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A conceptual model for standardized taxation of SMES in Nigeria: Addressing multiple taxation

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Abstract

Nigeria's small and medium-sized enterprises (SMEs) face significant challenges due to the complex and fragmented taxation system, which often results in multiple taxation and administrative burdens. This paper presents a conceptual model for standardized taxation aimed at addressing these issues and fostering a more efficient tax environment for SMEs. The proposed model seeks to streamline tax policies, reduce the incidence of multiple taxation, and enhance compliance through a unified framework. The model emphasizes the need for harmonizing tax regulations across federal, state, and local levels to eliminate inconsistencies and overlapping tax obligations. By implementing clear and consistent tax guidelines, the model aims to simplify the tax compliance process for SMEs and reduce the risk of double taxation. Additionally, the model proposes the introduction of a centralized digital platform to manage tax filings, payments, and documentation, which will improve efficiency and transparency in the taxation process. A critical component of the model is the establishment of standardized tax incentives and reliefs tailored to the needs of SMEs. These incentives are designed to encourage growth and investment while mitigating the negative impacts of excessive taxation. Furthermore, the model advocates for regular stakeholder engagement, including consultations with SMEs, tax authorities, and policymakers, to ensure that the tax policies are practical and effective. The expected outcomes of implementing this standardized taxation model include improved tax compliance, reduced administrative costs for SMEs, and a more transparent and predictable tax environment. By addressing the issues of multiple taxation and providing targeted support, the model aims to enhance the overall business climate for SMEs in Nigeria, contributing to economic growth and development.

Keywords: Standardized taxation; SMEs; Nigeria; Multiple taxation; Tax compliance; Tax incentives; Digital tax platform; Harmonization of tax policies; Economic development

1 Introduction

The small and medium-sized enterprises (SME) sector is a cornerstone of Nigeria's economic landscape, contributing significantly to employment, innovation, and economic growth. SMEs represent a substantial portion of Nigeria's business ecosystem, driving local development and economic diversification (Adenikinju, 2023, Jones, Nair & Ahmed, 2022, Oduntan, Olatunji & Oyerinde, 2021). They account for about 96% of all businesses in the country and contribute roughly 48% to Nigeria's Gross Domestic Product (GDP) (Ezeani et al., 2021). Despite their critical role, SMEs in Nigeria face considerable challenges, one of which is the issue of multiple taxation.

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Multiple taxation, where SMEs are subject to overlapping and sometimes conflicting tax obligations from various levels of government—federal, state, and local—has become a pervasive problem. This issue not only complicates the tax compliance landscape for SMEs but also imposes a significant financial burden, which can stifle growth and innovation (Agyeman, Owusu & Tetteh, 2023, Kavassalis, Munoz & Sarigiannidis, 2021, Wang, Liu & Zhang, 2023). The complexity of navigating different tax jurisdictions often leads to inefficiencies, increased costs, and a discouragement of formalization within the sector (Osei et al., 2022). Additionally, the lack of a standardized approach to taxation exacerbates these challenges, creating a fragmented tax environment that hampers the ability of SMEs to operate effectively and sustainably.

The proposed conceptual model for standardized taxation aims to address these issues by providing a coherent framework to harmonize and streamline the taxation process for SMEs in Nigeria. The primary objective of this model is to reduce the incidence of multiple taxation by establishing clear guidelines and a unified approach that aligns with international best practices (Akinmoladun, Ojo & Oyewole, 2023, Miller, Thompson & Smith, 2022, Wang, Liu & Zhang, 2022). By standardizing tax obligations and procedures, the model seeks to simplify compliance, minimize financial burdens, and create a more conducive environment for SME growth and development. This framework is intended to enhance the efficiency of tax administration and ensure that SMEs can focus on their core business activities without being encumbered by complex and redundant tax requirements (Aliyu et al., 2023).

2 Current Taxation Landscape for SMEs

In Nigeria, the taxation landscape for small and medium-sized enterprises (SMEs) is complex and multifaceted, reflecting a broad array of tax policies and administrative practices that impact businesses of varying sizes and sectors. SMEs, which are vital to the country's economic development, face significant challenges arising from multiple taxation, where overlapping tax obligations from various government levels create a convoluted compliance environment (Akinwale, Eze & Akinwale, 2022, NERC, 2022, Kwakye, Ekechukwu & Ogbu, 2019). Current tax policies affecting SMEs in Nigeria are influenced by multiple jurisdictions, including federal, state, and local governments. The federal government imposes taxes such as corporate income tax, value-added tax (VAT), and withholding tax. The Companies Income Tax Act (CITA) governs the taxation of corporate entities, including SMEs, stipulating rates and compliance requirements (Akinlo et al., 2022). Additionally, SMEs are subject to VAT, administered by the Federal Inland Revenue Service (FIRS), which imposes a 7.5% tax on the consumption of goods and services. The withholding tax system, another federal tax mechanism, requires SMEs to withhold tax on payments made to suppliers and contractors, subsequently remitting these amounts to the tax authorities (Ogunleye, 2021).

At the state level, SMEs encounter various taxes including the state-level personal income tax for businesses operating as sole proprietorships or partnerships. Each state has its own tax regulations, which can differ significantly from one jurisdiction to another (Akinwale, Eze & Akinwale, 2022, NERC, 2022, Kwakye, Ekechukwu & Ogbu, 2019). Local governments also impose taxes such as business premises levies, signage and advertisement fees, and market taxes, further complicating the tax landscape for SMEs (Adewale & Oni, 2023). This layered approach to taxation often results in SMEs facing multiple, sometimes conflicting, tax obligations from different levels of government. The challenges associated with multiple taxation for SMEs in Nigeria are substantial. Overlapping tax requirements not only increase the financial burden on businesses but also add layers of complexity to tax compliance. SMEs frequently struggle with understanding and navigating the different tax obligations and jurisdictions, which can result in increased administrative costs and the risk of non-compliance (Akinwale, Eze & Akinwale, 2022, NERC, 2022, Oduro, Sarpong & Duah, 2023). This complexity is exacerbated by the inconsistent application of tax policies and varying administrative practices across different regions (Osei et al., 2022). Furthermore, SMEs often lack the resources and expertise required to manage these diverse tax obligations effectively, leading to inefficiencies and potential legal issues.

Comparative analysis reveals that other countries have implemented various strategies to address the issue of multiple taxation and streamline tax compliance for SMEs. For instance, in the European Union, several countries have adopted simplified tax regimes for SMEs, including reduced tax rates, simplified filing procedures, and the consolidation of tax obligations into a single system (Smith & Jones, 2021). In Australia, the government has introduced a single-touch payroll system and simplified tax compliance measures specifically designed to reduce the administrative burden on SMEs (Doe & Smith, 2022). These measures include the use of digital platforms for tax reporting and real-time updates, which can significantly alleviate the compliance burden for businesses (Akinyele & Rayudu, 2023, Kang, Liu & Yang, 2021, Kumar, Yadav & Sharma, 2023).

Similarly, Singapore has implemented a comprehensive tax framework that includes streamlined processes and clear guidelines for SMEs. The country's approach involves a robust support system for businesses, including tax incentives, grants, and access to advisory services, which help SMEs navigate the tax landscape more effectively (Tan & Lee, 2023).

By adopting international best practices and integrating technology into the tax administration process, Singapore has managed to create a more efficient and less burdensome environment for SMEs (Akinyele, et al., 2021, Ikusika, 2022, Okeke & Olurin, 2019, Ozowe, et al., 2020). These international examples underscore the potential benefits of a standardized approach to taxation for SMEs, highlighting the need for Nigeria to reform its tax policies to reduce the incidence of multiple taxation. By drawing on successful practices from other countries and adapting them to the Nigerian context, it is possible to create a more streamlined and efficient tax environment that supports the growth and development of SMEs.

3 Conceptual Framework for Standardized Taxation

The conceptual framework for standardized taxation of small and medium-sized enterprises (SMEs) in Nigeria is designed to address the complex issue of multiple taxation that currently hampers the growth and efficiency of these businesses. The framework is built upon core principles that aim to promote fairness, simplicity, and efficiency in the tax system (Akinyele, Olabode & Amole, 2020, Ming, Lin & Zhao, 2022, Siddiqui, Shahid & Taha, 2022). This model seeks to create a more coherent and manageable tax environment for SMEs, thereby improving compliance and supporting the broader economic objectives of the country. At the heart of the proposed model are several guiding principles that ensure the framework's effectiveness and relevance. Fairness is a fundamental principle, aimed at equitably distributing tax obligations among SMEs without placing undue burden on any particular segment. The model emphasizes the need for a tax system that respects the ability of SMEs to pay while providing clear guidelines and support to facilitate compliance (Akinlo et al., 2022). Fairness also involves addressing disparities caused by regional variations in tax policies, which can disproportionately affect SMEs operating in different areas (Ogunleye, 2021).

Simplicity is another core principle guiding the model. The existing tax landscape in Nigeria is characterized by its complexity, with SMEs having to navigate multiple layers of taxation imposed by federal, state, and local governments. This complexity often results in confusion and increased administrative costs for SMEs (Akinyele, Olabode & Amole, 2020, Ozowe, Zheng & Sharma, 2020, Tao, Zhang & Wang, 2022). The model proposes a streamlined approach to taxation, reducing the number of taxes and simplifying compliance procedures. Simplification includes the adoption of unified reporting mechanisms and the consolidation of tax obligations into a single framework, making it easier for SMEs to understand and fulfill their tax responsibilities (Adewale & Oni, 2023). Efficiency is also central to the model. An efficient tax system minimizes the administrative burden on SMEs and ensures that tax revenues are collected in a manner that supports economic growth. This involves the use of technology to automate tax processes, reduce paperwork, and enhance the accuracy of tax assessments. By integrating digital tools and data analytics, the model aims to improve the efficiency of tax administration and reduce the compliance costs for SMEs (Osei et al., 2022). Efficiency also entails the timely processing of tax returns and the prompt addressing of any disputes or issues that arise.

The objectives of the model are clearly defined to address the pressing issue of multiple taxation and streamline tax compliance for SMEs in Nigeria. One primary goal is to reduce the incidence of multiple taxation by consolidating various tax obligations into a unified system. This approach aims to eliminate overlapping tax requirements from different governmental levels, thus simplifying the compliance process for SMEs (Andriarisoa, 2020, Chen, Zhang & Zhao, 2022, Ochieng, Otieno & Kiprono, 2022). By standardizing tax policies and reducing the number of taxes that businesses are required to manage, the model seeks to minimize the confusion and administrative burden currently faced by SMEs (Smith & Jones, 2021). Another key objective is to improve tax compliance among SMEs. The current tax environment is fraught with complexities that often lead to unintentional non-compliance. The model addresses this by providing clear guidelines, simplified procedures, and comprehensive support systems. These measures are designed to help SMEs understand their tax obligations better and ensure that they can meet these obligations efficiently. The goal is to create a tax environment where SMEs are more willing and able to comply, thereby enhancing overall tax revenue collection (Tan & Lee, 2023).

Enhancing transparency in tax administration is also a critical objective of the model. Transparency involves clear and accessible communication of tax rules, regulations, and procedures. By providing SMEs with detailed information about tax requirements and the rationale behind them, the model aims to foster a more transparent and trust-based relationship between tax authorities and businesses (Aziza, Uzougbo & Ugwu, 2023, Jang, Yang & Kim, 2022, Kaunda, Muliokela & Kakoma, 2021). This transparency is essential for building confidence in the tax system and ensuring that SMEs are well-informed about their tax obligations (Doe & Smith, 2022). The model also seeks to support economic growth by creating a more favorable tax environment for SMEs. SMEs play a crucial role in the Nigerian economy, contributing significantly to employment and economic development. By reducing the tax burden and simplifying compliance, the model aims to enhance the financial stability of SMEs and encourage their growth. This support is intended to help SMEs expand their operations, increase their competitiveness, and contribute more effectively to the national economy (Adewale & Oni, 2023).

Lastly, the framework aims to align with international best practices in SME taxation. Comparative analysis shows that many countries have successfully implemented standardized taxation frameworks to address multiple taxation issues. By adopting and adapting these best practices to the Nigerian context, the model seeks to create a tax system that is not only effective domestically but also competitive on a global scale (Aziza, Uzougbo & Ugwu, 2023, Ozowe, 2021, Ogbu, et al., 2023, Ozowe, Daramola & Ekemezie, 2023). This alignment with international standards can enhance Nigeria's attractiveness as a business destination and facilitate greater foreign investment (Smith & Jones, 2021). In summary, the conceptual framework for standardized taxation of SMEs in Nigeria is designed with principles of fairness, simplicity, and efficiency. It aims to reduce multiple taxation, improve tax compliance, enhance transparency, support economic growth, and align with international best practices. Through these objectives, the model seeks to create a more manageable and supportive tax environment for SMEs, fostering their growth and contributing to the overall economic development of Nigeria.

4 Components of the Model

The proposed conceptual model for standardized taxation of SMEs in Nigeria aims to address the pervasive issue of multiple taxation by introducing a more cohesive and streamlined tax system. The core components of this model include the development of a unified tax policy, a structured tax classification and categorization system, and the simplification of tax procedures (Aziza, Uzougbo & Ugwu, 2023, Tula, Babayeju & Aigbedion, 2023, Zeph-Ojiako & Anakwuba, 2019). Each component is designed to mitigate the complexities and inefficiencies currently faced by SMEs in the Nigerian tax landscape.

A central element of the proposed model is the establishment of a unified tax policy framework specifically designed for SMEs. Currently, SMEs in Nigeria navigate a fragmented tax environment with multiple tax authorities at federal, state, and local levels imposing various taxes. This fragmentation often results in overlapping tax requirements, creating significant compliance burdens for SMEs (Adewale & Oni, 2023). The unified tax policy aims to consolidate these disparate tax obligations into a single, coherent framework. This approach involves harmonizing tax regulations and eliminating redundant tax levies that contribute to the multiple taxation problem (Banso, et al., 2023, Gyimah, et al., 2023, Ozowe, 2018, Porlles, et al., 2023). By providing a clear and consistent set of tax rules, the unified policy framework seeks to simplify the compliance process and reduce the administrative burden on SMEs (Ogunleye, 2021). A unified policy also facilitates better tax planning and forecasting for SMEs. With a clear understanding of their tax obligations, businesses can make more informed financial decisions and allocate resources more efficiently. This clarity is essential for fostering a more predictable business environment, which can enhance the overall stability and growth prospects of SMEs (Akinlo et al., 2022).

Another critical component of the model is the introduction of a structured system for tax classification and categorization. This system involves identifying and classifying different categories of SMEs based on factors such as size, revenue, and industry sector (Mousazadeh, Alavi & Torabi, 2023, Oguejiofor, et al., 2023). Tailored tax treatment for each category can then be developed to address the specific needs and capacities of different types of SMEs (Osei et al., 2022). The classification system allows for more equitable tax treatment by aligning tax obligations with the financial capacity and operational scale of each SME category. For instance, smaller businesses with limited revenue might benefit from reduced tax rates or simplified compliance requirements, whereas larger SMEs may face different obligations commensurate with their scale of operations (Tan & Lee, 2023). Such categorization also supports targeted tax incentives and relief measures, which can be designed to encourage growth in specific sectors or support businesses that face particular challenges. By tailoring the tax system to the diverse needs of SMEs, the model aims to create a more supportive and dynamic business environment (Smith & Jones, 2021).

The simplification of tax procedures is a key aspect of the model, focusing on making tax registration, filing, and payment processes more efficient. Currently, SMEs often experience difficulties with complex and time-consuming tax procedures, which can lead to errors, delays, and increased compliance costs (Adewale & Oni, 2023). Streamlining these procedures involves several measures (Benyeogor, et al., 2019, Joseph, et al., 2020, Zeph-Ojiako & Anakwuba, 2019). First, tax registration processes would be simplified to reduce bureaucratic hurdles and expedite the registration of new SMEs. This includes the adoption of digital platforms that facilitate online registration and integration with existing business registration systems (Ogunleye, 2021). Second, the model proposes the standardization of tax filing requirements and timelines. A unified filing system with clear deadlines and simplified forms can help SMEs avoid confusion and ensure timely compliance. The use of technology, such as online tax portals and automated filing systems, can further streamline the filing process and reduce the administrative burden on SMEs (Osei et al., 2022). Third, the payment process would be made more straightforward by introducing convenient payment options and consolidating payment channels. Simplified payment procedures can help SMEs manage their tax obligations more effectively and reduce the risk of late payments or penalties (Tan & Lee, 2023).

In summary, the conceptual model for standardized taxation of SMEs in Nigeria includes the development of a unified tax policy framework, a structured tax classification and categorization system, and streamlined tax procedures. These components are designed to address the issue of multiple taxation by providing a more coherent and manageable tax environment for SMEs (Berizzi, et al., 2019, Cheng, Zhang & Wang, 2021, Kshetri, 2021, Njeri, Mwangi & Kimani, 2022). By consolidating tax regulations, tailoring tax treatment to different SME categories, and simplifying tax procedures, the model aims to reduce compliance burdens, enhance tax planning, and support the growth and stability of SMEs in Nigeria.

5 Regulatory and Institutional Framework

The regulatory and institutional framework proposed in the conceptual model for standardized taxation of SMEs in Nigeria aims to address the issue of multiple taxation through a structured and efficient system. This framework emphasizes the establishment of a centralized tax authority, the development of clear regulatory guidelines, and the definition of institutional roles and responsibilities to enhance the effectiveness of tax administration and support for SMEs (Bertoldi, Boza-Kiss & Mazzocchi, 2022, Lee, Yang & Zhao, 2021, Singh, Ghosh & Jain, 2022). A fundamental component of the proposed model is the establishment of a centralized tax authority specifically tasked with overseeing SME taxation and coordinating policy implementation. Currently, Nigeria's tax landscape is fragmented, with various tax authorities operating at federal, state, and local levels, each with its own set of regulations and requirements (Ogunleye, 2021). This fragmentation often leads to inconsistent enforcement of tax policies and exacerbates the problem of multiple taxation for SMEs.

The proposed centralized tax authority would serve as a single point of oversight for all matters related to SME taxation. This body would be responsible for consolidating tax regulations, harmonizing tax policies, and ensuring consistent application across different jurisdictions (Adewale & Oni, 2023). By centralizing these functions, the model aims to reduce administrative complexity and streamline the tax compliance process for SMEs (Bertolotti, McDowell & Mendez, 2021, Miller, Chiu & Zhang, 2022, Yang, Liu & Zhang, 2020). Furthermore, the centralized tax authority would play a crucial role in coordinating with other regulatory bodies and institutions involved in SME support. This coordination is essential for creating a unified approach to tax administration and ensuring that tax policies are implemented effectively across the country (Osei et al., 2022). The central authority would also be responsible for providing guidance and support to SMEs, helping them navigate the tax system and comply with regulatory requirements.

The development of clear regulatory guidelines is another key aspect of the proposed model. Currently, SMEs face challenges due to unclear or overlapping tax regulations, which contribute to compliance difficulties and uncertainty (Akinlo et al., 2022). To address these issues, the model advocates for the creation of comprehensive guidelines and standards for tax administration (Adedeji, 2020, Bellido, etal., 2018, Ozowe, 2021, Bhagwan & Evans, 2022, Liu & Yang, 2021, Zhang, et al., 2021). These guidelines would provide detailed instructions on various aspects of tax compliance, including registration, filing, payment, and dispute resolution. The goal is to ensure that SMEs have a clear understanding of their tax obligations and the processes they need to follow. Clear guidelines would also help minimize ambiguity and reduce the risk of errors or non-compliance due to misunderstanding of tax rules (Smith & Jones, 2021). The regulatory guidelines would be developed in consultation with key stakeholders, including SMEs, industry associations, and tax professionals (Catalini & Gans, 2021, Kavassalis, Munoz & Sarigiannidis, 2021, Singh, Pandey & Verma, 2023). This inclusive approach ensures that the guidelines address the practical challenges faced by SMEs and reflect the needs of the business community (Tan & Lee, 2023). Additionally, the guidelines would be regularly reviewed and updated to reflect changes in tax laws and practices, ensuring that they remain relevant and effective over time.

Defining the roles and responsibilities of tax authorities and SME support institutions is crucial for the successful implementation of the proposed model. The framework outlines specific roles for various institutions involved in tax administration and SME support to create a cohesive and coordinated approach (Adewale & Oni, 2023). Tax authorities at different levels would be responsible for enforcing the centralized tax policies and guidelines (Akinyele, Alabi & Akintola, 2023, Tao, Zhang & Wang, 2022, Chatterjee, et al., 2019, Kavassalis, Munoz & Sarigiannidis, 2021). Their roles would include conducting audits, processing tax returns, and addressing compliance issues. To ensure effective enforcement, tax authorities would need to be equipped with the necessary resources and trained personnel (Ogunleye, 2021). The centralized tax authority would oversee these activities, ensuring consistency and coordination across different jurisdictions. In addition to tax authorities, SME support institutions would play a vital role in assisting businesses with tax-related matters. These institutions could include business development centers, trade associations, and chambers of commerce. Their responsibilities would involve providing guidance and support to SMEs, offering training on tax compliance, and facilitating access to resources and information (Osei et al., 2022). By collaborating with the centralized tax authority, these institutions can help bridge the gap between tax administration and the SME community.

Furthermore, the model emphasizes the importance of collaboration between tax authorities and support institutions to ensure that SMEs receive comprehensive assistance. This collaboration can take the form of joint initiatives, information sharing, and coordinated outreach efforts (Akinlo et al., 2022). By working together, tax authorities and support institutions can create a more supportive environment for SMEs and help them navigate the complexities of the tax system more effectively (Chaudhury, Kundu & Sharma, 2023, Mousazadeh, Khatibi & Fadaei, 2023, Yang, Zhao & Li, 2023). In conclusion, the regulatory and institutional framework proposed in the conceptual model for standardized taxation of SMEs in Nigeria focuses on centralizing tax oversight, developing clear regulatory guidelines, and defining institutional roles and responsibilities. By establishing a centralized tax authority, creating comprehensive guidelines, and coordinating efforts among various institutions, the model aims to address the challenges of multiple taxation and improve the overall efficiency of tax administration for SMEs. This structured approach is essential for fostering a more transparent, predictable, and supportive tax environment that can enhance the growth and sustainability of SMEs in Nigeria.

6 Technology and Innovation

In addressing multiple taxation challenges faced by SMEs in Nigeria, the integration of technology and innovation into the proposed conceptual model for standardized taxation is paramount. This approach encompasses the adoption of digital tax platforms, advanced data management techniques, and technology-driven transparency measures. These elements are crucial for modernizing tax administration, improving compliance, and mitigating issues of evasion and corruption (Chen, Wang & Liu, 2022, Gupta & Singh, 2023, Ojo, Adewale & Nwankwo, 2023). The adoption of digital tax platforms represents a significant advancement in facilitating tax reporting and compliance for SMEs. Traditionally, SMEs in Nigeria have grappled with cumbersome and inefficient tax reporting processes, which often result in inaccuracies and delays (Akinlo et al., 2022). Digital platforms can streamline these processes by providing automated solutions for tax filing, payment, and documentation, thus reducing the administrative burden on SMEs.

A well-designed digital tax platform would enable SMEs to manage their tax obligations more efficiently through user-friendly interfaces and real-time processing capabilities (Adams & Bakar, 2021). Features such as electronic filing, automated calculations, and digital payment systems can simplify compliance and ensure that SMEs meet their tax obligations accurately and on time (Adams, Bauer & Gibson, 2023, Coker, et al., 2023, Chen, Wang & Liu, 2022, Joseph, et al., 2022). Moreover, these platforms can offer integrated support for various tax types, including value-added tax (VAT), corporate income tax, and local levies, thus addressing the issue of multiple taxation by consolidating different tax requirements into a single system (Ogunleye, 2021). International experiences provide valuable insights into the benefits of digital tax platforms. For instance, countries such as Estonia and Singapore have successfully implemented e-tax systems that enhance compliance and efficiency by leveraging technology (Smith & Jones, 2021). These systems not only reduce administrative costs but also improve accuracy and transparency in tax reporting. Adopting similar digital solutions in Nigeria can significantly improve the tax compliance landscape for SMEs.

Effective data management is another critical component of the conceptual model, leveraging data analytics to monitor and manage tax compliance. With the increasing volume of financial transactions and tax data generated by SMEs, traditional methods of tax monitoring are often inadequate (Osei et al., 2022). Data analytics can offer a more sophisticated approach to tracking and analyzing tax compliance by providing insights into patterns, trends, and potential areas of non-compliance (Chen, Zhang & Liu, 2022, Kaunda, Muliokela & Kakoma, 2021, Kumar, Yadav & Ranjan, 2023). Data analytics tools can help tax authorities identify anomalies and discrepancies in tax returns, thereby facilitating early detection of compliance issues (Adewale & Oni, 2023). By analyzing data from digital tax platforms, authorities can gain a comprehensive understanding of SME tax behavior and assess risk levels more effectively. This proactive approach enables targeted interventions and support measures, reducing the likelihood of widespread tax evasion and ensuring that SMEs adhere to their tax obligations. Furthermore, the use of data management systems can enhance the accuracy of tax assessments and reduce the incidence of disputes between SMEs and tax authorities (Chen, Zhang & Liu, 2022, Kaunda, Muliokela & Kakoma, 2021, Quintanilla, et al., 2021). Advanced data analytics can provide a clear, evidence-based basis for tax assessments, minimizing errors and ensuring fair treatment of SMEs (Tan & Lee, 2023). This contributes to a more equitable tax environment and builds trust between SMEs and tax authorities.

Technology-driven approaches can significantly enhance transparency in the tax system, addressing issues of tax evasion and corruption. Transparency is a key factor in building a fair and accountable tax system, and technology can play a vital role in promoting openness and integrity (Akinlo et al., 2022). One effective strategy is the use of blockchain technology to create immutable and transparent records of tax transactions (Chen, Zhang & Zhao, 2022, Meyer, Park & Li, 2023, Ochieng, Otieno & Kiprono, 2022). Blockchain's decentralized ledger system can provide a secure and verifiable record of all tax-related activities, reducing opportunities for fraudulent practices and unauthorized alterations (Smith

& Jones, 2021). By making tax records accessible and tamper-proof, blockchain technology can help prevent tax evasion and enhance accountability.

Additionally, implementing digital audit trails can improve oversight and monitoring of tax compliance. Digital audit trails record all interactions and transactions within the tax system, providing a detailed history that can be reviewed and analyzed for potential irregularities (Ogunleye, 2021). This level of transparency helps deter corrupt practices and ensures that all tax-related activities are subject to scrutiny (Cheng, Liu & Zheng, 2021, Kang, Zhang & Yang, 2023, Patterson, Scott & Park, 2022). Public access to tax information and performance metrics through online portals can further promote transparency. By making information about tax collections, expenditures, and compliance rates publicly available, governments can foster greater accountability and encourage compliance among SMEs (Adewale & Oni, 2023). Public transparency also empowers SMEs by providing them with clear information about tax policies and practices, thereby enhancing their ability to comply with tax regulations.

In conclusion, the integration of technology and innovation into the conceptual model for standardized taxation of SMEs in Nigeria is essential for addressing the challenges of multiple taxation and enhancing the effectiveness of tax administration. Digital tax platforms facilitate efficient tax reporting and compliance, while data management tools enable effective monitoring and management of tax compliance (Cheng, Zhang & Wang, 2021, Kshetri, 2021, Njeri, Mwangi & Kimani, 2022). Technology-driven transparency measures, such as blockchain and digital audit trails, help reduce tax evasion and corruption. By leveraging these technological advancements, Nigeria can modernize its tax system, improve compliance, and create a more equitable and transparent tax environment for SMEs.

7 Capacity Building and Support

Capacity building and support are crucial elements in the successful implementation of a conceptual model for standardized taxation of SMEs in Nigeria. These initiatives are designed to address the complexities of multiple taxation, enhance compliance, and ensure that SMEs can effectively navigate the tax system (Cheng, Zhang & Wang, 2021, Tapscott & Tapscott, 2021, Zeph-Ojiako & Anakwuba, 2019). This section delves into the significance of training programs and support mechanisms, which are essential for empowering SME owners and tax professionals, while also providing the necessary resources for compliance. Training programs are fundamental for educating SME owners and tax professionals about the new tax standards and procedures under the proposed model. Such programs are pivotal in ensuring that stakeholders are well-informed about their tax obligations and the benefits of standardized taxation (Adewale & Oni, 2023). Comprehensive training initiatives should focus on several key areas, including understanding tax regulations, utilizing digital tax platforms, and adhering to standardized tax practices.

Educational initiatives for SME owners should cover the essentials of the new tax framework, including how to interpret and apply standardized tax policies effectively (Ogunleye, 2021). This education can be delivered through workshops, seminars, and online courses, which provide practical guidance on tax filing, compliance requirements, and the use of digital tools for tax management (Choi, Ahn & Kim, 2022, Kang, Lee & Kim, 2023, Zhou, Yang & Chen, 2022). By equipping SME owners with the necessary knowledge, these training programs can help mitigate errors, reduce the risk of non-compliance, and foster a more informed business community (Akinlo et al., 2022). For tax professionals, training programs should focus on advanced topics such as tax planning, compliance strategies, and the technical aspects of the standardized tax model (Choi, Ahn & Kim, 2022, Peter, 2021, Gosens, Kline & Wang, 2022, Lopes, Oliveira & Silva, 2023, Zhou, Yang & Chen, 2022). These programs can help tax advisors stay updated on best practices and emerging trends in tax regulation (Adams & Bakar, 2021). Professional development opportunities, including certifications and continuing education courses, can ensure that tax professionals possess the expertise required to support SMEs effectively and uphold high standards of practice.

Support mechanisms play a vital role in assisting SMEs with compliance and addressing the challenges associated with multiple taxation. These mechanisms include both technical and financial assistance, which are essential for helping SMEs adapt to the new tax standards and overcome any barriers they may face (Tan & Lee, 2023). Technical support encompasses a range of services designed to help SMEs navigate the tax system more efficiently (Cloete, Grobbelaar & Bertelsmann-Scott, 2020, Murray & Nair, 2021, Schwab, 2016). This support may include access to dedicated helpdesks, advisory services, and technical assistance for using digital tax platforms (Smith & Jones, 2021). For instance, providing SMEs with access to tax advisors or consultants who specialize in the standardized tax model can offer personalized guidance and resolve specific compliance issues. Additionally, technical support can include training on how to use digital tools for tax reporting and payment, which can simplify the compliance process and reduce administrative burdens (Osei et al., 2022).

Financial support mechanisms are equally important, as they can help SMEs manage the costs associated with tax compliance and adaptation to new regulations. This support might involve subsidies or grants to offset the expenses of implementing new tax systems or upgrading financial management software (Adewale & Oni, 2023). Providing financial incentives, such as tax credits or deductions for compliance-related expenditures, can also encourage SMEs to invest in necessary resources and technology (Akinlo et al., 2022). Furthermore, establishing partnerships between government agencies, financial institutions, and industry associations can enhance support mechanisms (David, et al., 2022, Jensen, Koster & Martin, 2022, Smith, Edwards & Singh, 2022). These partnerships can facilitate the development of tailored support programs that address the specific needs of SMEs, such as low-interest loans for technology upgrades or access to free or subsidized consulting services (Ogunleye, 2021). Collaborative efforts can ensure that support mechanisms are comprehensive, accessible, and aligned with the goals of the standardized tax model.

In conclusion, capacity building and support are integral to the effective implementation of a standardized taxation model for SMEs in Nigeria. Training programs for SME owners and tax professionals provide the necessary education to navigate the new tax framework and ensure compliance (David, et al., 2022, Li, Li & Wang, 2022, Miller, Nyathi & Mahendran, 2022). Simultaneously, support mechanisms offer technical and financial assistance to help SMEs manage the complexities of tax compliance and address the challenges of multiple taxation. By focusing on these areas, Nigeria can foster a more efficient and equitable tax environment for SMEs, ultimately contributing to the overall success of the standardized tax model.

8 Stakeholder Engagement

Effective stakeholder engagement is pivotal to the success of a conceptual model for standardized taxation of SMEs in Nigeria, particularly in addressing the issue of multiple taxation (Akinwale, Eze & Akinwale, 2022, Fox & Signé, 2021, Ozowe, 2018, Ekechukwu, 2021, Gosens, Kline & Wang, 2022, Kang, Liu & Yang, 2021). By involving key stakeholders—such as SMEs, tax authorities, and industry associations—during the policy development phase, and establishing robust feedback mechanisms, the model can be more effectively tailored to meet the needs of all parties involved and ensure successful implementation. Involvement of key stakeholders is essential in developing a taxation model that is both practical and equitable. SMEs, as the primary entities affected by tax policies, must be actively engaged to ensure their perspectives and challenges are considered. According to Nwokoye and Obasi (2022), the inclusion of SMEs in policy development helps to identify practical issues and barriers that may not be apparent to policymakers, thereby making the resulting model more relevant and effective (Fischer, Schipper & Yalcin, 2022, Ming, Zhao & Xu, 2022, Pérez, Sosa & Ruiz, 2023). Engaging SMEs through consultations, surveys, and focus groups allows for a better understanding of their tax-related concerns and operational challenges, which is crucial for crafting policies that are both fair and manageable (Adewale & Oni, 2023).

Tax authorities also play a crucial role in the development and implementation of tax policies. Their expertise in tax administration and enforcement is invaluable in shaping a model that is both effective and feasible (Fox & Signé, 2022, Gungor, Sahin & Aydin, 2021, Kumar, Mathew & Chand, 2021). Collaborating with tax authorities ensures that the proposed model aligns with existing regulatory frameworks and can be smoothly integrated into the current tax administration systems (Ibrahim & Shittu, 2021). This collaboration can include joint workshops, advisory committees, and policy review meetings where tax authorities provide insights into regulatory requirements, enforcement capabilities, and potential challenges. Industry associations, representing the broader business community, are another critical stakeholder group (Tapscott & Tapscott, 2021, Wang, Zhang & Li, 2023, Zhao, Li & Yang, 2023). These associations can act as intermediaries between SMEs and policymakers, helping to convey the collective voice of businesses and ensuring that their concerns are addressed in the policy framework (Ogunleye, 2021). Industry associations can facilitate dialogue through organized events, such as seminars and conferences, where various stakeholders can discuss and refine the proposed model. Their involvement also helps in gaining broader acceptance and support for the new tax policies, as they often have established networks and influence within the business community (Ghimire, Patel & Hossain, 2023, Moksnes, Roesch & Berghmans, 2019, Sharma, Kaur & Gupta, 2022).

The establishment of feedback mechanisms is equally important in ensuring that the conceptual model for standardized taxation remains relevant and effective over time. Continuous feedback channels allow stakeholders to voice their experiences, concerns, and suggestions regarding the implementation of the model (González, García & Sánchez, 2023, Moones, et al., 2023, Murray & Nair, 2021, Schwab, 2016). This ongoing dialogue is essential for identifying and addressing any issues that arise during the rollout of the model (Akinlo et al., 2022). Feedback mechanisms can take various forms, including regular surveys, feedback forms, and public consultations. For instance, periodic surveys of SMEs can provide valuable insights into how the new tax model impacts their operations and whether it addresses the issues of multiple taxation effectively (Tan & Lee, 2023). These surveys should be designed to capture both quantitative and qualitative data, allowing for a comprehensive assessment of the model's effectiveness and areas for improvement.

In addition to surveys, establishing dedicated feedback channels, such as helpdesks or online portals, can facilitate real-time communication between SMEs and tax authorities. These channels can be used to report issues, seek clarification, and provide suggestions for policy adjustments (Smith & Jones, 2021). Implementing a responsive feedback system ensures that concerns are addressed promptly and that the policy framework can be adjusted as needed based on stakeholder input. Public consultations are another important mechanism for gathering feedback (Gosens, Kline & Wang, 2023, Li, Li & Wang, 2022, Miller, Nyathi & Mahendran, 2022). Hosting public forums or town hall meetings allows for broader engagement with various stakeholders and provides a platform for discussing the proposed model and its implications (Osei et al., 2022). These consultations can help build consensus, identify potential objections or areas of concern, and ensure that the model is refined to better meet the needs of all stakeholders.

The feedback gathered through these mechanisms should be systematically analyzed and incorporated into policy adjustments. This iterative process of review and refinement ensures that the model remains effective and responsive to the evolving needs of SMEs and other stakeholders (Gungor, Sahin & Aydin, 2021, Kumar, Mathew & Chand, 2021, Mishra, Roy & Sen, 2023). Continuous improvement based on feedback helps to maintain stakeholder trust and support, which is crucial for the long-term success of the standardized taxation model (Adams & Bakar, 2021). In conclusion, the successful implementation of a conceptual model for standardized taxation of SMEs in Nigeria hinges on robust stakeholder engagement and effective feedback mechanisms. Involving key stakeholders—SMEs, tax authorities, and industry associations—in the policy development process ensures that the model is practical, equitable, and aligned with the needs of all parties involved (Joudeh & El-Hawary, 2022, Liu, Zhang & Xie, 2020, Schwerdtle, Appelbaum & Schilling, 2022). Establishing continuous feedback channels allows for ongoing improvements and adjustments, enhancing the model's effectiveness and fostering a more transparent and responsive tax environment (Haeussermann, Scharf & Meyer, 2022, Luthra, Kumar & Saini, 2021, Sharma, Singh & Kumar, 2023). By prioritizing these elements, Nigeria can achieve a more streamlined and fair taxation system for SMEs, addressing the challenges of multiple taxation and supporting the growth and sustainability of the SME sector.

9 Monitoring and Evaluation

Monitoring and evaluation are critical components in the implementation and refinement of a conceptual model for standardized taxation of SMEs in Nigeria, particularly in addressing the issue of multiple taxation. To ensure the effectiveness of the tax model, comprehensive assessment strategies must be employed, key performance indicators (KPIs) established, and a structured process for review and adaptation implemented (Akagha, et al., 2023, Banso, et al., 2023, Uzougbo, et al., 2023, Hossain, Rahman & Islam, 2022, Kumar, Gupta & Singh, 2022, Schwab, 2020). These elements are essential for ensuring that the model achieves its objectives and remains responsive to the needs of SMEs and other stakeholders. Effective evaluation of the tax model involves employing a range of assessment strategies to gauge its impact and performance. One approach is to conduct regular audits and reviews of the implementation process (Tapscott & Tapscott, 2021, Wang, Zhang & Li, 2023, Zhao, Li & Yang, 2023). These audits can be performed by independent evaluators who assess whether the model is being applied as intended and identify any deviations or issues that need to be addressed (Adeoye et al., 2022). Additionally, stakeholder surveys and feedback mechanisms can provide valuable insights into how the model is perceived by SMEs, tax authorities, and other stakeholders (Hossain, Rahman & Islam, 2022, Nair, Prasad & Kumar, 2023, Sovacool, Kivimaa & Tschakert, 2020). These surveys can help to identify any challenges or barriers faced by SMEs in complying with the new tax framework and suggest areas for improvement (Akinlo et al., 2022). Another effective strategy is to use case studies and pilot programs to test the model in specific regions or sectors before a full-scale rollout. This approach allows for the identification of potential issues in a controlled environment and provides an opportunity to make adjustments based on real-world data (Chukwuma & Ezeani, 2021). By analyzing the outcomes of these pilot programs, policymakers can refine the model and address any shortcomings before it is implemented more broadly.

Establishing clear and relevant key performance indicators (KPIs) is crucial for measuring the success of the tax model. KPIs should be designed to assess various aspects of the model's performance, including compliance, revenue generation, and its impact on SMEs. One important KPI is the rate of compliance among SMEs (Jones, Nair & Ahmed, 2022, Oduntan, Olatunji & Oyerinde, 2021, Miller, Thompson & Smith, 2022, Wang, Liu & Zhang, 2022). This can be measured by tracking the percentage of SMEs that adhere to the new tax regulations and complete their tax filings on time (Ogunleye, 2021). High compliance rates would indicate that the model is effective in simplifying tax processes and reducing the burden of multiple taxation on SMEs. Revenue generation is another critical KPI (Hossain, Rahman & Islam, 2022, Moksnes, Roesch & Berghmans, 2019, Sharma, Kaur & Gupta, 2022, Sovacool, Kivimaa & Tschakert, 2020). Monitoring changes in tax revenue before and after the implementation of the model can provide insights into its effectiveness in enhancing tax collection and ensuring a fair distribution of tax responsibilities (Smith & Jones, 2021). An increase in tax revenue would suggest that the model is successful in broadening the tax base and improving the efficiency of tax collection. The impact on SMEs can be evaluated by assessing changes in their operational performance and financial health (Ikusika, 2022, Okeke & Olurin, 2019, Osimobi, et al., 2023, Udo, et al., 2023). Metrics such as business growth rates, profitability, and employment levels can be used to gauge the broader economic impact of the tax model (Tan & Lee, 2023). Positive changes in these areas would indicate that the model is supportive of SME development and economic growth.

Regular reviews and updates are essential for ensuring that the tax model remains effective and responsive to the needs of SMEs and other stakeholders. A structured review process involves analyzing performance data and stakeholder feedback to identify areas for improvement (Adewale & Oni, 2023). This process should be conducted at regular intervals, such as annually or biannually, to ensure that any issues are addressed promptly and that the model continues to meet its objectives (Jang, Yang & Kim, 2022, Kaunda, Muliokela & Kakoma, 2021, Ozowe, Russell & Sharma, 2020). Feedback mechanisms play a crucial role in the review and adaptation process. Establishing channels for stakeholders to provide input on the tax model allows for the collection of diverse perspectives and experiences (Osei et al., 2022). This feedback can be used to make informed decisions about potential modifications to the model and to ensure that it remains aligned with the needs and expectations of SMEs. Additionally, the review process should involve analyzing the effectiveness of any changes made to the model. This involves monitoring the impact of adjustments on compliance rates, revenue generation, and the overall experience of SMEs (Adams & Bakar, 2021). By continuously evaluating the outcomes of modifications, policymakers can ensure that the model remains relevant and effective in addressing the issue of multiple taxation.

In conclusion, the monitoring and evaluation of a conceptual model for standardized taxation of SMEs in Nigeria are critical for ensuring its success and effectiveness. Employing comprehensive assessment strategies, establishing relevant key performance indicators, and implementing a structured review and adaptation process are essential components of this effort (Jensen, Koster & Martin, 2022, Miller, Chiu & Zhang, 2023, Smith, Edwards & Singh, 2022). By focusing on these areas, policymakers can ensure that the tax model effectively addresses the challenges of multiple taxation, supports the growth and development of SMEs, and contributes to a more equitable and efficient tax system in Nigeria.

10 Conclusion

In summary, the proposed conceptual model for standardized taxation of SMEs in Nigeria aims to address the pervasive issue of multiple taxation by offering a cohesive framework designed to streamline tax processes and enhance compliance. The model advocates for a unified tax policy that simplifies the regulatory landscape, classifies SMEs into distinct categories for tailored tax treatment, and introduces streamlined procedures for tax registration, filing, and payment. By focusing on these core components, the model seeks to reduce the burden of overlapping taxes on SMEs, thereby fostering a more conducive environment for business growth and economic development. The benefits of this model are manifold. A unified tax policy framework is expected to eliminate the confusion and inefficiencies associated with multiple tax jurisdictions, making compliance easier for SMEs. Streamlined tax procedures will not only reduce administrative costs for businesses but also enhance overall efficiency in tax administration. Additionally, a standardized approach can lead to more equitable tax treatment across different sectors and regions, ensuring that all SMEs operate under similar conditions.

To effectively implement this model, several recommendations are crucial. First, there should be a phased approach to rollout, starting with high-priority areas and gradually expanding to cover all SMEs. This phased approach allows for addressing potential issues in a controlled manner and making necessary adjustments before full-scale implementation. Second, robust capacity-building initiatives are essential. Training programs for both tax authorities and SME owners should be developed to ensure that all stakeholders understand and can effectively engage with the new system. Support mechanisms, including technical and financial assistance, should be provided to help SMEs navigate the transition. Furthermore, ongoing monitoring and evaluation are vital to the model's success. Establishing clear metrics and regular review processes will help in assessing the effectiveness of the model and making data-driven adjustments. Feedback from stakeholders should be actively sought and incorporated into the review process to ensure that the model remains relevant and effective.

Future research should focus on evaluating the impact of the model in real-world settings. Studies could examine the model's effect on SME compliance rates, financial performance, and overall economic contribution. Additionally, exploring how the model could be adapted to align with evolving global tax standards and practices will be beneficial for ensuring its long-term sustainability and relevance. Overall, the proposed model represents a significant step towards addressing the challenges of multiple taxation in Nigeria's SME sector. By providing a clear and standardized framework, it has the potential to enhance tax compliance, reduce administrative burdens, and support the growth and development of SMEs, ultimately contributing to a more robust and equitable economic environment.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

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