THE EFFECT OF ENVIRONMENTAL TAX
ON POLLUTION CONTROL IN NIGERIA

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Abstract

The study examined the effects of environmental taxes on pollution control in Nigeria. It specifically the influence of environmental taxes on waste disposal in Nigeria. The research is predicated on planned behavior theory and value belief norm theory of environmentalism.

Primary data sources were used in presenting the facts of the situation. Purposive probability sampling methods were utilized to identify targeted respondents. Data gathered was examined using descriptive statistics for 100 surveys. The studies demonstrated that environmental taxes have a substantial influence on pollution reduction. This is based on the fact that the majority of respondents (95 percent) agree that environmental taxes have a significant impact on pollution control.

The result of the finding revealed that environmental tax has positive and significant influence on waste disposal in Nigeria which is a clear indication that environmental taxes have a beneficial and considerable influence on pollution control in Nigeria.

The researcher recommends that, considering the seriousness of these environmental hazards, which pose a great threat to the lives of the people, it is the responsibility of the Federal Government of Nigeria to establish a tax system that would allow environmental tax policies, so that the levy of tax may be planned, laying its weight on those who are responsible for generating a specific environmental issue, or problems, and also to make provision for statutory incentives to reduce the administrative cost to the government and the compliance cost placed on the tax payers.

Keywords: environmental tax, waste disposal, planned behavior, tax compliance.

Introduction

Pollution has been a major problem and represents a significant number of dangers to the environment in many countries, and Nigeria is not an exception to this rule (Yuan et al, 2018). This has an impact on the capacity of the environment to be sustained over the long run in Nigeria and elsewhere throughout the globe. The nation of Nigeria has been plagued by significant environmental challenges, including but not limited to: famine, deforestation, desertification, erosion, oil pollution, floods, water pollution, water hyacinth, loss of biodiversity, urban deterioration, and industrial pollution (Kasum, 2010). Numerous studies have concluded that the nation is at an increased risk of experiencing significant ecological as well as economic losses in the event that many of these environmental concerns continue to go unaddressed. Over the course of the last few years, several research investigations have highlighted the fact that environmental issues in Nigeria are of a very diverse character and of significant proportions. As a result of the contamination of the land and water, many sections of the country are today experiencing not only economic stress but also political stress, social stress, and environmental stress. This is due to the fact that the economy is still struggling to recover from the Great Recession. As

has been demonstrated in other nations, addressing the most pressing environmental issues of our time, which include a wide range of environmental changes, water scarcity, biodiversity loss, and the health impacts of pollution, is a course of action that is not only realizable but also within reasonable financial means (Kneese & Charles, 1975). Because pollution has been a problem on a global scale for a considerable amount of time, numerous governments and international organizations, such as the Organization for Economic Cooperation and Development (OECD) and the European Economic Agency, are currently working to develop and implement effective solutions to the problem of pollution control. These efforts, made by many countries, were in response to the alarming pace at which pollution levels were increasing, as well as to the moment when environmental contamination became a severe menace to mankind on the globe. For example, in 1997, 160 countries from all over the world reached an agreement and signed the Kyoto Protocol, which required a significant reduction in the amount of greenhouse gases released (Jaeger, 2002).

Studies by Boscheck et al, (2013), Bosquet, B. (2000), Bruvoll and Larsen, (2004), Iliya, (2017), Iyo-haetal, (2013), Fellerton, D. (2006), Fiorino, (2011). to mentioned a few offers greater insight for a deeper

understanding of the nexus between environmental tax and pollution control. Other studies believed stock prices could be determined by climate change factors (Di-Cosmo and Hyland,2011; Jaeger,2002;Jiménezand Asano, 2008; Jimoh et al,2013;Kasum,2010). These factors which include book value of the carbon tax, fossil fuel tax, emission from green house.

The current level of pollution in the country is ultimately due to environmental issues such as insufficient waste management, poor environmental planning regulations, and inadequate drains (Uwuigbe, 2012).Over the course of many years, there has been a consistent rise in the amount of pollution that has been found throughout the nation. The nation is home to a number of industrial estates, each of which has played a part in this and has been a major contributor to the pollution that can be found across the country. It is important to note that this is not only a problem in Nigeria; rather, it is a problem in a number of other nations as well. The main distinction is that whereas other nations have begun to use environmental taxes as a method for regulating their levels of pollution, Nigeria has been hesitant to go in the direction of adopting this kind of tax. In other words, while other nations around the world have developed sustainable ecological policies toward pollution control through the use of environmental taxes, the country has not implemented environmental taxes; instead, a number of regulations on ecological activities have been adopted. However, these regulations have not produced the expected results in terms of controlling environmental pollution (Jimoh, Daramola, &Uwuigbe, 2013).

Researchers have already completed a number of investigations in the past. The assessment of earlier empirical literature, however, showed that there was no consistency among the conclusions of the research conducted by prior researchers, which is evidence that there is a research gap. The vast majority of the available empirical information pertains to the analysis of environmental taxes and economic development; yet, the findings of the studies that have been conducted point to inconsistencies in this area. Few studies have been able to capture the relationship between environmental taxes and garbage disposal in Nigeria, which gives the impression that the conversation around environmental taxes and pollution management in Nigeria is one-sided. As a result, the purpose of this research was to investigate environmental taxes and how they influence efforts to reduce pollution in Nigeria.

This study therefore raises concerns in environmental areas that could be solved by the introduction of environmental taxes. Using examples of the impact the tax policy has had in other countries, the study makes a case for Nigeria. The purpose of this research is, therefore, to examine the possibility of the implementation of an environmental tax in Nigeria and how effective it can be in achieving pollution control. Therefore, the study specifically examined the likely impact of environmental taxes on waste disposal as a precursor to enhancing environmental safety in Nigeria.

Literature review

The management of trash disposal may not garner as much attention as other environmental concerns, but it is nevertheless a critical matter for any government. Because of this, there has been a significant shift in the behavior of households in a lot of different nations throughout the years. The production of trash is an inevitable by-product of many activities, including those involving humans and ecosystems. It is common knowledge that the amount of waste generated rises in direct proportion to the levels of scientific knowledge, consumer spending, industrial output, and technological advancement. This recent and noteworthy increase in waste generation has led to considerable public concern about ecological and environmental activities, and the ecological "sustainability" of current patterns in consumption and production is focused on the generation and disposal of waste. In recent years, there has been a significant increase in the amount of waste that has been generated. Some of these ecological processes, which ultimately lead to the production of trash, leave the ecosystem in a worse state than it was in the beginning.

As a result, the majority of this waste is disposed of in an improper manner, which puts the ecosystem in danger of suffering severe harm (Iyoha et al, 2013). The majority of actions that are harmful to the environment are often the emission of trash as well as the process of extracting natural resources. These two processes are often intertwined. Many of these improper practices regarding the disposal and management of garbage have a deleterious impact on the ecosystem over the course of time. The disposal of waste and the management of waste is, without a doubt, the most obvious of the key ecological and environmental difficulties that a number of towns and cities face. In Nigeria, the majority of the materials used for product packaging are either plastics or nylon, both of which are considered trash. Furthermore, after these materials have been utilized, they are not disposed of in an appropriate manner. The goods, in turn, contribute to the littering of the environment,

and when the rainy season or flooding finally arrives, they lead to the blockage of drainages and roads. In addition, the products contribute to the pollution of waterways (Akinbola, 2009).

Waste that is accumulated in drainages and gutters often prevents the free flow of erosion waters, which increases the chance of floods and, as a result, environmental harm. The incorrect handling of garbage disposal is often the source of the vast majority of flooding incidents that occur in Nigeria. This is due to the fact that almost every nook and cranny in the country is littered with waste products such as sachet water nylon, which is commonly referred to as "pure water." The large size of these sachets, in common parlance, contributes to pollution and constitutes negative environmental issues. Because poor waste disposal management may have such detrimental repercussions, there is a pressing need to create a tax system that discourages waste disposal practices that aren't environmentally sound among both producers and consumers. In a country like Nigeria, where waste practically litters every nook and cranny, a tax system like the environmental tax would be extremely beneficial in addressing these issues. When environmental tax is introduced, it will therefore create an avenue by which waste disposal management can be properly monitored. When environmental tax is introduced, it will therefore create an avenue by which waste disposal management can be properly monitored (Fellerton, 2006).

This research study is grounded in the theory of planned behavior and value-belief-Norm. The Theory of Environmentalism, or the theory of planned behavior, is one of the theoretical models that is typically utilized in the world of literature to investigate pro-environmental behaviors such as food choice, recycling, energy consumption, travel mode choice, water conservation, and ethical investment. Other pro-environmental behaviors include ethical investment and water conservation.

The Theory of Planned Behavior assumes that accurate behavior prediction can be accomplished by asking individuals whether or not they intend to behave in a certain way. At this point, we make the observation that the purpose of the individual being questioned would not manifest itself in behavior if it were physically impossible to do the behavior at issue or if there were unanticipated impediments that obstructed or impeded the route. According to the theoretical model's attitudes, perceived behavioral control and subjective norms are the factors that determine intentions, which would then in turn predict behavior. Additionally, background elements like demographic characteristics are thought to have an influence on behavior through the three determinants and the purpose. These three factors attitudes, subjective standards, and the perceived ability to regulate one's behavior explain a person's behavioral purpose before the behavior itself is carried out. Because of this, the intent may be used as a helpful predictor of the actual behavior. The theory also argues that the perceived behavioral control is an appraisal and careful assessment of the essential skills needed for expressing the behavior and the possibility to overcome any obstacle. This is stated in the second part of the theory. (Wayne, 2019).

The Value-Belief-Norm Theory of Environmentalism This theory states that pro-environmental actions typically take place as a response to a personal or moral initiative regarding such actions, and that these are initiated by individuals or organizations who believe that such environmental conditions could pose threats to other people, species, or the biosphere, and that the actions they plan to initiate could avert those consequences. Specifically, this theory states that pro-environmental actions typically take place in response to a personal or moral initiative regarding such actions. This theory explains why many governments and companies feel the need to manage the ecological damage that constitutes a danger to the global population and species via an effective pollution control system that includes environmental taxation as part of its umbrella (Paul et al, 1999).

Bruvoll and Larsen (2004) investigate the effects that environmental taxes have had on the fluctuation of emissions in Norway. They discovered, via the use of a simulation of applied general equilibrium, that environmental taxes had a considerable impact on the reduction of waste disposal and contributed to a fall of two percent across the board. According to the findings of the research, there has been a considerable drop in the amount of waste produced per unit of GDP, and the immediate result has been a reduction in the amount of waste disposal.

After utilizing a CGE model to explore the effects of various waste management tax developments in China, Liang et al (2007) came to the same result as the study that was cited earlier in their research. Based on the findings of the research, relevant applications of various tax systems were suggested. Iliya (2017) conducted research to determine the extent of environmentally responsible taxation's potential to advance sustainable development. In order to analyze the results of the study's data, the researchers used

both qualitative and quantitative approaches. As a result of the research's results, the paper suggested that the Nigerian federal government should devise a tax system that incorporates environmental tax laws with the goal of imposing a tax levy on individuals and businesses that are responsible for environmental issues.

Oyedokun et al (2018) conducted research on the difficulties environmental accounting and taxes are encountering in Nigeria. According to the findings of the research, the most important obligation for ensuring that this kind of tax system is carried out in its entirety lies with the national government of the country. In his study, Vehmas (2005) considers the experiences that Finland has had with environmentally-based energy taxation. He comes to the conclusion that fiscally-driven deviations from the model environmental tax have weakened the real purpose for which this tax system was formulated. Vehmas's study was published in 2005.

Sterner (2007) investigated the fuel taxes of Europe in their research and found the beneficial long-term impact that such waste management and fossil fuel taxes had in Europe in terms of lowering waste disposal taxand carbon tax. The author demonstrates that the implementation of high gasoline taxes results in a reduction in plastic dispose tax and carbon emissions that is more than half the original amount. In addition to this, the amount of carbon that is present in the atmosphere has decreased by more than 1 ppm. Yan and Crookes (2009) highlight the importance of a scenario that includes fossil fuel taxes as a means of dealing with China's rapidly expanding vehicle industry and energy demand in their research. When compared to the existing scenario, this one has the ability to bring about a reduction in the demand for energy of 16.3 percent, the demand for petroleum of 18.5 percent, and the emissions of greenhouse gases of 16.2 percent in the year 2030. As a result, tangible empirical evidence demonstrated the effectiveness of such environmental related levies.

The research conducted by Convery et al (2007) examines the efficiency of the plastic bag tax that was implemented in Ireland and began operating in the year 2002. The establishment of such a tax system had a significant role in the development of responsible waste disposal management.

The purchase of plastic bags at retail outlets dropped by 90 percent as a direct consequence of the levy, which led to an increase in annual income of almost 13 million euros. This was a significant and easily visible outcome. The report suggested that a fee system similar to this one

be used to stop people from throwing trash away in the wrong way. Within the scope of their research, Deyle and Bretschneider (1995) investigated waste taxes in the United States (in particular taxes on land disposal). According to the findings of the research, increased taxes have a greater propensity to lower the amount of garbage that is delivered to landfills in comparison to other methods of waste management. Odunjo and Oluronke (2013), investigated the reasons why the nation has not yet achieved sustainable environmental management. In order to arrive at its conclusions, the research relied on both previously collected data and the author's own first-hand experiences. The author suggests in his suggestions that the government needs to devote a greater amount of attention to environmental conservation and sanitation and take stringent measures in order to attain this purpose.

Research methodology

The survey research design was employed in order to elicit information from the sampled respondents selected for the study. The choice of this method stems from its high reliability of engaging more honest response than other research methods and the descriptive nature of the study.

The research population includes all state in Nigeria, but it would not be possible to collect data from all the state in Nigeria due to the size of the population. Therefore, a cluster sampling technique was used to choose the South-West geo-political zone out of the six geo-political zones in Nigeria. The choice of South-West geo-political zone of Nigeria was based on menace on environmental pollution in this zone, high level of education and simple convenience. South-West zone comprises six states, namely; Lagos State, Oyo State, Osun State, Ogun State, Ondo State and Ekit State.

For the purpose of picking our sample, the purposive sampling technique was employed due to the size of the population under study. From all the six states (Lagos State, Oyo State, Osun State, Ogun State, Ondo State and Ekit State) in South-West zone four states (Osun State, Ogun State, Ondo State and Ekit State State) were randomly chosen. One hundred respondents were chosen from each of the four selected states.

It is expected that environmental tax will reduce waste disposal on the waterway and environmental tax will reduce erosion. (Appah&Eze, 2013, Lateef et al, 2015). Hence, a functional relationship is expected between environmental tax and water pollution as

Environmental tax = *f(Waste disposal +Erosion)*..*(i)*
This is expressed in code form as
ENT = f (WD+ER)...*(ii)*
This equation is transformed into econometric form as
ENT = β$_0$+β$_1$WD++β$_2$WD+Ɛ...*(iii)*
ENT = Environmental Tax
WD = Waste Disposal
ER = Erosion
β = Unknown Coefficient of the Variables
Ɛ = Error Term

Close ended questionnaire was prepared in the form of five Likert-Scale, where; Strongly Agree (SA) = 5; Agree (A) = 4; Neutral (N) =3, Disagree (D) = 2; and Strongly Disagree (SD) = 1; the use of likert scale is to make it easier for respondents to answer questions in a simple way.

The research instrument used is the structured Likert scale questionnaire consisting of ten (10) questions: Five questions for the dependent variables and five questions for the explanatory variable. The section relates to water pollution and deals with the issues that concern waste disposal on the waterway, throwing of plastic bag on the water channel and erosion. The questionnaire has a Likert scale response of Strongly Agree (SA), Agree (A), Neutral (N), Disagree (D) and Strongly Disagree (SD) with each of them coded as

5,4,3,2, and 1 respectively, that is (Strongly Agree (5) and Agree (4) will be taken as high level of compliance, Neutral (3) taken as undecided while Disagree (2) and Strongly Disagree (1)

The Spearman ANOVA Predictors: (Constant), Environmental Tax was applied to explain the strength of the relationship between the factor in the hypothesis of this research and environmental tax was applied in testing for significant relationship between the means of the variable and environmental tax. These tools were primarily employed to explain the relationship between water pollution and personal waste disposal which is regarded as water pollution.Environmental tax was taken as the dependent variable against the independent variable of water pollution. The study was carried out in South-West zone, Nigeria.

Analysis and results
Environmental Tax and waste disposal

SN	Items	A	SA	D	SD	Mean	SD
1	There is water pollution in Nigeria	87	76	5	15	3.10	0.97
2	Water pollution my not be easily ascertained talk less of imposing levy on offenders	86	75	13	9	2.85	1.03
3	Compliance with environmental regulation on waterway may be difficult	67	61	25	30	2.61	1.11
4	Weak compliance mechanism will vitiate environmental tax on waste disposal	89	71	11	12	1.70	0.84
5	Taxation for water pollution will not increase government tax revenue	34	21	67	61	2.78	1.13
6	Environmental tax will not reduce waste disposal	61	23	56	43	2.63	1.14

H$_{01}$: There is no significant relationship between Environmental Tax and Waste Disposal
Table 1.1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.837[a]	.700	.698	.47684

a. Predictors: (Constant), Environmental Tax

Table2:   **ANOVAª**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	96.069	1	96.069	422.516	.000ᵇ
	Residual	41.155	181	.227		
	Total	137.224	100			

a. Dependent Variable: Waste Disposal
b. Predictors: (Constant), Environmental Tax

Summary of ANOVA showing the impact of Environmental Tax on waste disposal

ITEMS		Sum of Squares	df	Mean Square	F	Sig.
There is problem of waste disposal in Nigeria	Between Groups	119.406	3	39.802	399.862	.000
	Within Groups	17.818	92	.100		
	Total	137.224	100			
Waste disposal may not be easily ascertained talk less of imposing levy on offenders	Between Groups	96.013	3	32.004	255.100	.000
	Within Groups	22.457	92	.125		
	Total	118.470	100			
Compliance with environmental regulation on waste disposal may be difficult	Between Groups	200.855	3	66.952	1278.327	.000
	Within Groups	9.375	92	.052		
	Total	210.230	100			
Weak compliance mechanism will vitiate environmental tax on waste disposal	Between Groups	109.200	3	36.400	284.952	.000
	Within Groups	22.866	92	.83		
	Total	132.066	100			
Taxation for waste disposal will not increase government tax revenue	Between Groups	172.940	3	57.647	213.129	.000
	Within Groups	48.415	92	.270		
	Total	221.355	100			
Environmental tax will not reduce waste disposal	Between Groups	227.023	3	75.674	518.495	.000
	Within Groups	26.125	92	.146		
	Total	253.148	92			

Discussion

From the results obtained above, the following can be deduced. Out of 100 respondents used for the analysis, based on ANOVA summary result which reflected that 96 percent of the respondents strongly agreed with the notion to great extent that environmental tax on waste disposal revealed that the benefits derived from environmental tax have significant effect on waste disposal because the result clearly revealed waste

disposal posed a great challenge to the environment which is very harmful in the community, regardless of this representation by the respondents on the above subject matter, 96 respondents which represent 50 percent strongly agreed that. Environmental tax have strong relationship with waste disposal which is a clear indication that if environmental tax has been put in place it will curb the menace of uncultured waste disposal in the environment and anyone found guilty will face the tax burden. Therefore, from the results obtained it is affirmative with certainty to conclude that benefits derived from introduction of environmental tax has significant effect on pollution control. This is based on the fact that a large percentage (90.8 percent) of the respondents is in concurrence with the argument that environmental tax has significant effect on pollution control.

Conclusion

This research comes to the conclusion that water pollution has been a major catastrophe that has been experienced all across the globe, including in Nigeria. If environmental taxes are implemented, they will be a good source of income generation to the government, which is a dividend of promoting technology advances towards a cleaner environment and effectively regulating environmental protection activities, particularly as an effective and efficient complement to other regulatory efforts. If environmental taxes are introduced, they will also be a dividend of encouraging technological advancements towards a cleaner environment. Therefore, the introduction of environmental levies on waste disposal would lead to an enormous control of pollution in Nigeria, which will ultimately result in a reduction in the quantity of waste disposal. This is due to the fact that pollution makes up a significant portion of the environmental risk; as a result, the management of pollution in Nigeria as a whole will be aided, and the region will become more hospitable for human habitation and more sustainable in the long run.

Accordingly, the report suggests that the Federal Government, namely the Federal Inland Revenue Service, Public awareness programs should be initiated by the Federal Inland Revenue Service in order to educate the general public about the topic of environmental taxation. These programs should inform people about the dangers of pollution and the fact that those who are found to be responsible for the creation of any form of harmful pollution are obligated to pay a tax. Additionally, these programs should explain that the tax should be structured in such a way that it places the burden of taxation on those who are responsible for the production of a specific environmental problem. For best clarity further scientific investigation on how environmental tax and can reduce waste disposal with response to climate change should be conducted.

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