Challenges of Tax Auditors and Investigators in Abia State, Nigeria
Orji Chidebelu Chike1*

Abstract

The objective of this study is to examine the challenges of tax auditors and investigators in Abia State, Nigeria. The population of the study consisted of 400 people and a sample size of forty respondents based on a judgmental sampling technique comprising of chartered accountants, tax consultants, and tax officials in public and private sectors in Umuahia, Abia State with the aid of a scaled questionnaire. The data obtained were qualitatively analyzed. The study concludes that the following were challenges facing tax auditors and investigators: poor record-keeping by taxpayers, lack of cooperation by taxpayers and agents, lack of technical manpower, bribery and corruption, obsolete tax laws, low funding of the tax authority, lack of database, etc. The study recommends modernization and automation of tax system, recruitment of qualified professionals well versed in tax and accounting among others.

Keyword: Tax audit, tax investigation, tax evasion, tax avoidance

JEL Classification: H20, H26, H29