts under the tax laws. Tax avoidance on the other hand is the legal utilization of the tax regime to one's own advantage, to reduce the amount of tax that is payable by means that are within the law (Kasipillai, Aripin and Amran, 2003).

The borderline obviously is legality. However, such legal jargons mean very little, really, if the ultimate goal is effective funding of government welfare programmes. As noted also by peter. o and ofiafoh. e.(2013), tax evasion and avoidance may differ in their legality, but it is not unreasonable to presume that they would share some common socio-economic roots and that the characteristics of a taxpayer that make him more likely to evade a tax are more likely to be the same characteristics that make him an aggressive tax avoider.

This is why both tax evasion and the seemingly harmless tax avoidance must be viewed and approached in the same light because ultimately they result in less revenue to the government, and perhaps less development in the society. Overview of physical and natural endowment in Ekiti State that can enhance the internally revenue generation in the state if properly maintain and channel in such a way that will individuals, companies and corporate organization will pay for. Some of the tourist center, plantations and companies is as follows;

Egbe Dam

This Dam is constructed on Ose River at Egbe Ekiti in Ekiti East Local Government. The dam supplies the whole Local Government regular pipe-borne water. Both fishing and irrigation systems of farming are practice by the villagers. People go to Egbe Ekiti from all over the state to purchase fresh and smoked fish for their local consumption. Both dams and lakes are good resort centers for tourists coming to Ekiti on a visit.

Arinta Water Falls

The Arinta Water falls at Ipole-Iloro is located at about 6km North-West of Ikogosi. It could be reached only through a secondary road from Ikogosi. The road leading to the fall passes through the Ikogosi Tourist Centre. Visit this resort centre and marvel at the work of nature. Tourists feel the chilly effect of this fall about 10 meters away. It has three pronounced escarpments. A research recently carried out by an Afro American indicated that the water falls could generate electricity (Hydro-electric power). This resort centre is naturally endowed with thick and evergreen forest

Ero Water Dam

Ero dam and lake are man-made tourist attractions in the State. This dam is located at Ikun Ekiti in Moba Local Government of the State. The lake covers some kilometers. In fact, it was initially designed to cover only five kilometres but eventually it covered eleven kilometers. According to experts, the dam is capable of supplying Ekiti State as a whole potable water. The indigenes of the town and neighbors and even Hausas fish on this Ero lake. Local canoes, boats and modern flying boats are made use of by these fishermen. This dam encourages the people to practice irrigation (system of farming) in their environments.

Adekunle Fajuyi Memorial Park

Tourism

It is a triangular park where the late Colonel Adekunle Fajuyi was buried. This park is at Ado-Ekiti, the heart of Ekiti-land in Ekiti State. Late Colonel Adekunle Fajuyi was the Governor of the Old Western State. He was murdered during the military coup of 1966 but accorded a heroic burial for his sacrifice and patriotism

Ikogosi Warm Spring

The meeting point of warm and cold springs Tourists to the state would be irresistibly charmed with the beauties of Ikogosi where warm and cold water oozing from different sources flowing separately join in a pool but each retaining its thermal identity. Ikogosi Ekiti, where the warm spring is located is in Ekiti West Local government of Ekiti State of Nigeria. It is situated in a valley and from the surrounding hills rises the warm spring The spring water is said to have some therapeutic effects in some diseases like rheumatism and guinea-worm

Olosunta and Orole Hills of Ikere

These two hills are located at Northern and southern parts of the town (Ikere Ekiti) respectively. They are both steep-sided hills. These are good resort centers for Tourists to visit and see for themselves what God has done for the Land of Honor. There are deities in charge of these hills and both are worshipped accordingly. In line with the belief of the people of this town, the Olosunta and Orole deities reside in the hills. Both deities are credited with some feats such as provision of children to barren women and protection of Ikere from war invasion. They are believed to be responsible for the welfare of the town. Ikere Ekiti is usually described as the only unconquered town in Ekiti during the popular inter-tribal wars. What is however unique about the festivals is that the are celebrated. mostly annual, with a very few

exception. Some are rituals in terms of supplication and others are manifestly social. It must be dearly stated that most of the festivals are built round the palace of each community being the custodians of the people's culture here in Ekiri. all festivals celebrated in each month across the State are grouped together to access the festivals with ease as they are the best periods to visit the land of honor and flourishing culture.

AGRICULTURAL PRODUCTS/MATERIALS IN EKITI STATE

Table 3

Crop	Location	Uses
		Cocoa Butter, Cocoa-
	Ise, Emure, Ekiti South West, Ado, Irepodun/Ifelodun,	Cocoa Butter, Cocoa-
Cocoa	Ekiti West, Ekiti East Gbonyin, Ijero, Dye, Ikole	Powder, Beverages, Cocoa
	Ekiti West, Ekiti East Gbonyin, Ijero, Dye, Ikole	Liquor & Export of raw
	Ise, Emure, Ekiti South West, Ado, Irepodun/Ifelodun, !	Vegetable Oil, Flavouring,
Oil Palm	Ekiti West, Ekiti East Ijero, Oye, Ikole, Ido/Osi	Oil from kernel, Animal
	Ekiti West, Ekiti East Ijero, Oye, Ikole, Ido/Osi	Feed, Soap Making
Kola Nut'	Ise, Emure, Ekiti South West, Ado, Irepodun/Ifelodun,	Stimulant, Production of
Kola Nut'	Ekiti West, Ekiti East, Ijero, Dye, Ikole	Acid, Dyeing and Export
Plantain	Ise, Emure, Ekiti South West, Ado, Irepodun/Ifelodun,	Plantain Flour, Plantain Beer,
Banana	Ekiti West, Ekiti East Ijero, Dye, Ikole, Ido/Osi	Plantain Balls and Chips
Cashew	Ikole, Dye	Oil, Nuts, Juice and Export

MINERAL NATURAL DEPOSIT IN EKITI STATE

Table 4

Citrus	Ise, Emure, Ekiti South West, Ado, Irepodun/Ifelodun, Ekiti West, Ekiti East, Ijero, Dye, Ikole	Fruit Juice, fruit Wine and for export
Rubber	Ara, Ise, Ijero	Tyre, manufacturing, Plastic Making, Crepe and for Export
Timber	Ise/Orun, Ekiti West, Ikere, Ekiti South West, Gbonyin	Log, Planks, Panel furniture, paper making and for Export

Table 5

Sin	Mineral	Natural Deposit	Local Government	Uses
1	Kaolin	Oke-Owu in Ijero, Isan, Ilupeju, Ara-Ijero Ijero	Ijero LGA Ikere LGA Oye LGA	i. Manufacturing of Ceramics wares ii. Refractories iii. Used in paper and paint industries iv. Used in pharmaceutical industries Production of ceramics
2	Clay	Igbara-Odo, Ilemeso, Ilupeju, Ire, Ilemeso, Ilupeju, Ire, Ara-Ijero, Ikere, Itaji, Iyin, Ado Iyin, Ado (widespread) (widespread)	Ijero LGA Ikere LGA Oye LGA Ado LGA Ekiti South West (widespread)	i. Ceramic wares such as cooking pots (mud) cup, plate etc. ii. mic Bricks (red) i.e. Cera Block industries production of potteries Prod iii. Production of potteries & ceramic insulators. Used in manufacturing of sanitary wares.
3	Cassiterite (Tin Ore) Columbite and Tantalite	Ijero, Osin-Ikole, Ikoro, Itapa, Ilawe	Ijero LGA Ikole LGA Oye LGA Ekiti South West LGA LGA	i. Used in the manufacturing of • tin plate • solder • used in pewter casting
4.	Quartzite	Okemesi, Efon-Okemesi, Efon-Alaaye, Ido-Ile, Ayegunle, Idao, Iroko, Epe	Efon LGA Efon LGA	i. Used in foundry Industries ii. Used in production of ceramic wares iii. Manufacture of refractories Used in glass industry for the production of glasses i.e. cup, pipette, burette

Table 5: Contd.,

5	Bauxite (Bauxity) Clay	Orin Ekiti	Ido/Osi LGA	i. Used in Aluminum production Used in the production of pots, cup e.t.c
6	Feldspar	Ijero, Aramoko, Erio, Efon-Alaaye	Ijero LGA Ekiti West LGA Efon-Alaaye LGA	i. Used as filters in ceramic industries ii. Used as fluxes in industries for the manufacturing of enamels for ousehold utensilsh
7	Mica	Ijero (widespread in the state)	Widely spread in almost all the Local Government Areas	i. Used for fire-proofing ii. Used as lubricants iii. Used for roof and paper coating as well as paint
8	Gemstones (beryl)	Ijero, Ipoti, Ipao	Ijero LGA Ikole LGA	i. Manufacturing of jewelries, tourmaline etc.
9	Granite	Available all over he state	Widespread in all Local Government Areas in the State	i. Used for construction works ii. Quarry aggregates iii. Used in construction of polish slabs. Culvert rings houses.
10	Charnokites/G neisses and Migmatite	Occurs in varying dimension allover the state	Available in all Local Government Areas in the State	i. Manufacturing of counter tops, tiles. Also used for glazing & polishing dimension stones

NOTABLE TOURIST CENTRE IN EKITI STATE

Table 6

Sin	Tourist Centers	Locations
1	Ikogosi Warm Springs	I Ikogosi Ekiti, Ekiti West Local Govt. Area
2	Arinta Waterfalls	Ipole-Iloro Ekiti, Ekiti West Local Govt. Area
3	Fajuyi Memorial Park	Ado Ekiti, Ado Local Govt. Area
4	Orole/Olosunta Hills	Ikere EKiti, Ikere Local Govt. Area
5	Efon Alaaye Hills	-Efon-Ataaye, Efon Iocal Govt. Area
6	Agbonna Hills	Okemesi Ekiti, Ekiti West Local Govt. Area
7	Erin Ayonigba Sacred Fish	Erijjyan Ekiti, Ekiti West Local Govt. Area
8	Ekiti Parapo Resort; War Museum	Okemesi Ekiti, Ekiti West Local Govt. Area
9	Lord Lugard's Colonial Boundary Pillars	Odo-Owa EKiti, Ijero Local Govt. Area
10	Oroke Ewo War Field	Ilupeju Ekiti, Oye Local Govt. Area
11	River Ooni! Apostle Babalola Cenotaph	Efon-Alaaye, Efon Local Govt. Area
12	Rock Formations	Emure Ekiti, Emure Local Govt. Area
13	Esa Cave	Iyin Ekiti, Irepodun/Ifelodun Local Govt. Area
14	Osun River Source	Igede Ekiti, Irepodun/Ifelodun Local Govt. Area
15	Oke Maria Tourist Centre	Ado Ekitr, Ado Local Govt. Area
16	Okuta Gbokutaleri Rock	Ado Ekiti, Ado Local Govt Area
17	Ekiti Golf Course	Ado Ekiti, Ado Local Govt. Area
18	Ewi's Palace	Ado Ekiti, Ado Local Govt. Area
19	Opa Aje	Emure, Emure Local Govt. Area
20	Site of first plane crash in Nigeria	Ikogosi-Ekiti, Ekiti West Govt. Area

NOTABLE HOSTELS AND GUEST HOUSE

Table 7

S/N	Hotel and Quest House	Location
1.	Anisulowo Hotel	Ajilosun, Ado- Ekiti.
2.	Crown Biz Hotel	Iworoko Road, Ado-Ekiti.
3.	De-Bliss Tit Hotel	Awedele, Off Textile Road, Ado-Ekiti.
4.	Dave Hotel	Iworoko Road, Ado-Ekiti.
5.	De-Link Hotel	Iworoko Road, Ado-Ekiti.
6.	Delight Hotel	Ilawe Road, Ado-Ekiti.
7.	Fabian Hotel	Off Ilawe Road, behind Federal Polytechnic Ado-Ekiti Satellite Campus.

Table 7: Contd.,

8.	Folami Hotel	Ij ero- Ekiti
9.	Fountain Hotel	Trade Fair Complex, Iyin Road, Ado-Ekiti.
10.	Friendly's Hotel	Iworoko Road. Ado- Ekiti.
11.	Havana Guest House	Ise Road. Ikere Ekiti.
12.	Hillmat Hotel	Awedele, Off Textile Road, Ado-Ekiti.
13.	Hilltop Hotel	
14.	Ifelodun International Hotel	Ikere Road, Ado-Ekiti.
15.	Kommand Royal Hotel	Ilawe Road, Ado Ekiti.
16.	KSSD Hotel	State Secretariat, NTA Road, Ado-Ekiti.
17.	Lovely Guest House	Ekute Quarters, Ado-Ekiti.
18.	Midas Hotel LTD	Iworoko Road, Ado-Ekiti.
19.	Olujoda Hotel	Ikere Road, Ado-Ekiti.
20.	Pathfinder Hotel and Holiday	Inn Iworoko Road, Ado-Ekiti.
21.	Pope John Paul Pastoral Centre	Ikere Road, Ado-Ekiti.
22.	Queen's Court Hotel	Ikere Road, Ado-Ekiti.
23.	Rockview Hotel	Erio Ekiti.
24.	Sadiat Executive Hotel	Ilawe Road, Ado-Ekiti.
25.	South Western Hotel	Km 2, Ijan Poly Road, Ado-Ekiti.
26.	Wuraola Guest House	Iloro Ekiti
27.	Yemraf Hotel	Off Housing Corporation Road, Ado-Ekiti.

LIST OF PRIVATELY OWNED COMPANIES**Table 8**

Sin	Name of Company	Local Govt. Area
1	MOG Holdings Ltd, Ado Ekiti	Ado
2	Fountain Aluminum Company, Ado Ekiti	Ado
3	J. K. Furniture, Ado Ekiti	Ado
4	Metrovets Feed Mill, Ado Ekiti	Ado
5	Tolu Pakad Feed Mill, Ado Ekiti	Ado
6	De-head Engineering Company, Ado Ekiti	Ado
7	Endurance Panel Beating, Ado Ekiti	Ado
8	Little by Little Photos Industry, Ado Ekiti	Ado
9	Divine Grace, Ado Ekiti	Ado
10	Igbemo Rice Mill, Ado Ekiti	Ado
11	Home Food Industry, Ikogosi Ekiti	Ekiti West
12	Kolawole Poultry Feed, Ijan Ekiti	Gbonyin
13	TAD Constructions, Ida Ekiti	Ido/Osi
14	Plenteous Farm Ltd, Otun Ekiti	Moba
15	Spring Aluminum Nig. Ltd., Ado Ekiti	Ado
16	Ikole Prestige Cassava Processing Unit, Ikole Ekiti	Ikole

LIST OF GOVERNMENT OWNED COMPANIES**Table 9:**

Sin	Name of Company	Local Govt. Area
1	Fountain Hotels Limited, Ado Ekiti	Ado
2	Ire Brick Works Limited, Ire Ekiti	Oye
3	Fountain Dairy Farm, Ikun Ekiti	Moba
4	Ekiti Kete Mass Transit Company Limited, Ado Ekiti	Ado

If Ekiti State Government should device a means to directly or indirectly institutionalize a measure in which all festivities and the attractive tourist centers of the state could be tax, by this, more income will accrue to the state. Through this, infrastructures can be enhancing throughout the state.

Research Hypothesis

Null= Standardized tax system and implementation police will not affect tax avoidance and evasion

Alternative= Standardized tax system and implementation policy will affect tax avoidance and evasion

RESEARCH METHODOLOGY

This research work investigates the Nigeria tax system with special attention of tax evasion and avoidance as a problem looming the Nigeria tax atmosphere. Data were sourced basically from primary and secondary sources such as: questionnaire and government publications etc; that are relevant to the subject matter, the personal observation of the researchers about issues that characterized the tax administration, tax evasion and avoidance. Analysis of data was done through chi-square which was adopted as the instrument in data analysis.

RESULTS

Appendix 1

See appendix 1, $X^2_{Cal} = 77.807$ which is greater than $X^2_{Cal} = 41.34$. thus, null hypothesis is rejected and the alternative hypothesis is accepted. This implies that Standardized tax system and implementation policy will affect tax avoidance and evasion in the Nigeria context.

FINDINGS AND DISCUSSIONS

Highlights to Factors that Constituted Tax Avoidance and Evasion in Nigeria Tax Collection System

From the foregoing, there are justifications for the sustained interest in taxation. When used properly, taxation can serve as a potent instrument for resource mobilization and allocation. In particular, it is through the tax system that revenue can be generated to finance democratic governance. It is also clear that taxation poses and hurts the taxpayers and therefore, it is a burden. There is a third argument that is easily appreciated. Given the existing factor endowments and technology in a given society, the resultant income distribution may be Pareto-optimal, but not ethically and socially desirable.

A good system of taxation is needed to promote social equity with respect to the distribution of income and wealth. As part of the budgetary policy of the government, taxation is an effective tool for promoting economic growth and macro-economic stability.

Thus, the high level of revenue mismanagement, embezzlement, mis-appropriation, mis-placed priority, favoritism, nepotism, discrimination and political segregation in Nigeria has sabotaged the country tax system, though, Nigeria government mainly relied on crude oil as her major source of revenue, yet there is nothing to write home about in the level of unemployed, physical and viable social amenities within the country. Hence, taxpayer (self employed) always of the option that the money will be embezzled by so call politicians

RECOMMENDATIONS

In view of the above result, the following recommendations are suggested for Nigerian government:

- Tax administration should be made simple and desirable and the three tier of the revenue collector (i.e federal, state and local government) should formalize an effective mechanism of tax collection process for Nigerians.

- Tax authorities and officials should be transparent and accountable in the collection and use of tax proceeds. Thus, the elected official should make it a point of duty to eradicate corrupt practices as to encourage tax payer even the commoner.
- Government should make it a point of duty to boost the economy and reduce the high level of poverty among its citizens.
- Religious leaders should sanitize members about the effect of corrupt practices and encourage their members to pay tax to enable the government to bring about rapid developments to the nation.
- Nigeria citizen at all level, should be educated on their civic responsibility to pay tax, either self employed, under employed e.t.c.
- Government should developed every tourist centre of the state and formulate a mechanism in of generating revenue from such center.

CONCLUSIONS

This research work investigates and examines the Nigeria tax system putting tax evasion and avoidance as a major element that characterized a good and equitable tax system within a country; tax evasion and tax avoidance among the self-employed; The findings indicate that self-employed Nigerians share a view that the motive of not complaining with tax legislation was owing to state of project implementation marks with a lot of corrupt practices on the part of some both political and civil leaders in the context of Nigeria as a country. that is: that tax evasion and avoidance are justifiable under certain circumstances. This view, in addition to the interplay of certain identified variables, such as cultural practices and modes of tax administration, among others, significantly influences tax compliance decisions among the self-employed. Hence, some measure has been opined to help realize the best of tax monitoring and administrative policy which is as follows as discuss by Dominic Asada LL.B. in his write-up title “the socio-economic problem of tax avoidance and evasion in Nigeria: an overview”

- Revenue officials should display good example on terms of probity and accountability.
- Tax defaulters and corrupt government officials should be prosecuted to serve as deterrent to others.
- Tax authorities should recruit well trained and honest personnel to handle tax matters. Lawyers and Accountants who are employed by tax authorities should, in accordance with their requisite training and experience be made to receive higher salaries than their counterpart in the other branches of the civil service so that their services can be retained and better appreciated.
- There is an urgent need to open more tax offices in towns and villages and making them accessible. This will no doubt provide for effective and easy collection of taxes. This will go a long way in minimising the problem of tax evasion.

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APPENDICES

Appendix 1 Analysis of the Questionnaires Administered

Table 10

Questions	Agree	Strongly Agree	Disagree	Strongly Disagree	Indifferent	Total Number of Question
Assessment and interpretation of tax under the Nigeria tax system is very poor	9(10.75)	6(12.13)	13(11.88)	22(12.5)	0(2.75)	50
I do complain about my tax assessment	6(10.75)	10(12.13)	22(11.88)	12(12.5)	0(2.75)	50
My tax payment notice is reasonable in nature	11(10.75)	14(12.13)	11(11.88)	12(12.5)	2(2.75)	50
taxation serve as a potent instrument for resource mobilization and allocation	17(10.75)	20(12.13)	8(11.88)	4(12.5)	1(2.75)	50
Am satisfied with the tax collection process and tax collector official	7(10.75)	8(12.13)	14(11.88)	18(12.5)	3(2.75)	50
Tax administration system is complex and undesirable	6(10.75)	8(12.13)	12(11.88)	18(12.5)	6(2.75)	50
It is also clear that taxation poses and hurts the taxpayers and therefore, it is a burden	15(10.75)	17(12.13)	6(11.88)	7(12.5)	5(2.75)	50
it is through the tax system that revenue can be generated to finance democratic governance	15(10.75)	14(12.13)	9(11.88)	7(12.5)	5(2.75)	50
Total	86	97	95	100	22	400

Observe value- expected value

$$X^2_{CAL} = \sum \frac{(O-E)^2}{E}$$

E

$$= 0.285+2.099+0.006+3.634+1.308+2.099+1.680+1.680$$

$$+3.098+0.374+0.288+5.106+1.406+1.406+1.955+0.288$$

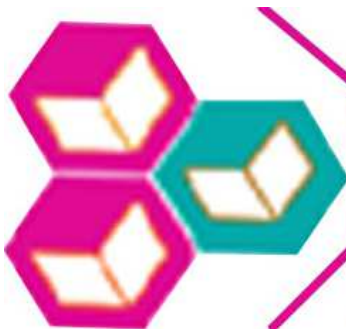
$$+0.106+8.621+0.065+1.267+0.378+0.001+2.910+0.698$$

$$+7.22+0.02+0.02+5.78+2.42+2.42+2.42+2.42+2.42$$

$$+2.75+2.75+0.205+1.114+0.023+3.841+1.841+1.841$$

$$X^2_{CAL} = 77.807$$

$$X^2_{0.05}(4)(7) = X^2_{0.95}(28) = 41.34$$



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