

Taxation, Good Governance and Service Delivery in Nigeria: A Legal Perspective

Kwagheke Ierkwagh, PhD Christopher Hia, PGDE, PhD

Department of Commercial Law, Faculty of Law, Benue State University, P.M.B. 102119, Makurdi, Nigeria

Abstract

Globally, modern constitutions impose responsibilities on the state to ensure the well-being of the citizenry, while the citizen is under certain obligations to perform, including payment of taxes. This arrangement is part of the historical social contract between the state and its citizen. Nigeria is not an exception to these global standards. Consequently, though not justiciable, the Fundamental Objectives and Directive Principles of State Policy has been entrenched in Chapter II of the Constitution, while the Fundamental Human Rights which are enforceable are provided for in Chapter IV of the Constitution. However, under the present dispensations, the state has demonstrated obvious barrenness in performing her part of the social contract. Insecurity, corruption, unemployment and other similar vices are the order of the day. In cases of insecurity, the Federal Government appears to maintain organised silence while in others, it does appear that the government is deeply involved. The issues that arise from the foregoing, therefore are whether the citizen is still under obligation to pay tax, and allegiance to such insensitive and least trusted state. Through the doctrinal approach, this paper has identified the lacuna in our system of public law which prevents a public spirited taxpayer through the outdated technical rules of locus standi from challenging the government to account for revenue collected. The paper therefore recommends that Section 6(6) (c) which oust the jurisdiction of the court on Chapter II be expunged from the Constitution, and that the taxpayer must vote such governments out of office. But to be able to stand on his feet to challenge the government, the citizen must pay his tax.

Keywords: Taxation, Governance, Service, Delivery, Perspective

DOI: 10.7176/JLPG/99-10

Publication date: July 31st 2020

1.0 Introduction

Globally, most modern constitutions have placed on the shoulders of the state, the responsibility to ensure good governance. In Nigeria, Chapter II of the 1999 Constitution of the Federal Republic of Nigeria, though not justiciable, has made elaborate provisions on the Fundamental Objectives and Directive Principles of State Policy. Contained in these Fundamental Objectives and Directive Principles are provisions in respect of political, economic, social, security, educational, foreign and environmental objectives or obligations of government. It further provides that the social order is founded on the ideas of freedom, equality and justice.¹ Chapter IV of the Constitution in a more strict manner provide for the fundamental rights of the citizen.

The government however needs considerable revenue to perform its duties and obligations to the citizenry. In this regard, payment of taxes is a mandatory obligation on the part of the citizenry.² Thus, payment of tax is the price of the social contract between the government and the governed for the provision of goods, services and infrastructure for the well-being of the citizenry. This is the point at which taxation, good governance and good citizenship crystalises.

Taxation therefore stands out as the most reliable and stable source of income for most economies of the world. In Nigeria, it would appear that oil is the most reliable source of government revenue, this might only be correct in the short run. The catastrophic impact of the dwindling oil prices in the global market which resulted to the economic recession of 2014-2017 and the effect of the destruction of oil installations in the Niger Delta can be used to fault dependence on oil as a main source of government revenue.

As Ayua³ rightly pointed out, there is hardly any government today that does not rely on tax for development. Infact, taxation is an important armoury in the hands of governments worldwide to reshape the economies of nations. Consequently, it has been stated in *Nicholas V. Arnes*⁴ by the United States Supreme court that taxation is the:

One great power upon which the whole national fabric is based. It is as necessary of a nation as it is the air he breathes to the natural man. It is not only the power to destroy, but it is also the power to keep alive.

Samba⁵ has therefore summed up these views on the importance of taxation in any economy and maintained that the Federal Government has wider tax objectives than mere raising of revenue and that since the control of the nations' economy rests largely on the Federal Government, its taxes understandably ought to have wider dimensions than the classical function of raising funds to finance public sector.

Despite the importance of taxation as not just a source of government revenue but a powerful tool in the

hands of governments worldwide to manage and redirect economic development, there is a global wave of tax resistance. Tax residence takes two basic forms; viz: tax evasion and avoidance. A common reason for tax evasion and avoidance in Nigeria is the almost total absence of infrastructures provided from tax revenues.

Two important legal issues can be deduced from the foregoing. Firstly, does a Nigerian citizen have the locus standi to sue the government to account for public funds where it is evident that tax revenue has been misappropriated? Secondly, is the citizen still under obligation to pay tax in event of total failure by the government to perform its duties? These and other ancillary issues form the crux of this paper.

2.0 Conceptual Clarifications

2.1 Good Governance

The World Bank sees good governance simply as the manner in which power is exercised in the management of a country's economic and social resources for development.⁶ Rotberg has defined Good Governance simply as "performance and results".⁷ Good Governance has also been defined as "the process of decision making and the process by which decisions are implemented or not implemented, as the case may be. When decision are made and implemented, regard being has to participatory nature of that decision, it is good governance. Likewise, when that decision is consensus oriented, responsive, effective and efficient, equitable and inclusive and follows the rule of law".⁸

The World Bank has recognised a number of aspects of good governance which assumed importance for developed and developing countries. These include political accountability, freedom of association and participation by various groups, legal framework, freedom of information, effectiveness, and cooperation between the government and civil society organisations. The United Nations promotes good governance through many avenues and activities which include the United Nation's Development Programme (UNDP), the United Nations Democracy Fund (UNDEF), the Department of Peacekeeping Operations (DPKO), the Department of Political Affairs (DPA), and the Office of the High Commissioner for Human Rights (OHCHR).

The major attributes or characteristics of good governance have been summarised as follows:⁹

It is participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive and follows the rule of law. It assures that corruption is minimised, the views of minorities are taken into account and that the voices of the most vulnerable in society are heard in decision making. It is also responsive to the present and future needs of society.

For any country to attain any meaningful development or be united as a nation, there must be good governance. Kofi Annan, a former UN Secretary General stressed the importance of the existence of good governance in the following words:

It is increasingly recognised that integrity and good governance are essential building blocks for meeting objectives of sustainable development, prosperity and peace. No two countries are precisely alike in this respect. Nevertheless in all countries whatever their cultural differences, good governance and integrity require the rule of law, effective state institutions, transparency and accountability in the management of public affairs, respect for human rights and the meaningful participation of all citizens in the political process and decisions affecting them.¹⁰

In all ramifications, good governance would include, but not limited to achieving territorial and individual security, most importantly, right to life and property, provision of social services including infrastructures like roads, hospitals and power supply. It would also extend to entrenchment of participatory democracy, rule of law, freedom of worship, association, speech, freedom from discrimination, elimination of corrupt practices and provision of employment opportunities.

2.2 Taxation

The National Tax Policy¹¹ defines taxation simply as the process of collecting taxes within a particular location. This definition is however a definition by description which is seriously lacking in many respects since it only addresses the administrative arm of the concept of taxation. Odusola¹², on the other hand defines taxation as "the process or machinery by which communities or group of persons are made to contribute in some agreed quantum and method for the purpose of the administration and development of their society, to the benefit of the entire citizenry". This definition too is guilty of addressing only the administrative aspect of the concept. Appah in defining taxation postulates that "tax is a compulsory levy imposed on the subject or upon his property by the government to provide security, social amenities and to create conditions for the economic well-being of a society".¹³

Taxation may therefore be defined as a compulsory levy imposed by the government on a person, his income, property or goods purchased or disposed of pursuant to legislative authority for support of government or social and economic reasons. Inherent in this definition are four principal elements. The first is that the levy must be compulsory and non-voluntary. The element of compulsion is true even in respect of certain taxes like sales tax and value-added tax if and when the subject decides to purchase the taxable commodity. Secondly, it is an imposition by government. A third element is that a tax must have an objective. Also, for a tax to be valid, it must be imposed pursuant to legislative authority.

Classically, revenue generation to support government expenditure was sole purpose of taxation. However, with the development of the society, taxation now stands out as a tool for performing a variety of economic and political functions. Taxation has now been linked to political representation. This idea has been shown to be historical and implies that taxes are imposed to assure citizens of representation in the governance of the society. In this regard, the state imposes taxes and citizens demand accountability in return.¹⁴ Another important dimension of taxation is that citizens who voluntarily comply with their tax obligations are seen to be patriotic and therefore good citizens.

3.0 The Nigerian Experience

Globally, there is a trend towards good governance. Constitutions of civilised societies, Nigeria not an exception have demonstrated that the principles of accountability and social justice can no longer be compromised.

Specifically, Chapter II of the 1999 Constitution of the Federal Republic of Nigeria provides for democracy, sovereignty, security and abolition of corruption in the society. The Constitution declares that “the Federal Republic of Nigeria shall be a state based on the principles of democracy and social justice”.¹⁵

Subsection (2) has further accordingly vested sovereignty in the people, viz: “sovereignty belongs to the people of Nigeria from whom government through this constitution derives all its powers and authority”.¹⁶

The same Section¹⁷ further provides that “the security and welfare of the people shall be the primary purpose of government”.

Section 15(5) of the Constitution¹⁸ provides that “the state shall abolish all corrupt practices and abuse of powers”.

Section 17 on the other hand declares that

The state social order is founded on ideals of freedom, equality and justice and that the government shall eliminate discrimination, ensure that conditions of work are just and humane, create employment opportunities and ensure adequate health facilities and safety of the citizenry.¹⁹

The Constitution finally declares that it shall be the duty and responsibility of all organs of government, and of all authorities and persons, exercising legislative, executive or judicial powers, to conform to, observe and apply the provisions of this chapter of this Constitution.²⁰

Chapter IV of the Constitution has on the other hand provided for what is known as Fundamental Rights. These rights include right to life, human dignity, freedom of thought, freedom of expression, freedom of assembly, freedom of religion, and right to own property.²¹

In exchange for the Fundamental Rights the citizen has an obligation to pay tax²² which is civil duty to enable the government perform her obligations as contained in the Fundamental Objectives and Directive Principles enacted in Chapter II of the Constitution. This submission of power to a sovereign authority is what has crystallised into the historical social contract theory. The idea being that men had inalienable rights but that there was a time when there was neither law, order nor government, and that there came a time when they passed to a state of society through a social contract whereby they undertook to submitted these inalienable rights to the state and undertook to respect each other and live in peace. As part of this social contract, the people also undertook to obey a government chosen by themselves and subjecting themselves to it in exchange for protection.²³

In spite of the impressive constitutional guarantees in respect of good governance, not much can be said to have been achieved in Nigeria in that regard, particularly, in view of recent developments in the country. The constitutional provisions in respect of good governance appear to be mere pious and ambitious proclamations which have no place in the polity.

In the words of former Nigerian President, Olusegun Obasanjo²⁴,

Corruption is a cankerworm that has eaten deep into the fabric of our society at every level. It has caused decay and dereliction within the infrastructure of government and the society in physical, social and human terms... with corruption, there can be no sustainable development, nor political stability. By breeding and feeding on inefficiently, corruption invariably strangles the system of social

organisation. Infact, corruption is literally the anti-thesis of development and progress.

In summary, this remark shows the extent and destructive impact of corruption in Nigeria in terms of both politics and economy.

The volume of corruption in Nigeria has been shown to have increased over the years after the remark by former President Obasanjo. Despite the fact that President Muhammadu Buhari came to power on the strength of his anti-corruption campaign promises, it has been shown by the global watchdog, Transparency International that corruption is getting worst in Nigeria.²⁵ The report shows that while the country was ranked 136th in 2016, the latest figures ranks the country No. 148 out of 180 countries surveyed, a significant twelve places below where it was the previous year.

The consequences of this endemic level of corruption are manifested in the total absence of or decayed infrastructure. Most public utilities and companies have been transferred to private hands through processes that are not transparent, the roads are simply not motorable, scanty or total absence of water and electricity supply normal state of social amenities in Nigeria.

In the area of security of the citizenry, life has gone back to nature when life was very brutish, short and miserable. The Conference of Catholic Bishops' of Nigeria have summarised the helplessness of vulnerable Nigerians in the following words:²⁶

...faced with these dark clouds of fear and anxiety, our people are daily being told by some to defend themselves. But defend themselves with what? The Federal Government, whose primary responsibility it is to protect lives, for its part alleges that those who ask the people to defend themselves are inciting them to take the laws into their hands. But how can the Federal Government stand back while its security agencies deliberately turn a blind eye to the cries and wails of the helpless and armless citizens who remain sitting ducks in their homes, farms, highways and now, even in their sacred places of worship.

The genocide being perpetrated by the ravaging Fulani herdsmen, the Boko Haram insurgency, political killings all over the country and armed robbery incidents all indicate that security of life and property in the country can no longer be guaranteed by the government that is charged with that responsibility.

Worst still, the government has demonstrated complete barrenness in providing employment opportunities for the citizenry. A report by the National Bureau of Statistics shows that Nigeria's unemployment rate has risen from 12.1 percent in the first quarter of 2016 to 13.3 percent as at the end of the second quarter.²⁷The report reads in part;

The number of unemployed in the labour force (those working but doing menial jobs not commensurate with their qualifications or those not engaged in fulltime work and merely working for few hours) increased by 392.390 or 2.61 percent resulting in an increase in the underemployment rate to 19.3 percent in Q2 2016 from 19.1 percent in Q1 2016.

...During the reference period, the number of unemployed in the labour force, increased by 1.158,700 persons, resulting in an increase in the national unemployment rate to 13.3 percent in Q2 2016 from 12.1 in Q1 2016.

Apart from the unemployment rate, even those who are employed hardly have their salaries and other entitlement paid. At the state and local government levels, some states owe workers' salaries for about seven to twelve months. The worst offenders in this regard are the states in the North Central Zone, while some states in the South-South and South-West have performed wonderfully well. In this regard, the landmark achievement in Rivers, Ekiti, Bayelsa, AkwaIbom, Lagos and Cross River states readily comes to mind. The entire picture, therefore, is that of complete unwillingness or inability of the federal and some state governments to perform their obligations to the citizenry. To therefore brand Nigeria as a failed state under these circumstances will not be an overstatement.

The Conference of Catholic Bishops' of Nigeria did not hesitate in declaring the country a failed state and calling on President Muhammadu Buhari to resign in the wake of killings in the country. In the words of the Bishops:²⁸

...If the president cannot keep our country safe, then he automatically loses the trust of the citizens. He should no longer continue to preside over the killing fields and mass graveyard that

our country has become. Repeated calls from many other Nigerians on the president to take very drastic and urgent steps to reverse this ugly tragedy that threatens the foundation of our collective existence and unity as a nation, have fallen on deaf ears. It is clear to the nation that he has failed in his primary duty of protecting the lives of Nigerian citizens. Whether this failure is due to inability to perform or lack of political will, it is time for him to choose the part of honour and consider stepping aside to save the nation from total collapse.

Two issues which form the bench mark for this discourse therefore come into focus in the face of this glaring failure of the government to perform her duties in the social contract.

The first, in the face of the rising level of corruption and general inability or unwillingness of the government to perform her duties, does a Nigerian citizen have the locus standi to sue the government to account for tax revenue? The civil and political rights known as Fundamental Rights provided in Chapter IV of the Constitution²⁹ are enforceable or justiciable when violated. However, Chapter II of the Constitution³⁰ which contains the Economic, Social and Cultural Rights also known as the Fundamental Objectives and Directive Principles of State Policy have been held to be non-justiciable. In *Bishop Olunmi Okogie V. Attorney General Lagos State*³¹, the court held as follows:

The fundamental objectives identify the ultimate objectives of the nation and the directive principle lay down the policies which are expected to be pursued in the efforts of the nation to realise the national ideas. While Section 13 of the Constitution makes it a duty and responsibility of the judiciary among organs of government to conform to and apply the provisions of Chapter II, Section 6(6) (c) of the same constitution makes it clear that no court has jurisdiction to pronounce any decision as to whether any organ of government has acted or is acting in conformity with the Fundamental Objectives and Directives Principles of State Policy. It is clear therefore that Section 13 has not made Chapter II of the Constitution justiciable.

It is therefore clear that under this Constitution, Section 15(5) of the Constitution³² which mandates the state to abolish all corrupt practices cannot be enforced since it was enacted under Chapter II.

The implication therefore is that the citizenry or taxpayer cannot approach the courts to enforce the provisions of Chapter II since the jurisdictions of the courts have been ousted in respect of provisions therein. However, the matter is not as straightforward as that. Nigeria is a member of the United Nations and a signatory to the African Charter on Human and Peoples' Rights which has been accordingly domesticated. It has been argued that the domestic application of human rights norms is now regarded as a basis for implementation of constitutional values beyond the minimum requirements of the Constitution and that a consciousness is now emerging that in the sphere of human rights, the citizen of a particular state is no less a citizen of all other states and that each citizen is entitled to due process of law and equal protection of laws from all states.³³

The above reasoning is in tune with the decision in *Registered Trustees of the Constitutional Rights Project (CRP) V. The President of the Federal Republic of Nigeria and Ors*³⁴, where the court held that the African Charter on Human and Peoples' Rights being an international treaty is superior to local legislations including Decrees of the Military Government of Nigeria. Similarly, in *Fawehinmi V. Abacha*³⁵, the Supreme Court held that the African Charter as embodied in Cap. 10 Laws of the Federation of Nigeria, 1990 is a law to which the court, the executive are to enforce. Again, in *Richard Akinola V. General Ibrahim Babangida & 3 Ors*³⁶, the court held that the applicant had locus standi to institute an action and that the court had jurisdiction to hear the case by virtue of Nigeria being a signatory to the African Charter on Human and Peoples' Rights which preserves the jurisdiction of courts notwithstanding the ouster of jurisdiction contained in Decree No. 43 of 1993. In *Fawehinmi V. President, Federal Republic of Nigeria*³⁷, the court took a radical stand. In that case the plaintiff, a taxpayer, challenged the jumbo pay for the then Minister of Foreign Affairs as a violation of certain Political, Public and Judicial Office Holders (Salaries and Allowance, etc) Act.³⁸ His case was dismissed at the High Court for want of locus standi. He consequently, approached the Court of Appeal which overturned the judgment of the High Court relying on the English case of *Inland Revenue Commissioners V. National Federation Ltd.*³⁹ where the English Court as per Lord Diplock observed that:

It would in my view be a grave lacuna in our system of public law if a pressure group, like the Federation or even a single public spirited taxpayer, were prevented by the outdated technical rules of locus standi from bringing the matter to the attention of the court to

vindicate the rule of law and get the unlawful conduct stopped.

The implication of these landmark judgments for our present purposes is that, a Nigerian citizen has the locus standi to challenge the government through the judicial process to account for tax revenue despite the ouster clause provided in Section 6(6) (c) of the 1999 Constitution in respect of Chapter II of the same Constitution.⁴⁰ This position is complimented by the Freedom of Information Act⁴¹ which guarantees the citizenry the right to access or request information, whether or not contained in any written form, which is in custody or possession of any public officer or agency or institution, however described. Consequently, any person that needs information on government revenue and expenditure must be availed of same.

The second issue for this discourse is whether the citizen is still obliged to pay tax in the face of obvious refusal, failure or inability of the state to perform its constitutional obligations, particularly from tax revenues, as in the Nigerian scenario discussed earlier in this paper. It has been argued that tax avoidance is a by-product of lack of infrastructure and state corruption.⁴² The idea being that a taxpayer who sees no return for payment of taxes but watches helplessly his hard-earned tax money being diverted into private bank accounts will most certainly be disenchanted and resist further payment of taxes.

In ordinary palace, a contract stands determined by the failure or refusal of the other party to perform her obligations.⁴³ Tomuschat⁴⁴ also advocates that “if a state machinery turns itself into an apparatus of terror which persecutes groups of the population, those groups cannot be held obliged to remain loyal under the jurisdiction of the state”. The principles of law of contract and the revolutionary advocacy of Tomuschat may present challenges to the supremacy of the sovereign theory. The United States of America Constitution permits rebellion while the South African Constitution allows aggrieved persons to go on strike. However, in Nigeria any of the above is regarded as disobedient to constituted authority and threat to national security.

In democratic societies, the pivotal principle that underpins sovereignty is the power to choose leaders. The Organisation for Economic Cooperation and Development (OECD) has an insightful observation about revenue and the power relations between the citizen and the government in the following words⁴⁵ “the way in which revenues are collected and spent defines the symbolic relationship between the state and its citizens, strengthening the former and making it more accountable to the latter”.

As good citizens therefore, the option is not that of tax resistance in the face of non-accountability of the government of tax revenue but the ability to wisely exercise his vote.

4.0 Observations and Conclusions

The paper has examined the position of the law where the taxpayer can legally call government to account for tax revenue under Chapter II of the 1999 Constitution of the Federal Republic of Nigeria. The paper also examines the pressing issue as to whether the citizen is still under obligation to perform his duty of paying tax in the face of obvious failure of the government to provide security for the citizenry and perform her other obligations as provided under Chapter II of the Constitution.

In Nigeria today, what we witness is total failure of government to perform her constitutional obligations to the citizenry such as security for safety of life and property. The activities of bandits, insurgents and kidnappers have threatened the very important issue of existence in the country. In some cases, it would appear as if the government is helpless while in others like the menace of the Fulani herdsmen, it does appear the invaders of our communities have the support or active assistance of the government. In the area of provision of infrastructure, most communities or even urban areas lack the basic infrastructure like power supply, good water supply and even good road networks for the citizen to effectively pursue his economic activities.

The hawk should therefore be chased away before the chicken is warned never to wonder in the open. To ensure that the broad objectives of the Constitution are realised, it is hereby recommended that Section 6(6) (c) of the Constitution be expunged to give the citizen unhindered access to court to redress his grievances against the government. This will give the citizen a sense of belonging and therefore ensure voluntary tax compliance for the development of the country. For the citizens, it is only possible to validly stand on their feet and challenge the government against toying with their rights when they have paid their taxes due.

References

1. Section 17(1) of the 1999 Constitution of the Federal Republic of Nigeria Cap. C23 LFN, 2004 (as amended).
2. Section 24(f) of the 1999 Constitution of the Federal Republic of Nigeria (as amended).
3. I.A. Ayua, *The Nigerian Tax Law*, Ibadan: Spectrum Law Publishing (1986), p. 3.
4. 173 U.S. 509 (1899), p. 34.
5. J.N. Samba, “Tax Legislation and Economic Development” (1997) BSULSSJ, p. 3.
6. Annual World Bank Report, 2016.
7. Robert Rotberg, “Good Governance”: An International Journal of Policy, Administration, and Institutions (July 2014), p. 27.

8. See http://www.unescap.org./inscet/gg_governance.html, accessed 10th May, 2018.
9. <http://www.unescap.org.>, accessed 7th May, 2018.
10. K. Annan, "Global Integrity in a Changing". Goodwill Message to the 9th International Anti-Corruption Conference (IACC) Durban, South Africa, 10th October, 1999, p. 2.
11. National Tax Policy, Federal Ministry of Finance April, 2012.
12. A. Odusola, Tax Policy Reforms in Nigeria. Research Paper No. 2006/03, United Nations University. World Institute for Development Economic Research (2006) Eur. J. Soc. Sci. 8(4), 532.
13. E. Appah, Principles and Practice of Nigerian Taxation (Port-Harcourt: Ezevin Mint Printers and Publishers, 2004), p. 4.
14. National Tax Policy Ibid, p. 3.
15. Section 14(1), 1999 Constitution of the Federal Republic of Nigeria (as amended).
16. Section 14(2) of the Constitution of the Federal Republic of Nigeria (as amended).
17. Section 14(2) (b) of the Constitution of the Federal Republic of Nigeria Cap. C23 LFN, 2004.
18. Ibid.
19. Section 17(2) (a), (b) and (c) of the Constitution of the Federal Republic of Nigeria (as amended).
20. Section 13 of the Constitution of the Federal Republic of Nigeria (as amended).
21. The Fundamental Human Rights are provided for in Sections 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43 and 44 of the Constitution of the Federal Republic of Nigeria (as amended) respectively.
22. Ibid, Section 24(f).
23. R.W.R. Dias, Plato's Republic in Jurisprudence 4th ed. 1976, Butterworths pp. 84-85.
24. President Olusegun Obasanjo's remarks on the occasion of the formal signing into law of the Corrupt Practices and Other Related Offences Act, 2000 in Abuja on Tuesday, June 13, 2000.
25. Corruption Getting Worst: <https://www.vanguardngr.com>, accessed 22 May, 2018.
26. When Will This Barbarism End? A statement issued by the Catholic Bishops' Conference in the wake of the murder of two priests and their parishioners during the celebration of their Holy Mass, in Mbalom, Benue State on morning of Tuesday 24, April, 2018. Catholic Star May Edition, 2018, p.
27. Published in Punch Newspaper, August 31, 2016, p. 6.
28. Ibid.
29. CFRN Cap. C23 LFN, 2004.
30. Ibid.
31. (1981) 2 NCLR 337 at 350.
32. Ibid.
33. U.O. Umzurike, "The Application of International Human Rights Instruments and Norms of Nigeria". Paper presented in Human Rights Training Seminar for Law Students organised by Constitutional Rights Project, Nike Lake Hotel, Enugu 8-11 October, 1997, pp. 14, 103-104.
34. (1987) UNLAG p. 669.
35. (2000) 4 SCNJ 400 at 422-423.
36. (1990) NWLR (pt. 163) 489 at 502.
37. (2007) 14 NWLR (pt. 1054) 275 at 334.
38. Section 2, No. 6 of 2002.
39. (1981) 2 WLR 722 at 740.
40. Cap. C23 LFN, 2004, Op cit.
41. Act (FOLA) 2011.
42. See M. Krishnamoorthy, "13 Million Did Not Pay Tax". In the Star Newspaper, 26th August, 2006.
43. See Nwaolisah V. Nwabufoh (2011) 46 (pt. 2) NSCQR 1124 at p. 1152.
44. Christian Tomuschat "Self-Determination in a Post-Colonial World", In Modern Law of Self-Determination, 1, 9 (Christian Tomuschat, ed., 1993).
45. Co-Chairs' Statement. 'OECD Joint Meeting of the Committee on Fiscal Affairs and the Development Assistance Committee' 27 January, 2010.