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## Excellent Customer Services and Tax Revenue Generation: A Theoretical and Conceptual Review

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### ABSTRACT

Revenue generation from taxpayers is one prime and important component of government fiscal acquisitions. Taxation is the process of levying and collection of tax from taxable persons and organizations or establishments. The objectives of government using taxation include revenue generation to help the government to finance increasing public sector expenditure and to promote social, economic and good governance through provision of merit goods. Merit goods include health and education that must not be left solely to private hands, though private participation should also be encouraged. Revenue generated from tax can also be used to provide commonly consumed goods and services for which individuals cannot be levied. Public goods include internal security through maintenance of law and order by police and other security agencies, external security through defense against external aggression by Navy, Army and Air Forces, and provision of basic amenities such as pipe borne water, street lights and roads. We reviewed tax customer services provided by internal revenue agencies and explore options that are available for excellent customer services to be provided in this parlance. We conclude by identifying gaps in the research domain as a way of setting the stage for further research on the subject matter

**Keywords:** Revenue, Government, Tax, Taxation, Public Good, Fiscal, Finance, Security, Customers

#### Journal Reference Format:

Obadeyi Juliana Adepeju & Adeyemo, Felicia (2023): Excellent Customer Services and Tax Revenue Generation - Theoretical and Conceptual Review. Social Informatics, Business, Politics, Law, Environmental Sciences & Technology Journal. Vol. 9, No. 3. Pp 9-20  
[www.isteams/socialinformaticsjournal](http://www.isteams/socialinformaticsjournal). dx.doi.org/10.22624/AIMS/SIJ/V9N3P2.

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### 1. INTRODUCTION

Taxation is a government instrument for raising revenue to enable government carry out its role of financing government expenditure on public goods and services. A good tax Revenue Collection system ought to be capable of efficiently collecting and collections methods are effective if they can collect all the taxes as projected or planned and efficient if the collections are done with minimum resources. According to Abdulsalam(2017), the payment of tax is compulsory and a civic responsibility which gives an individual the opportunity to question the performance of Government. Similarly, Soyode and Kajola(2006) submits that taxation is the process of levying and collection of tax from taxable persons. The objectives of government using taxation include

- (a) Revenue Generation: The primary objective of a modern tax system is revenue generation so as to help the government to finance the increasing public sector expenditure

- (b) Provision of Merit Goods: One crucial objective of tax system is the promotion of social, economic and good governance through provision of merit goods. Merit goods include health and education that must not be left solely to private hands, though private participation should also be encouraged.
- (c) Provision of Public Goods: Revenue generated from tax can be used to provide commonly consumed goods and services for which an individual cannot be levied. The cost of the goods or services consumed is one of the functions of government. Public goods include: (i) internal security through maintenance of law and order by police and other security agencies. (ii) External security through defense against external aggression by Navy, Army and Air Forces, and (iii) Provision of street lights and roads.

Aji (1997) in his own contributions defines taxation as a compulsory contribution to the support of government, levied on persons, property, income, commodity and transaction mostly proportional to the amount on which the contribution is levied. It is the imposition of levies by government upon persons or property for the purpose of raising fund. The reason for such levy is to support the government in the provision of essential services for the people of the country. In defining a tax, Ipaye(2002) posit that it is better to look at its essential characteristics rather than its name.

However, Dennis and Emmanuel (2004), are of the view that the broad objectives of a tax system is to guarantee the long-run fiscal soundness of the policies and programmes of government while the purpose of tax administration is to fully implement the tax system, that is, to ensure that tax payers comply with the provisions of tax laws and that the funds derived from tax sources are paid into the government purse. Murekio(2010) sees tax revenue as income that a government receives from taxpayers.

Njoku(2009) asserts that tax is a compulsory contribution or payments of money or occasionally of goods and services from private individuals, institutions or groups to the governments for the defraying of expenditures incurred by the government in the common interest of all without reference to any special benefit conferred on any of the person or impersonal unit that made the compulsory contributions or payments. Nwamuo(2017), quoting Bhatia(2009) is of the view that tax is a compulsory levy payable by an economic unit to the government without any corresponding entitlement to receive a definite quid pro quo from the government.

However, Nwachukwu(2005) sees taxation as a system of taxing and executing the collection of tax by the authorities. The conceptual model shows three different variables that were studied and their interrelationships. They included quality of taxpayer services, taxpayer voluntary compliance and the performance of tax revenue collections. From the works of Plumley, (1996) and Erard (1997) tax compliance is described in terms of correct reporting, timely filing and payment of amounts due. Performance of tax revenue collection as defined by Nsamba (2000) is actual revenue as a percentage of expected / budgeted revenue. Budgeted revenue as was pointed out by Bird (1992), encourages effective administrative procedures to be put in place

Dennis and Emmanuel (2014) quoting Somorin(2011) posits that taxation plays a vital and pivotal role in the creation of wealth and employment in the Nigerian economy in the following ways:

- (i) Stimulating growth in the economy, by increased trade and economic activities: Here, tax revenues should be used to provide basis infrastructure such as power, roads, transportation and other infrastructure which would facilitate trade and other economic activities.

- (ii) Stimulating domestic and foreign investment: Where the tax system creates a competitive edge for investments in the economy, local investments would be retained in the country while also attracting foreign investments. Increased investment would generate employment and provide wealth in the hands of individuals.
- (iii) Revenue generated from taxes can also be applied directly to identify sectors of the Nigerian economy to stimulate such sectors. Somorin (2011) emphasized that for this statement to apply, the sectors must be those which have potential for creating employment, developing the economy and creating wealth for the greater benefit of citizens and government of this country.
- (iv) Revenue earned from taxes can be used to develop effective regulatory systems, strengthen financial and economic structures and address market imperfections and other distortions in the economic sector: Taxes realized from specific sectors of the economy can be channeled back to those sectors to encourage their continued growth and development.
- (v) Redistribution of income, whereby tax revenue realized from high income earners is used to provide public infrastructure and utilities to the lowest income earners.

### **1.1 Tax Compliance**

Tax compliance is a complex term to define. Simply put, tax compliance refers to fulfilling all tax obligations as specified by the law freely and completely, Marti (2010). Various opinions exist about the best ways to improve tax compliance. Given the chance, a lot of businesses were not paying taxes unless there was a motivation to do so. Some believe that the best way is to increase incentives (Feld & Frey, 2007) others believe that the best way is to increase penalties.

Tax compliance theories can be broadly classified into two. They are; economics based theories and psychology based theories

## **2. TAXPAYERS' SERVICES**

Taxpayer's services is a term that represents the co-operation between taxpayers and tax administrators, improved service delivery for taxpayer voluntary compliance, quick handling of taxpayers complaints and provision of effective tax education. The taxpayer services can be improved if the tax revenue organization knows and understands their taxpayer's expectations. No doubt, taxpayers in wanting value for the taxes been paid for, expect considerate revenue officers, reliable and satisfactory service, positive attitudes and a friendly environment (Kezaabu et al. 2001). A quality taxpayer service program should ensure that there is timely handling of taxpayer complaints and the tax officials have empathy and are competent. The tax office should be easily accessible either by telephone and Internet or being in a convenient location. The tax administration should communicate to the taxpayers in the language they understand and endeavor to cater for special needs of the taxpayers.

Security of taxpayers' documents and tax affairs should be paramount. The physical appearance of equipment, facilities and layout should facilitate taxpayers' services (Aslund 2002). Tax officers should be approachable, caring, understanding and relating with customer needs. They should be compassionate, providing individualized attention to customers. Taxpayer's needs to be advised, educated and given awareness of some of the tax matters, this should encourage them on voluntarily paying their tax.

## **2.1 Service Quality**

For any tax administration to meet the canons of taxation, it must be supported by a quality taxpayer service. Taxpayer service usually means service and information, which the Tax Administration provides to taxpayers so that they can fulfill their tax obligations. It should also give the taxpayer a fair guideline of what constitute taxpayers' activities in terms of taxes. The service should not only address the expressed needs of the taxpayer, it should also include assistance in areas in which the taxpayer might not even have realized that compliance could be facilitated through taxpayer service and information. (Grampert, 2001). It is generally agreed that service quality is an attitude or global judgment about the superiority of a service, although the exact nature of this attitude is not agreed. Some suggest that it stems from a comparison of expectations with the performance perceptions (disconfirmation) (Parasuraman et al, 1988) while others argue that it is derived from a comparison of performance with ideal standards (Teas, 1993) or from perceptions of performance alone (Cronin and Taylor, 1992).

### **2.1.1 Expectation of Quality Service**

Customers today are not only more highly educated than in the past, they are also well informed about the quality, value of products and services. According to Lucas (2012), with customers now on the defensive and ready to fight back, all business owners and organizations find that they have to continually prove the worth of their products and services. They must provide customer satisfaction.

The expectation of quality service that most customers have also creates a need for better trained and better educated customer service professionals. Not only do these professionals need up-to-date product and service information, but they also need to be abreast of current organizational policies and procedures, and the latest techniques in customer service and satisfaction.

## **2.2 Who is a Customer?**

It is necessary for agencies to determine who their customers are so as to enable them achieve their set goals. However, internal customers are also paramount, in that quality internal customer service will go a long way in improving the ability of the revenue agency to satisfy their external customers. No wonder organizations with excellent external and poor internal customer service are often performing on the edge of acceptability. A better way to know why customers are not satisfied with a revenue agencies services will enable the agency to provide guidance as to how to improve so as to yield better results. Wicks & Roethlein (2009) identified the element of reliability, assurance, and empathy as essential to customer service.

This is because an organization that consistently satisfies its customers, enjoy higher retention levels and greater profitability due to increase customer loyalty. Hence, Manning (1989) argued that the critical aspect of good customer service is not merely improving quality, but to exceed customers' expectations (Total quality). This is because quality and good customer service have become a way of life rather than, short term projects that can begin and end at will. Customers could best be described as those who use the output of work, the end users of products or services. They may be internal to the organisation such as the employees and directors or external like members of the public, other businesses, or government (DeiTumi, 2005).

Studies have shown that customers who complain and receive satisfaction often exhibit no less, and sometimes greater loyalty than the customers who never experienced a problem. In the case of revenue collection, customers cannot switch brand. However, they have the right to demand extra services, or even go as far as escalating their complaints to the revenue house. Thus, this is an indication that failure to meet customer expectations, often results in a significant cost to the Government and the taxpayers (Goodman et al., 1993).

In essence, if attention is shifted to handling customer complaint, and finding lasting solutions to these problems, thereby increasing customer service, it will result in long term customer satisfaction. Also, as competition increases there is the need to devise creative and new ways of meeting the ever-increasing demands of the modern- day customer who is very sophisticated, knowledgeable, demands excellent products and services. No doubt, when strategic plans are put in place to implement customer service standards at an organizational level, the agencies would find it rewarding to address recognition programmes for individuals or teams as part of the plan to promote customer service.

### **2.3 Who is a Tax payer?**

Taxpayers are the reasons for the provision of the various infrastructures in every society. Without taxpayer's taxes, it will be impossible for the government to really function and at the same time live up to their assumed responsibilities. A taxpayer is an individual or corporate organization that earns income or own assets and pays tax (es) on income or assets (Awodun, 2018). The support and cooperation of the taxpayers is paramount for smooth running of any government since government depends on the taxpayers to garner revenue so as to support their various expenditures.

Somorin (2016) submits that taxpayers are the primary focus of all Tax Authorities all over the world due to the significant role they play in the tax system and to a large extent in a buoyant economy. Hence, it is very vital for taxpayers to be treated as kings by tax authorities, and also make them know they are so important and special. There is no one who does not like been treated specially and giving attention and recognition. The business of the tax authorities be it Federal, State or Local is centred on the taxpayers, without whom the various agencies cannot function. The taxpayer is the essence of all service. Therefore, it is essential to step up customer relationship management, and make taxpayers satisfied and well appreciated.

Similarly, a taxpayer is the most important person as far as any organization is concerned. A tax payer is not dependent on the organization; rather, the organization depends on the taxpayer. Every opportunity to relate with a tax payer should be seen as an opportunity to serve. Thus, a taxpayer should be treated as a king, for without their services, an organization may not have been in existence in the first place. This is in line with Somorin(2016) quoting Philips(2002) who affirms that taxpayers are the single most important group of stakeholders in the tax system. They are the bedrock of the tax system and the source of all revenue generated by tax authorities.

### **3. CUSTOMER SERVICE**

Many attempts have been made to define the term customer service. However, depending on an organization's focus, such as retailing, medical, dental, industry, manufacturing or collection of taxes, the goals of providing customer service may vary. Hence, customer service is defined as the ability of knowledgeable, capable, and enthusiastic employees to deliver products and services to their internal and external customers in a manner that satisfies identified and unidentified needs and ultimately results in positive word-of-mouth publicity and return business. (Lucas, 2012). According to Jamier (2002), Customer service is a series of activities designed to enhance the level of customer satisfaction – that is, the feeling that a product or service has met the customer expectation.

Customer service can be expressed in personal and interpersonal skills such as communication skills, listening skills, language, gestures and posture, telephone techniques. Turban et al (2002), submits that customer service may be provided by a person (sales and service representative), or by automated means called self-service. Service firms sometimes have a difficulty envisioning and understanding what aspects of the service that define high quality to the consumers and at what levels, they are needed to be delivered.

Also, customer service is considered as an integral part of any facet of industry and it defines the future of any organization. Qadeer (2013). This shows that customer service skill is essential for the growth of every organization. It is about the service that an organization renders to customers during the course of their encounter with such organization. In essence, the way the customers are interacted with and how far issues are been resolved is part of customer service. Customer service involves taking care of customer's needs by providing and delivering professional, helpful, high quality service and assistance before, during, and after the customer's requirements are met.

Customer service goes beyond satisfying customer needs. It is also about caring for customers and treating them with respect. In addition, customer service in the words of Thompson and Koisky(2004), is the practice of providing customers with a positive helpful experience when they enter a business, throughout the time they stay at the business, and even after the customer leaves. This shows that customer service is a necessity for every organization. In the same vein, Flanagan and Frederick(1993) are of the view that customer service is one of the most visible and significant aspects of organizational performance.

Mary (2011) quoting (Haroon (2010) posits that customer services play an important role in increasing customer loyalty and customers highly consider the price of these services. This means that, delivering excellent and superior customer service is about bringing the customer back. It is also about making customers have unique customer experience that makes them produce a positive feedback about the organization. According to Turban et al (2002), customer service plays an important role in an organization's ability to generate income and revenue. Hence, considering this approach, customer service should be included as part of an overall approach to systematic improvement. No doubt, customer service may involve spending more time or resources; the end result is that it usually leads to greater customer satisfaction. Hence, leading to happy and loyal customers who will be readily identified with organizations that make customer service their watch word.

Customer services include promptness, politeness and professionalism. In essence, there should be no elements of delay while relating with customers, and high level of courtesy should be displayed at all times with professionalism, which shows the customers that they are well cared for. Every organization should ensure that customer service goals are put in place so as to ensure that every customer that has an encounter with the organization is happy and satisfied with the services rendered by the organization. In the words of Zeithaml et al (2006), customers perceive services in terms of quality of the service and how satisfied they are overall with their experiences. Excellent customer service does not only make customers patronize the products, but they also spread positive word-of-mouth to other people, which is an avenue for creating profits for the bank.

In effect, if customers change their ways of patronizing, it will have a great impact. It is very essential to provide good customer service to customers including the existing, new or even the potential customers. For every organization to be successful, good customer service should be the focus. Good customer service include having h a thorough knowledge of one's organization, experience of the organization's services , and the ability to be able to help customers.

### **3.1 Improving Customer Service**

Customer service skills are a necessity in this present day as a tool for interpersonal relationship and growth. As a matter of fact, customer service is a basic necessity for every organization as a survival tool. The goal of every organization should be based on customer satisfaction. In the words of Skrabec(1993),reacting quickly to customers problem might be considered good customer service, but continued firefighting rarely leads to customer satisfaction. Excellent customer service is about exceeding the needs or expectations of the Customer. Customers have an inherent expectation that they will be treated well, in a friendly, kind, and respectful manner. Answering their questions and being knowledgeable about the service is also a characteristic of good customer service. If you deliver the service you promised, in the manner in which you promised, and help the customer with any difficulties or challenges they may have with the product or service, and the customer is ultimately happy with the experience, that is good customer service.

Thus, excellent customer service requires quality professional training in appropriate skills, and also calls for commitment on behalf of the organization as a whole. The use of technology and current information greatly facilitates the provision of excellent customer service, since we live in a technological age. (Etzal,Walker, and Stanton 2007). The level of customer satisfaction is the result of the customers comparison of the service quality expected in a given service encounter, with the perceived service quality. Customer Satisfaction is when the outcome of the service matches the expectations of the service. Hence, an entire company must be dedicated to the goal of providing proactive customer service. According to Anderson, Fornell, and Lehmann (1994), there is a positive relationship between customer satisfaction and economic profit for the company. Arguably, customer satisfaction is an important component in order for the company to be profitable. Increased global competition has led to a greater emphasis on customer satisfaction. One major challenge that companies are facing is how to improve customer satisfaction and continue keeping their customers satisfied, which becomes a way for companies to differentiate themselves from their competitors (Torbica & Stroh, 2000).

### **3.2 Customer Relationship Skills**

Lucas (2012) submits that as customers have matured in their knowledge of service standards and what they expect of providers, they look for certain qualities in those who serve. Hence, customers expect service employees to have at least the following qualifications and competencies in both large and small organizations: Broad general knowledge of products and services, interpersonal communication skills(verbal, nonverbal, and listening along with cross-gender and cross cultural communication), technical expertise related to services, positive, customer focused, 'can do' attitude, integrity, creativity, motivation, sound ethics, problem-solving capability, conflict resolution skills and time management skills. No doubt, the modern day customers expect effective, efficient service and value for their money. They also expect some certain intangible things during a service encounter, which include: basic courtesy as there is no room for rude behaviour in a customer service environment. Enthusiastic service such as offering additional services and information can help guarantee a positive service experience for customers. In addition, customers want to be understood, hence empathy is very important.

As a service provider, there is need to provide appropriate service and also possess the ability to be able to put oneself in the customers position. In the words of Lucas (2012), a common strategy for showing empathy is the feel, felt, found technique, which shows that the service provider is demonstrating a compassionate understanding of the customer's issue or situation. Good customer service is not just painting a smile on ones face and performing certain plastic actions because one is expected to do so.

### **3.3 Importance of Customer Service**

Customer service has become a necessity for organizations that wants to remain in business. Hence, customer service is necessary for the following reasons: It reduces employee turnover in the sense that employees would appreciate working for organizations where workers contributions are appreciated. Also, in an organization where excellent customer service is provided, the employees become more engaged in their work, and the passion and zeal is transferred to the way they relate with customers. In addition, customer service helps organizations build strong relationship with their customers. Thus, building strong relationships with the taxpayers who are the customers in this case will go long way in boosting the internally generated revenue of the state. Hence, customer service helps provide value. The golden rule of customer service is 'do unto your customers as you want to be treated when you are a customer'. This principle is vital when organizations are designing customer service policies and procedures. This alone will give the customers maximum satisfaction that they are really part of the organization, thereby leading to customer loyalty

## **4. THEORETICAL FRAMEWORK**

This study is based on Social Contract Theory, which is based on the concept that a person's moral and political obligations relies on an agreement among them to form the society in which they live. Awodun (2018) quoting Awodun(2017) states that the social contract theory is rightly associated with modern moral and political theory, and is given its full exposition and defence by Thomas Hobbes, John Locke and Jean Jacques Rousseau. It is the most dominant theory within moral and political theory throughout the history of the modern west. The first person to be ascribed to this theory is Socrates, when he referred to a just man as one who is willing, among other things, to recognize his obligations to the state by obeying its laws. Socrates is of the view that the state is morally and politically the most fundamental entity, hence, deserves our highest allegiance. However, Hobbes opines that for reasons of self-interest and rationality, human beings choose to submit to the authority of the sovereign state so as to live in a civil society that is conducive to their own interest.

Meanwhile, John Lock posits that when the government fails to secure their natural rights or satisfy the best interests of the society, the citizens can withdraw their obligations to obey or change the leadership, through elections. The theory is a useful framework for understanding the relationship between businesses and customers. According to McMurrian and Washburn (2008), they submit that customer –perceived value increases when business practices ethical behaviours that bridge the gap between business and customer communities. Customers form relationships with brands that are built on trust and often describe these relationships as being a type of bond, pact or contract. This theory saddles both the people and the government with responsibilities that will keep the society going. While the people are expected to carry out their civic responsibilities by paying their taxes, the government is also expected to observe their social responsibilities by applying the funds judiciously for the provision of social and economic infrastructure for the benefit of the society.



Thus, while citizens contribute towards the administration of the state by paying their taxes, it is the responsibility of government to ensure that there is accountability and transparency as regards taxpayer's money. In line with this, tax payers want to feel a sort of value for carrying out their civic responsibilities. Hence, it becomes a social contract in that government want people to pay taxes; the people in turn are also full of expectations for social services and also crave for respect from the revenue agents.

#### **4.1 Significance of Social Contract Theory**

The method reemployed by the theory in observing and analyzing data is relevant to this research. This research acknowledges social contract theory which is a useful framework for understanding the relationship between businesses and customers. The aim of social contract theory is to give formal representations of such knowledge. Hence, social contract theory can be applied to customer service and social responsibilities skills. It is in this light that McMurrian and Washburn (2008) asserts that customer –perceived value increases when business practices ethical behaviours that bridge the gap between business and customer communities. In essence, it strives to use ethical information to explain the concept of human behaviour and interpersonal relationships. This research therefore emphasizes the descriptive value of human relations.

#### **4.2 Empirical Review**

The study carried out by Awodun (2016) focuses on creativity and innovation so as to meet the demands of taxpayers. The study summarizes that the modern tax administrator is expected to possess the skills to think out exceptional solutions that will aid smooth collection of taxes, taking into cognizance the fact that the contemporary taxpayers are also craving for accountability of the taxes collected. Another study carried out by Awodun(2017) reveals that a tax environment focused on customer service can be made possible by ensuring that we affect the way our customers think , feel and behave so as to communicate the aspirational value of the essence of service delivery. Thus, Awodun (2017) quoting Rajjou and Prabhu, (2016) is of the view that people will continue to demand for improvement in product and service delivery.

Jaji and Gbenle(2017) in their study concludes that there is no amount of advocacy or enforcement drive that will increase voluntary compliance from taxpayers except stakeholders and all concerned carry out their duties with competence and best practices. The essence of customer service is to ensure that every taxpayer is treated fairly by listening to their complaints and ensuring that issues are attended to and resolved on time. A study by Simons (2016) points out that banks, in their quest to offer excellent customer services to increase patronage, may influence ICT adoption. ICT adoption has been perceived to provide channels through which banking procedures can be simplified. Therefore, to reduce pressure in the banking hall, banks ought to embrace ICT; this means that poor customer service can influence ICT adoption in relation to both customers and bank management. In essence, one way to offer excellent customer service skill is through the adoption of ICT such that customers (taxpayers) in this case are offered timely services.

The findings of Qadeer(2013) shows that customers are the source of profit and revenue for the service organizations and improvements in service quality leads to customer loyalty. The study focuses on the relationship between service quality and customer satisfaction and how quality can be improved in the service firms. The study then reveals that quality of service matters a lot as it affects customer satisfaction. In other words if attention is shifted to how taxpayers are treated, it will have a positive effect on revenue generation.

Dennis and Emmanuel (2014) in their study concludes that taxation is being used to achieve many objectives such as raising of revenue required to meet government expenditure, wealth redistribution, economic price stability, and economic growth and development. Hence, in other to continually raise or increase revenue generation, it is crucial to look into the processes involved, thus the idea of customer service skills as an aid to increase revenue generation. Murekio(2010) in her study aimed at determining if a relationship exists between increased revenue generation and customer satisfaction in retail industry. Her study shows that there is a significant level of relationship between revenue and the rating of customer satisfaction derived from the retail centres.

## 5. CONCLUDING REMARKS

No doubt, issues regarding tax and tax administration generally is practically tilting towards meeting the needs of customers. As such, there is a need for the possession of an excellent customer service skill. In other words, the revenue agents should be seen as people that are ready to go the extra mile for the tax payers. According to Barnstein(2014),customers have the power to influence a company's profit based on the quality of service they receive by telling others about their positive or negative experiences. Hence, customer service is no doubt crucial to the success of one's business. Having attempted a review of customer service, a customer, and the theoretical framework, this paper reveals that a major goal of social contract theory is to account for the relationship between businesses and customers. The aim of social contract theory is to give formal representations of such knowledge. Hence, social contract theory can be applied to customer service and social responsibilities skills.

In addition, the adoption of social responsibilities principle in customer service enables us to capture human behaviours. In that social responsibility is the way that can bring about the creation of sustainable value, thereby sustaining the growth of any organization. Thus, in respect to this research, it is not just about generating revenue but ensuring that the collection process is devoid of any act that will mar the entire process. Every organization is built around people and values and a tax organization cannot be an exception. Tax agencies are primarily driven by people and values. Thus, the people to be saddled with the responsibilities of collecting revenue from the people should be the right people with right mindset, attitudes and values generally. It is in light of this that Awodun (2018) affirms that the days of conventional tax methods are over as the tax authorities of the 21<sup>st</sup> century must be ready to learn new strategies and be ready to apply such new approaches for as long as such innovative strategies will bring about improved revenue mobilization.

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