

PUBLIC PERCEPTION OF MASS MEDIA AWARENESS CREATION OF THE IMPLICATIONS OF NIGERIA'S TAX REFORM BILLS, 2024

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Abstract

This study examined the public perception mass media awareness creation and the implications of the 2024 tax reform Bills. It had three objectives such as; appraise the degree of public exposure to mass media awareness creation regarding the implications of the 2024 tax reform bills examine mass media channels through which the public access information regarding the implications of the tax reform bill 2024 and investigate public perception of the media awareness creation regarding the implications of the tax reform bill 2024. The study adopted the Social Responsibility Media Theory as its theoretical foundation. It adopted a qualitative survey method using a questionnaire for data collection. It found that 54% of the respondents agreed to be highly exposed to the mass media awareness creation of the implications of the 2024 Tax Reform Bills, 63% of the respondents agreed that the social media platforms were the channels through which they got information about the new Tax Reform Bills, 2024 and finally, the respondents agreed that the mass media awareness creation was highly effective. with 53% of the respondents in congruence with the assertion. It concluded that the awareness creation of Mass media was impressive and recommended that journalists should be professional and continue to effectively discharge their social responsibility media theory to the public.

Introduction

The news flash or rather breaking news in December 2024 cannot be easily forgotten by Nigerian citizens just as in May 2023. The events in these two periods mark a high level of exposure to social, economic and political hard times in the lives of Nigerians. It was Fuel Subsidy Removal (FSR) in 2023 and the December 2024 grounded Nigerian citizens as Tax Reform Bill (TRB) exposes them to more critical hardship. The media reportage of the President Bola Ahmed Tinubu (BAT) 2024 Tax Reform Bill needs public appraisal because of the confidence reposed in their capabilities for objective reporting.

The influence of the media on society is so powerful that the public depends on the messages of verified outlets (Omachi et al, 2023). The concern in the minds of citizens is the infiltration of misinformation on tax reform bills

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especially on social media platforms by Netizens. The mass media can read, understand and state the political and economic implications of the Tax Reform Bills to Nigerian citizens.

The mass media are responsible for informing, educating and entertaining the public. Dependency on media coverage of global happenings had been the responsibility of the public. As the fourth estate of the realm the watchdog of the society is the perfect way to describe the mass media. Radio, television, newspapers, magazines, social media and a plethora of outlets of information dissemination can be perfectly described as ways that the mass media inform, educate, and entertain the public. The Nigerian 2024 (PBAT) Tax Reform Bill is currently in debate among Nigerian citizens.

The mass media played a crucial role in reporting on the issue; with various news outlets providing different frames on the matter. The role of the media in shaping public opinion on any issue cannot be overstated as it is of the role of the mass media to shape opinion on topical issues in society with intentions to influence the public on the perspective to hold (Arijeniwa & Nwaoboli, 2023, Asemah, 2011; Nwaoboli and Asemah, 2021)

The four fiscal reform bills were sent to the Nigerian National Assembly by the President on October 3, 2024 as recommended by the Oyedele Committee on Fiscal Policy and Tax Reform (FPTR), which was inaugurated by the president on 8th August, 2023. The committee report was submitted to the president on the 25th of August, 2023 and later transmitted to the Federal Executive Council (FEC) for approval. The National Assembly Journal (NAJ) published it on October 4th, 2024 and it became a public topic of discussion (Mohammed & Sanusi, 2024). President Bola Ahmed Tinubu appealed the Nigerian media to support the Tax Reform Bills as he promised to create national wealth and empower citizens. During the 2024 Nigerian Media Merit Award (NMMA held at the Muson Center in Lagos the media has been asked to lend their full support to the reform Bills they will be springboards national development (Ajimotokan & Olaitan, 2024). The call on the media to support the government is a call for subjective reporting which nullifies the professional conduct of neutral position of the media. Therefore, it is important to examine the public perception of the media awareness creation implications of the Tax Reform Bill, 2024.

Statement of the Problem

In early December 2024, when Nigerian citizens were painfully grounded with the existing harsh decision of president Bola Ahmed Tinubu's Fuel Subsidy Removal, the Nigerian National Assembly Journal published the Tax Reform Bills 2024. Many Nigerian citizens became perplexed and immobilized due to utter confusion and despair which could further cause in addition to the current economic comatose. Nigerian citizens await media coverage with explicit and objective clarifications of the Bills so as to know the implications therein. Scholars like Mohammed and Sanusi (2024) published a book entitled Economic and Political Implications of the Tax Reform Bill, 2024.

However, prior researchers have conducted studies on Tax Reforms in Nigeria. Odusola, 2006, Cyan et al ,2017, Israel & Peter, 2015; Ike & Omogby, 2022; Hamid, 2019; among others researchers who carried out studies on different aspects of tax reform awareness related. These studies did not focus on the 2024 Nigerian Tax Reform Bills, Its Implications on Nigerian citizens. It is on this note that the current study seeks to fill this gap. This study intends to examine public perceptions of mass media awareness creation regarding the implications of the 2024 tax reform bills.

Objectives of the study

The main objective of this study is to examine public perceptions of the mass media awareness creation of the implications of the Tax Reform Bills 2024. The specific objectives of the study are to;

1. Appraise the degree of public exposure to mass media awareness regarding the implications of the 2024 tax reform bills.
2. Examine mass media channels through which the public can access information on implications of tax reform Bills 2024
3. investigate public perceptions of media awareness creation regarding the implications of the tax reform bill, 2024.

Conceptual Review

Conceptualizing Tax Reforms

Tax is often seen as “a monetary duty paid by an individual by coercion to the state or national and local authorities in a final manner to contribute to the burden and public costs without obtaining a special benefit (Al-Qaisi, 2011). Tax is a monetary duty imposed by the state from individuals free of charge to finance its expenses and achieve the objectives stemming from the content of its political philosophy. The amount of money imposed on taxpayers by the state as solidarity members of a common political organization that intends to achieve public service (Al-Ali, 2009 & Alwan, 2008).

Tax Reform is a method for changing how taxes are collected and managed by the government. This is an attempt to invigorate the existing tax system by introducing tax rate, legal clause, and assessment system to improve its effectiveness. The essence of Tax Reform is to measure and implement modernized way of increasing revenue generation for the government (Azubuike, 2009).

The thrust of any government’s tax Reforms is to ensure global standards and to eliminate higher tax rates, broaden the tax base, and simplify the structure of the tax to broadly align with the world best practice (Deb, 2017). Tax Reforms are intended to reduce the burden of government taxation on all individuals and make the tax system perfectly progressive and less regressive, which makes it more understandable and accountable (Nwala & Gimba, 2019).

Conceptualizing Mass Media

Asemah (2011) saw Mass Media “as the channels that are variously used for transmitting messages from one source to a huge audience”. Mass media refers to various forms of communication that reach a large and heterogeneous audience in a short period of time (Ogwo, et al, 2013). The various channels of communication include; television, radio, newspapers, magazines and digital media platforms (Omachi, et al, 2023).

In conceptualizing mass media, McQuail and Windahl (2015) see Mass media as “an important tool for communication and entertainment in modern society. Communication plays a crucial role in shaping public opinion and cultural norms, which are considered essential components of modern society”.

The media can be seen as a set of technical, material and artistic means that lead to mass communication with people directly or indirectly within the framework of the educational process and guidance to the community. The media play the language role of seeing that things are seen clearly, and its meaning in the current term is to inform the public to communicate information through specialized means to convey news that educate them to life happenings (Al-Khatib, 2001)

Conceptualizing Public Perception

Omachi et al (2023) states that “public perception implies to the collective opinions and what people believe from their collective or individual judgement toward a particular event or individual”. Public Perception is the manner and manner in which individuals and groups form opinions about issues, events, and topics based on information available to them (Graffin, 2018). The way people judge and hold opinions about events, topics and issues in society is referred to as public perception (Ayeni & Nwaoboli & 2023; Egbulefu & Nwaoboli, 2021).

Succinctly, public perception is the collection of beliefs, attitudes, and opinions that people hold about issues a event which is based on the information available to them through mass media channels. This concept called perception can be influenced by various factors such as; media coverage, personal information or experiences, and cultural norms. Understanding public perception or opinion is important for effective communication policy formulation, debate and implementation (Omachi, 2023).

Historical Perspective on Tax Reform in Nigeria

The history of the tax reform system in Nigeria can be traced to 1904 and 1926 during the introduction of the income tax in Nigeria (Nwokoye & Rolle, 2015). Tax Reforms in Nigeria began before colonial rule in Nigeria in 1986. While other sources had it that it had happened before the said date. Ogbonna, and Ebimobowei, 2011). It is recorded that other tax reforms were underrated by the Nigerian government before the establishment of the country's Tax System.

The establishment of the Tax system included; the grant of autonomy to Nigeria's inland revenue in 1945, the Raisman Fiscal Commission of 1957, The Formation of the inland Revenue Board in 1958, Promulgation of Petroleum Profit Tax Ordinance No. 15 of 1959, the Promulgation of income Tax Management Act of 1961 and other Promulgation systems like the National Tax Policy (NTP) which was approved by the Federal Executive Council (FEC) of 2017. (Ike & Omogbai, 2022).

Some of tax reforms in Nigeria include;

- Company Income Tax Act (CITA) 2004
- Personal Income Tax Act (PITA) 2004
- Value Added Tax Act (VATA) 2004
- Petroleum Profit Tax Act (PPTA) 2004
- Capital Gain Tax Act (CGTA) 2004
- Education Tax Act (ETA) 2004
- Federal Inland Revenue Service Establishment Act (FIRSET) 2007
- Personal Income Tax (Consolidated) Act of 2011
- Transfer Pricing Tax Act (TPTA) 2012
- Income Tax Reform Act (ITRA) 2014

Implications of the 2024 tax reform bill for Nigeria

According to Mohammed & Sanusi, (2024) stated that the 2024 tax reform bills have the following specific implications:

- Provide the legal foundation for fundamental charges to several core economic and political institutions, including providing the legal basis for resource control of the so-called "True Federalism " and economic foundations for the return of 1963 political administration.
- Force further constitutional provisions amendment since the Bills seek to alter the existing provisions of Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) which, was mandated to provide revenue sharing formula across the three tiers of government by the provision of section 162(2) of 1999.
- Mark a slippery slope into fundamental restructuring of the Nigerian economic and political structure, avoiding public debate.

Mass media awareness creation for the 2024 tax reform bills implications for taxpayers and Nigerian citizens as;

- a 800k – zero tax rate
- b. N2.2m - 15% tax rate
- c. N9m -- 18% tax rate

- d. Next N13m --21% tax rate
- e. Next N25m --23% and
- f. Above N50m --25% tax rate

Before tax reforms began First 300k – 300k attracted 7% tax rate.

- a. Next 300k-- 11% tax rate
- b. Next 500k --15% tax rate
- c. Next 500k--19% tax rate
- d. Next N1.6m – 21% tax rate
- e. Above N3.2m – **24%** tax rate

Agricultural produce is not exempted from the Bills' tax reforms

Empirical Review

Olaseyitan and Sankay (2012) studied “An Empirical Analysis of Tax Leakages and Economic Growth in Nigeria”. A descriptive survey was conducted with 185 respondents using a structured questionnaire. Tax evasion and avoidance have adversely affected economic growth and development in Nigeria. Although, the study had a different focus from the current study. It shared similar goal with the current study which is tax reform bills in Nigeria. While the current study focused on the public perception of the mass media awareness creation of the Bills, the reviewed study focused on tax leakages and its effect on Nigeria's economic and development.

Nwokoye and Rolle (2015) studied Tax Reforms and Investment in Nigeria: An empirical Examination. This study examined the 2003 national tax policy to determine its effect on 2012. The study adopted survey method using questionnaires as an instrument for data collection. The study found that an effective national tax policy led to effective national investments that lead to effective national growth and development in Nigeria. While the study focused on tax reform and investment, the current study focuses on public perception of Mass media awareness creation of the tax reforms Bills 2024 by president Bola Ahmed Tinubu of Nigeria. Similarity abounds as both studies have tax reforms as the subject of research.

Hamid (2019) studied the role of the media in raising taxpayer awareness. The study adopted the quantitative survey method and employed a questionnaire for data collection. It found that 50% of the respondents agreed that the public was exposed to media awareness of the government raising taxes. It added that public compliance with the new tax rate was informed by media.

Cyan et al, (2017) studied the effects of Mass Media Campaigns on Individual Attitudes Toward Tax Compliance Quasi-Experimental Evidence from Survey Data in Pakistan. The study found that mass media campaigns influenced individual attitudes toward tax compliance in Pakistan. It found that the media campaign helped improve individual attitudes toward compliance with approximately 10% of the respondents in the quasi-experimental study.

Theoretical Overview

Social Responsibility Media Theory

The Social Responsibility Media Theory was developed and expanded by Peterson, Siebert and Schramm (1956). The major assumption of this theory that the media should be socially responsible for reporting events in society to the public bearing in mind the interest of the public and the state in all senses of objectivity. The creation of mass media of the 2024 tax reform bills becomes a necessary step toward the social obligation on the media to report objectively. Citizens of the country must be aware of the details of the proposed tax reform to understand the Implications of the bills for Nigerians and taxpayers. This is the social responsibility of media in creating awareness for the public.

Asemah et al (2017) note that “social responsibility is itself not a parallel theory. It can be said that all press operational systems are socially responsible if they satisfy the norms, codes, and prerequisites of a particular society. When a press system does not mirror its country’s political philosophy, it is then a disservice and irresponsible step in a society. The media should be responsible enough to transmit societal events to the public “.

The assertion of Asemah et al (2017) indicates that the media coverage of events especially the awareness creation of the 2024 Tax Reform Bills needs to be examined. Public Perception of mass media awareness creation of the 2024 Tax Reform Bills is a reflection on how Mass media are socially responsible to the public in informing and educating them of the implications of the Bills if passed into law after much deliberations.

Methodology

The study adopted a quantitative survey method using a questionnaire as the instrument for data collection. The researchers adopted Abuja residents as the study population. Abuja is the Federal Capital Territory of Nigeria and most residents are virtually indigenes of the entire state. The 6 local government areas in Abuja that have 3,365,000 population from Abaji, Abuja Municipal Area Council, Bwari, Gwagwalada, Kuje, Kwali LGAs (Citypopulation report, 2023). Using Taro Yamane’s formula for sampling size determinism of 95% confidence level and 5% margin of errors, the researchers collected 400 distributed across the 6 local government areas consisting of 66 each with 1 remaining. The total number of completed and returned questionnaire was 394 and was found usable for data analysis.

Data Presentation

The analysis below is based on simple percentages.

Table 1

Degree of public exposure to mass media awareness regarding the implications of the 2024 Tax Reform Bill

Response	Frequency	Percentage
Very high degree	214	54%
High degree	112	28%
Undecided	44	11%
Very low degree	18	5%
Low degree	6	2%
Total	394	100%

Table 1 shows that 54% agreed that they were highly exposed to the mass media awareness creation of the 2024 Tax Reform Bills by the Bola Ahmed Tinubu administration in Nigeria.

Table 2.

Mass media channels through which the public can access information on implications of tax reform Bills 2024

Response	Frequency	Percentage
Radio	34	9%
Television	88	22%
Newspapers	22	6
Social Media Platforms	250	63%
Town Hall Meetings: Local Media	0	0%
Total	394	100%

Table 2 indicates that 63% of the public achieved mass media awareness creation on Nigerian Tax Reform Bills 2024 through social media platforms.

Table 3.

Public perception of mass media awareness creation regarding the implications of the tax reform bill, 2024.

Response	Frequency	Percentage
Highly effective	208	53%
Effective	,84	21%
Neutral	64	16%
Less effective	22	6%
Not effective	16	4%
Total	394	100%

Table 3 indicates that 53% of the public rated the creation of media awareness by the 2024 Tax Reform Bills to be effective. It showed that the media were effective in creating awareness.

Discussion of the Finding

The finding in table 1 as to examine the degree of public exposure to mass media awareness creation on President Bola Ahmed Tinubu's Tax Reform Bills 2024 indicated that 54% of the respondents 54% rated very high. It showed that they were highly exposed to mass media media awareness in relation to the Tax Reform Bills of 2024. This finding aligns with Hamid (2019) who studied the role of the media in raising tax awareness among taxpayers. It found that 50% of the respondents agreed that the public was exposed to media awareness of the government raising taxes. It added that public compliance with the new tax rate was informed by media. The findings were consistent with those of Omachi et al (2023)

Table 2 presents the findings of the study where the majority of the respondents 63% stated that social media platforms were the media channels through which they were exposed to the media awareness creation on the 2024 Tax Reform Bills in Nigeria. The study was equally aligned with the study by Omachi et al (2023) in which the majority of 49% agreed to social media platforms as the media channels through which they obtained information on fuel Subsidy Removal in Nigeria. This finding implied that social media platforms have become prevalent for the convergence of other media outlets to transmit information to Nigerian citizens on current events in society. Social Media Platforms accommodate broadcast, print and other media news channels to educate and entertain the public with information. A study conducted by Oyibotha et al (2023) entitled "Assessment of reputation management strategies of the Nigerian Correctional Service, Warri Custodian Center "did not align with the current study as the majority 34.4% of the respondents agreed that they got information from conventional media platforms.

Table 3 indicates that 53% of the respondents affirmed that media awareness creation of the Tax Reform Bills, 2024 was highly effective. It found that mass media awareness creation was highly appreciated as it revealed the implications of the Bills on Nigerian citizens and taxpayers. The finding of the study aligned with the study conducted by Bertrand et al (2023) entitled "social media and Security in Nigeria "and found that the media campaigns against insecurity in Nigeria were highly effective. The agreement in the two findings indicates that media attention to issues of public concerns should be held in a high realm of importance and should not be neglected. Media disservice is the death of a society.

Conclusion

Mass Media awareness creation on the new Tax Reform Bills by President Bola Ahmed Tinubu's government is a child of necessity to enlighten Nigerian citizens of the implications of the Tax Reform Bills if enacted into law by the bicameralism of the legislative chambers. The findings in line with research objectives 1, 2 and 3 indicate that the Nigerian Media have unavoidable responsibilities to keep the public abreast with the events in the country.

This study aligned with the assumption of the Social Responsibility Media Theory which states that the media should be socially responsible to the public and the government in a balanced reportage.

Recommendations

Based on the findings of the study, the researchers recommended that the media organization should wake up to their responsibilities of reporting novel information to the public. This should align with the social responsibility of media theory to inform, educate and entertain the public with objectivity.

Journalists should always strive their journalistic professionalism without romantic relationships with the government of the nation. President Bola Ahmed Tinubu's appeasement to woo the media to his side should be cautiously ignored and be objective in performing professional responsibilities.

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