UNIJERPS
Unizik Journal of Educational Research and Policy Studies VOL.19 (2);
January-June, 2025 https://unijerps.org
2023 Impact Factor:* 6.834;** 2022 ***Impact Factor: 5.156; ***2021 Impact Factor: 5.641;***
2020 Impact Factor: 5.355. *Indexing and Impact Factor URL: http://sjifactor.com/passport.php?id=21363*

AN APPRAISAL OF INSTITUTIONAL FRAMEWORK FOR TAXATION OF INCOME OF NON-PROFIT ORGANIZATION IN NIGERIA

Dr. Ikenna U. Ibe
Faculty of Law,
Chukwuemeka Odumegwu Ojukwu University,
Igbariam Campus, Anambra State Nigeria.
E-mail: iu.ibe@coou.edu.ng
08037413064

Dr. Uchenna Maryjane Anushiem
Department of Commercial and Property Law,
Chukwuemeka Odumegwu Ojukwu University,
Igbariam Campus, Anambra State Nigeria.
E-mail: um.anushiem@coou.edu.ng
08062139786

Dr. Ezeudu Lawrence
Former Chief Whip and member representing Dunukofia Constituency of the Anambra State House of Assembly.
E-mail: lawrenceezeudu.c@gmail.com
08168907328

ABSTRACT

Over the years, there have been misconception on the status of Non-Profit Organization, Not-for-Profit Organization, or Non-Governmental Organization as they may be called, with regards to their taxability. Many have argued that NGOs are not to pay any form of taxes at all since they are engaged in humanitarian services which earns no taxable income. However, there are instances where Non-Profit organizations engage in certain transactions that may likely yield profits to the organization, like buying and selling assets and properties. Also, issues arise on the compulsory requirements of Value Added Tax (VAT) and other tax laws in Nigeria which mandates payments of tax in certain transactions that these Non-Profit Organizations would be definitely affected. The article used doctrinal research methodology and employed both primary and secondary sources of data such as reference to the Constitution of the Federal Republic of Nigeria 1999 and several other tax statutes/laws. The aim of this paper is to briefly discuss the institutional frameworks touching on taxation of Non-Profit organizations in Nigeria and also to recommend that such Non-Profit organizations shall be strictly monitored and only mandated to pay tax in any such transaction that would likely yield profit to the organization.

Keywords: Non-Profit Organization, Non-Governmental Organization, Taxation.

Introduction

Government in all nations, both developed and developing countries like Nigeria, has the responsibility of providing essential services and basic amenities for the citizens by promoting their welfare through formulating and implementing positive socio-economic programs aimed at advancing the citizens' standard of living in line with the provisions of Chapter two of the Constitution of the Federal Republic of Nigeria 1999 (as amended). The foregoing represents the fundamental objectives and directive principles of the state policy. Thus, it is the obligation of the Nigerian government to implement these policies. There is no way the government can carry out or attempt to carry out these responsibilities without sufficient revenue to finance these economic policies. No doubt, one of the most pivotal methods the government globally can conveniently generate revenue is from taxes and levies on income earners, properties and consumption. The government in every jurisdiction has the statutory powers to impose taxes on its qualified citizens as categorized under the various legal instruments. When taxes are statutorily imposed on the public, the Taxes are imposed under the authority of the legislature, that they are levied by a public body and that they are intended for public purposes. Akanle defines taxation as a compulsory levy imposed on a subject or upon his property by the government having authority over him. This definition also reflects a wider base of taxation, as tax maybe charged not only upon persons but also upon properties and transactions in order to raise money for public purposes. Tax is not an optional payment or voluntary donation to the government, it is rather, an enforceable contribution exacted in accordance with the legislative provisions by constituted authorities. Therefore, tax, in modern times, takes the form of pecuniary burden laid down upon individuals or property to support government usually imposed upon by statute.

government has the assurance of its revenue no matter the circumstance because violation or non-compliance goes with legal consequences. Tax imposition dates back to the pre-colonization era but was visibly utilized for essential services like building railways, roads and schools by the British Colonialists. Taxes are imposed by the government on its citizens to generate revenue for its activities and to establish a favorable business environment. Ideally, countries like Britain and Canada rely on taxes to fund their government operations. In this regard, various stakeholders, including taxpayers, tax authorities, the government, and consultants, have specific responsibilities.

Taxation is the process of collecting taxes within a particular location. It is also a means through which a government imposes or levies tax on its citizens and corporate entities as a way of raising revenue which is then used to meet their budgetary demands. Through payment of tax, the government finance their expenditure by levying charges on citizens and corporate bodies.

Non-governmental Organization (NGO) also known as civil society organizations, is the

collection of social organizations, formed voluntarily by citizens to advance shared goals or interest. They include independent public policy research organizations, advocacy organizations; organizations that defend human rights and promote democracy, humanitarian organizations, private foundations, charitable organizations, religious organizations, and non-profit corporations. It does not include political parties. It is a non-profit organization that is independent from state or international governmental organizations. The diversity of NGOs strains any simple definition. They include many groups and institutions that are entirely or largely independent of government and they have their primary objectives. NGOs include charitable and religious associations that mobilize private funds for development, distribute food and materials and promote community organization. They are groups that raise awareness in other to influence government policies. Non-governmental organizations are often made up of group of persons who have been marginalized, oppressed or under represented. Some of them are formed from where some groups of persons are experiencing inequalities. They create a voice for the people who are less privileged and they speak and act on behalf of parties with no voice, such as the poor.

From the above definitions, NGOs can be said be organizations made up of group of persons who work to achieve their desired goals, independent of the government. However, in Nigeria, although NGOs are seen as non-profit organization, in reality, a lot of them engage in trading and businesses activities thereby deviating from the object of the organization and also make a lot of profit from those business activities. These trustees buy expensive houses, landed properties, expensive cars and private jets. Therefore, there is need for government to monitor the activities of theses NGOs, in order to tax the profit or income that is taxable.

In the light of the foregoing, this research makes a case for an improvement in the institutional framework for taxation of income of non-governmental organization for a shift to tax-based economy. This research will discuss in details the taxation of income of non-governmental organizations (NGOs) in Nigeria and the institutional framework for taxation of income of non-governmental organization with a view to making a case, and necessary recommendations for the attainment of a tax-based economy in Nigeria.

Taxation of income of Non-Profit Organizations in Nigeria.

Non-Profit Organizations also referred to as Non-Governmental Organizations (NGOs) are voluntary associations of people or groups that are typically not connected to any government and are established to offer philanthropic, religious, cultural, and other incidental services to the public. They are usually non-profit organizations that operate independently of the government, and many of them engage in humanitarian work. No easy definition can adequately capture the diversity of NGOs. They have their main goals and are made up of numerous organizations and groupings that are wholly or partially autonomous of the government. Among these goals is raising awareness to affect policy at the federal level.

In essence, their policies include but not limited to creating awareness to change governmental policies and advocating for underrepresented or underprivileged groups of people. Majority of them originate from areas where certain individuals are subjected to inequality. They speak and act on behalf of those who lack a voice, such as those with limited resources, and they lend a voice to those who are less fortunate. Given the above, there is no doubt that NGOs play a crucial role in shaping the society at large both directly and also remotely.

As a general provision in the Nigerian tax administration, Non-Governmental Organizations are not subject to taxation although with certain exceptions.[1] Taxation significantly plays a crucial role in the overall economic growth of any country or society. In numerous countries globally, taxes serve as a primary revenue generation channel. Nigeria has over the years relied heavily on oil as a key revenue source. However, the declining global oil prices have substantially reduced the government's funds for infrastructure development, state distribution, and national economic activities. In light of this situation, there is a necessity to transition from oil-based revenue generation to non-oil sources, primarily through taxation. Therefore, it is essential for the Federal, State, and Local Government to begin generating sufficient income through tax revenue. This would obviously require a general overhaul of the tax system. In Nigeria, while NGOs are perceived as non-profit organizations, many of them actually participate in commercial and business activities, which is contrary to their mission and ultimately profiting from these business endeavours. This defeats the general idea of not taxing NGOs and the idea of not taxing NGOs is being ridiculed. Given the foregoing, it would be in issue whether or not NGOs should be taxed just like any other corporate entity.

Appraisal of Institutional Framework for Taxation of Income of Non-Profit Organization in Nigeria

Federal Inland Revenue Service

The Federal Inland Revenue Service (FIRS) is the major body/institution for the enforcement of Companies Income Tax in Nigeria and it was established by the Federal Inland Revenue Service (Establishment) Act, 2007 (hereinafter 'FIRS Act). Before the Act was enacted, the Companies Income Tax Act (hereinafter 'CITA') provided for the administration of its provisions. However, upon coming into force, the FIRS Act repealed Sections 1-7 (Part I) of CITA and further dissolved the Federal Board of Inland Revenue established pursuant to the repealed enactments. The FIRS was therefore empowered by virtue of Section 25 (1) FIRS Act to administer all the enactments listed in the First Schedule to the Act and any other enactment or law on taxation in respect of which the National Assembly may confer on the FIRS. The laws which are to be administered as contained in the First Schedule to the Act include;

a) Companies Income Tax Act (CITA).
b) Petroleum Profits Tax Act (PPTA).
c) Personal Income Tax Act (PITA).
d) Capital Gains Tax Act (CGTA).

e) Value Added Tax Act (VATA)
f) Stamp Duty Act (SDA).
g) Taxes and Levies (Approved List for Collection) Act. (Repealed)
h) All regulations, proclamation, government notices or rules issued in terms of these legislation.
i) Any other law for the assessment, collection and accounting of revenue accruable to the Government of the Federation as may be made by the National Assembly from time to time or regulation incidental to those laws, conferring any power, duty and obligation on the Service.
j) Enactment or Laws imposing Taxes and Levies within the Federal Capital Territory.
k) Enactment or Laws imposing collection of taxes, fees and levies collected by other government agencies and companies including signature bonus, pipeline fees, penalty for gas flared, depot levies and licenses, fees for Oil Exploration License (OEL), Oil Mining License (OML), Oil Production License (OPL), royalties, rents (productive and non-productive), fees for licenses to operate drilling rigs. Fees for oil pipeline licenses, haulage fees and all such fees prevalent in the oil industry but not limited to the above listed. The FIRS was established as a body corporate with perpetual succession and a common seal and having the power to sue and be sued in its corporate name and it may acquire, hold or dispose of any property, movable or immovable, for the purpose of carrying out any of its functions under the Act. In the enforcement of Companies Income Tax, the FIRS is saddled with such powers and duties as are conferred on it by the FIRS Act or by any other enactment or law on such matters on which the National Assembly has power to make law.

The State Board of Internal Revenue (SBIR)

The State Board of Internal Revenue (SBIR) is authorized to collect taxes on incomes or profits, capital gains, and stamp duties from residents within the state in accordance with the Constitution and relevant laws.

The Local Government Revenue Committee

The Local Government Revenue Committee is granted the authority to collect taxes, fees, charges, and levies in accordance with the Constitution and other relevant laws pertaining to local government revenue collection.

The Joint State Revenue Committee

The Joint State Revenue Committee is entrusted with the task of executing the decisions made by the Joint Tax Board (JTB) and providing guidance to the JTB, state, and local governments on revenue-related issues.

The Joint Tax Board (JTB)

The Joint Tax Board (JTB) is a legally established body chaired by the Chairman of the Federal Board of Inland Revenue, with one representative from each state of the federation.

Regulatory Bodies and Oversight Mechanisms

Other regulatory bodies, such as the Corporate Affairs Commission (CAC) and

the Ministry of Finance, also play roles in overseeing NGO activities and ensuring compliance with tax laws.

Conclusion

Tax is an obligatory financial obligation imposed by the government on its citizens to generate revenue for financing developmental programs. Compliance with this obligation is the duty of the citizens, ensuring that the government has the necessary resources to meet their social needs. In Nigeria, there are several laws governing tax collection and administration, aiming to facilitate the remittance of various taxes to the federal, state, and local government levels. This paper identifies key tax administrative institutions or agencies, including the Federal Inland Revenue Service, the Joint Tax Board, the Federal Board of Inland Revenue, State Boards of Internal Revenue, and Local Government Revenue Committees. These institutions play crucial roles in the effective administration and enforcement of tax regulations, ensuring compliance and facilitating the collection of taxes at different levels of government. It was observed that there exist challenges to the lack of a national database and technicalities in understanding the functions and limitations of the various agencies and institutions. These, by no little means, will affect enforcement. However, the various functions are spelt out in the provisions of the statutes relating thereto. It is trite to further observe that there is the likelihood of usurpation of power and the case of under assessment, double taxation, tax evasion or the challenge of identification of taxable persons may work hard under the current legal regime. The possibility of refusal or failure to remit the tax amount due and collected cannot be ruled out under the current legal regime. However, this paper is believed to serve as a strong introductory guide and research material to researchers, stakeholders, academics, students, tax practitioners and the general public on the institutional framework regulating tax and its related matters in Nigeria.

Recommendations.

Appropriate Legislation

In Nigeria as at today, there is no dedicated statute providing exclusively and with certainty for the operation of NGOs in Nigeria other than the piece meal provisions on not-for –profit organizations littered in the CAMA, the CITA and the PITA which at best made blank provisions, lumping all Non-Profit Organizations such as churches, educational institutions, sports institutions, cultural organizations and charity organizations together in one category.

It is opined that this arrangement breeds ambiguity especially with NGOs being mentioned and defined only in the FIRS Guidelines on the Tax Treatment of Non-Governmental Organizations (NGOs), 2021 but not in any tax law. A statute should be enacted by the legislature to provide for the formation, operation and regulation of NGOs in Nigeria. The statute when enacted should define in clear terms what organizations qualify as NGOs, the scope of their operations and the kind of incentives available to such NGOs as well as the extent of the incentives. With this sort of legislation in place, the very many tax laws could then

be amended to reflect and achieve the intendment of the NGO Act. This we believe would introduce certainty in the Nigerian taxing system as it relates to NGOs; eschewing the system of all manner of ambiguity.

Payment of tax refunds.

Indeed, it is within the contemplation of the tax laws to refund taxes to taxable persons who may in one way or the other remit in excess of taxes due to the government within reasonable time hence the provisions for such refunds as contained in the laws. However, the problem lies in the implementation of the refund policy. The timeframe for the refunds are not complied with and sometimes no refunds are even made at all.

It is suggested that the justice and fairness desired to be achieved by this policy lies more in the timeliness of the refunds and to achieve this, there is need for the taxing authority to set aside a reasonable amount of funds for this purpose after collection of taxes before remitting the taxes collected to the government in any given year of assessment. The reserved fund can only be remitted back to the government after a given period of time to be specified by the taxing authority within which any taxable person including NGOs who may have remitted excess taxes would be required to make their claims for refunds. This would mean that the relevant tax laws should be amended to incorporate the timeframe within which to make claims for refund as well as incorporate the percentage of the collected taxes that would be withheld by the taxing authority in their coffers for this purpose.

Discouragement of Tax Evasion/ Corruption

There is no doubt that Nigeria is one of the few countries in the world where NGOs are used to perpetrate financial crimes such as money laundering and tax evasion. This is definitely because of the imprecise status of NGOs in Nigeria. Corrupt politicians in Nigeria who should be making the much-needed innovative moves would rather float NGOs, take undue advantage of the presumptive tax atmosphere around NGOs to evade taxes, launder money and deprive the state of revenues which otherwise would have accrued to the state were these NGOs engaging in legitimate dealings.

It is recommended that there is need now more than ever for a more transparent tax regime that would bring clarity to the Nigerian tax system as it relates to NGOs; reviewing the loopholes in the nation's tax framework to reduce the rates of tax evasion and avoidance practices by the NGOs and incorporating steps that would encourage strict compliance and enforcement in the polity. Additionally, looking at the current performance of the tax authorities in Nigeria, it would appear that the Agency lacks reliable and comprehensive data base of finances and operations of the NGOs to be able to capture all the taxable incomes of the civil society groups in the country. Effort should equally be intensified for progress in this regard.

Proper Control and Accountability

It is argued in some quarters that tax defiance and truncated compliance is high in countries where taxpayers do not agree that the

governments are representing the interests of taxpayers and do not trust that the authorities are meticulous in handling public funds. This is the case in Nigeria where NGOs have low trust in the genuineness of intention of the state organs.

The Nigerian tax system lacks accountability which discourages tax compliance on the part of NGOs who find no justification for remitting taxes that would not be properly deployed to good use. One would think that with the enactment of the Fiscal Responsibility Act, 2007, No.: 31 (FRA), there would be better and more transparent management of revenue in Nigeria in such a manner as would encourage tax compliance but this is a far cry from the Nigerian reality. It is recommended that special disciplinary forum should be created for penalizing and punishing irresponsibility on the part of tax officials with seamless complaint channels for reporting their unwholesome attitudes when noticed.

Zero Tolerance for Tax Touting

Use of illegal and unprofessional means/personnel to enforce tax compliance, most often than not, degenerate to abuse of persons and wanton criminality on taxable persons including NGOs. Such practice should be outlawed with adequate punishment prescribed for such illegality.

Tax Awareness and Communication:

Tax awareness is key to tax compliance because it is only when these NGOs are aware of their tax responsibilities that they are more likely to remit their tax liabilities as and at when due to the relevant tax authorities. The challenges confronting taxation of NGOs in Nigeria are interwoven such that one challenge creates an enabling ground for another. This is especially true when one considers that NGOs and their tax responsibility status is so vague in Nigeria because of lack of proper legislation that specifically speaks to the operation and administration of NGOs in Nigeria which then gives room for tax assumptions, improper information and/or feigned ignorance on the part of the NGOs of their tax responsibilities.

It is recommended that apart from having a dedicated statute for taxation of NGOs and creating clarity as to the tax responsibilities of NGOs, there should be concerted efforts from tax authorities as well as all relevant government agencies to embark on periodic but constant orientation of the civil populace on the social significance of taxations.

It is also recommended view that just as there are penalties for late or non-remittance of taxes, the relevant tax laws should be amended to allow for claimed refunds which are not refunded within the 90 days period or any other timeframe stipulated in the law within which such refunds should be affected to attract interests for whatever extra periods of delay by the taxing authority in making the refunds.

Non-Multiplicity of Taxes

Often NGOs tend to suffer double taxation where the taxes, fees or rates are levied on them in respect of the same liability by more than one Government Agency. No doubt, this situation makes investment climate

unconducive for investors who are pro- profit talk less of NGOs who are, by their very nature, restrained to apply their profits to furthering their objects which in most cases are for the overall good and development of the state. This is because there is no knowing the extent to which the incomes of these organizations would be taxed leading to some of the organizations, especially international or multinational NGOs, moving their operations out of some states or even out of Nigeria as such unascertained multiple taxes could lead to the NGOs' objectives being defeated for shortage of funds which would have all been spent on unenvisaged taxes.

It is recommended that although government needs revenue to discharge its responsibilities to the citizens, it should not be gone about in a manner as would deny the NGOs their entitlement of knowing and determining in advance how much they are obligated to pay and in what circumstances.

REFERENCES

A.I Paye, *Nigeria Tax Law & Administration*: *A Critical Review* (1st edn, London: ASCO Prime Publication Ltd, 2014) p. 2.

Akanle O, *Tax law and Tax Administration in Nigeria*, (1stedn, Lagos: Nigeria Institute of Advanced Legal Studies, 1991) p. 1.

Blinken A, Non-Governmental Organization (NGOs) in the United States, available athttps://www.state.gov/non-governmental-organizations-ngos-in-the-united-states/ , assessed on 31tst July, 2024 at 2:28 pm.

Herbert E 'An Overview of the Assessment and Determination Employee Tax in Nigeria', [2019] 1 (10) *The Gravitas Review of Business & Property Law,* 108.

Ibe, I. U. (2019). An Appraisal of The Legal and Administrative Framework for Taxation in Nigeria. *African Journal of Constitutional and Administrative Law*, *1*.

Ibe, I. U. (2022). An Analysis of The Legal Framework for The Administration of Companies Income Tax in Nigeria. *Chukwuemeka Odumegwu Ojukwu University Law Journal*, *6*(1).

Ibe, I. U. (2022). legal responses to tax evasion and avoidance in Nigeria. *Chukwuemeka odumegwu ojukwu University Journal of Private and Public Law*, *1*(1).

Iloka, P. C. (2025). Teaching Integrity: Strategies for Fostering Ethical Behavior in Students. *UNIZIK Journal of Educational Research and Policy Studies*, *19*(1).

Iloka, P. C., & Nwakoby, C. S. (2025). Examination Of the Legal Rights of Teachers: A Case Study of The Anambra State Legal Provisions. *Unizik Journal of Educational Laws and Leadership Studies*, *1*(1).

Iloka, P. C., & Nwakoby, C. S. (2025). Safety And Security in Managing School Facilities. *Unizik Journal of Educational Laws and Leadership Studies*, *1*(1).

M.T Abdulrazaq, *Taxation System in Nigeria*, (1st edn, Ikeja-Lagos, Gravitas Legal & Business Resources Ltd, 2016) p. 342

Matthew Izuchukwu Anushiem, Uchenna Maryjane Anushiem & H O Obi, 'The Role of Civil Society Organizations in

the Nigerian Electoral Process: A Legal Appraisal', [2021] (2) *Awka Capital Bar Journal* (ACBJ) 54

Meshach N Umenweke, & Uchenna Maryjane Anushiem, Appraisal of the Legal Framework for the Taxation of Non-Profit Organizations in Nigeria, [2024] Nnamdi Azikiwe University Journal of Commercial and Property Law, 54-60.

Meshach N Umenweke, Chioma Ogechukwu Nwabachili & Uchenna Maryjane Anushiem, Appraisal of the Challenges for Taxation of Digital Economy in Nigeria, [2023] 19(1) Unizik Law Journal, 44- 48

Meshach N Umenweke, Matthew Izuchukwu Anushiem,Uchenna Maryjane Anushiem & Chinaza Micheal Egwuatu, Appraisal of the Innovative Provisions of the Business Facilitation Act 2023 in the Light of National Policy on Ease of doing Business in Nigeria, [2024] 1(2) Nnamdi Azikiwe University Journal of Human Rights Law, 4- 13

Nwakoby, C. S. (2025). Leadership In Educational Management. *UNIZIK Journal of Educational Research and Policy Studies*, *19*(1).

Nwakoby, C. S., & Iloka, P. C. (2025). Examining Education Law of Torts in Public Secondary Schools in Anambra State. *UNIZIK Journal of Educational Laws and Leadership Studies*, *1*(1).

Nwakoby, C. S., & Iloka, P. C. (2025). Regulatory Challenges in Implementing Digital Education in Anambra State for Sustainable Development. *Unizik Journal of Educational Laws and Leadership Studies*, *1*(1).

Ojimba, C. C. (2024). Commercial Dispute Resolution in Nigeria and Selected Jurisdiction; Issues and Prospects. *UNIZIK Journal of Educational Research and Policy Studies*, *18*(2).

Ojimba, C. C. (2024). Effect Of National Industrial Court and Industrial Arbitration Panel in Resolution of Corporate Dispute. *African Journal of Educational Management, Teaching and Entrepreneurship Studies*, *13*(2).

Ojimba, C.C. (2020). Legal Implications of Technology Transfer to Nigeria. *Chukwuemeka Odumegwu Ojukwu University Journal of Commercial and Property Law*, *2*(1).

Okechukwu, E. (2025). Legal Protections of Teachers for Sustainable Workforce. *Unizik Journal of Educational Laws and Leadership Studies (UNILAWS), 1 (1).*

Okechukwu, E. (2025). Principals' Effective Communication Strategies for Improving Teachers' Job Performance in Secondary Schools in Anambra State. *Unizik Journal of Educational Research and Policy Studies VOL.19 (2).*

Okechukwu, E. (2025). Teachers Rights and Responsibilities and Societal Expectations. *Unizik Journal of Educational Laws and Leadership Studies (UNILAWS), 1 (1).*

Ubanyionwu C J, L C Ezeudu & U M Anushiem, 'Appraisal of Tax Obligations of Non-Governmental Organizations (NGOs) In Nigeria', [2023] 5(3) Chukwuemeka Odumegwu Ojukwu University Journal of Private and Public Law, 71-77

Ucheagwu-Okoye, O. M. (2021). The Need for Arbitration as An Alternative Dispute Resolution Mechanism in Tax Disputes Resolution in Nigeria. *Idemili Bar Journal*, *2*.

Ucheagwu-Okoye, O. M. (2025). Educational Laws and Their Impact on Inclusive

Education for Students with Disabilities in Anambra State: Implications for Sustainable Development. *Unizik Journal of Educational Laws and Leadership Studies*, *1*(1).

Ucheagwu-Okoye, O. M. (2025). Role Of School Leaders in Promoting Mental Health Awareness Among Secondary School Students in Anambra State for Sustainable Development. *African Journal of Educational Management, Teaching and Entrepreneurship Studies*, *14*(1).

Ucheagwu-Okoye, O. M. (2025). The Role of Artificial Intelligence (AI) in Student Assessment and Evaluation in Educational Leadership in Tertiary Institutions in Anambra State. *Unizik Journal of Educational Laws and Leadership Studies*, *1*(1).

Uchenna Maryjane Anushiem & Ezeudu Lawrence, Legal Appraisal of the Challenges for Taxation of Income of Non-Governmental Organizations in Nigeria' [2023] 19(3) *Unizik Law Journal, 45*-50

Uchenna Maryjane Anushiem & Lawrence Chukwunweike Ezeudu, Legal Appraisal of the Prospects in Taxation of Income of Non-Governmental Organizations in Nigeria' [2024] 1(1) *Nnamdi Azikiwe University Journal of Human Rights Law* 15

Uchenna Maryjane Anushiem, Appraisal of the Prospects for Taxation of Digital Economy, [2023] 19(2) Unizik Law Journal 34-40

Uchenna Maryjane Anushiem, Intervention of Finance Act, 2019 as Amended on Taxation of Dividends in Nigeria, [2023] 1(2) Nnamdi Azikiwe Journal of Commercial and Property Law 21-30

Uchenna Maryjane Anushiem, Invention of Finance Act, 2019, As Amended on Taxation of Dividends in Nigeria: A Legal Appraisal, *Nnamdi Azikiwe University Journal of Commercial and Property Law* [2022] 1(9) 19.

William Amaechi Chukwuma & Uchenna Maryjane Anushiem, Challenges of the Finance Act on the Taxation Digital Economy in Nigeria, [2024] 3(1) Awka Capital Bar Journal, 56-63.

Y.S Uthman, 'Review of some effects of Nigerian Corporate Tax Regime on Investment Promotion' [2010] (1)(1) *Abuja Journal of Public and International Law* p. 33.