



Understanding the Powers and Duties of the Office of the Tax Ombud in Nigeria

Tax Practice Insight

October 2025

P a g e s	C O N T E N T S
2	Introduction
2	The Office of the Tax Ombud under the Joint Revenue Board Act
3	Functions of the Office of the Tax Ombud
4	Limitation on the Authority of the Office of The Tax Ombud
5	Procedure for Filing A Complaint
5	A Glance at the Operation of the Ombud in Select Jurisdictions
8	Implications for Taxpayers
9	Issues arising from the Nigerian Ombud System
12	Recommendations
13	Conclusion

1. Introduction

Taxes play a crucial role in shaping a nation's economic landscape, as they significantly impact the nation's fiscal health and long-term growth.¹ They are a critical tool for government revenue generation, providing the government with income to fund infrastructure, social programmes, and public services.² However, despite the critical contributions of taxes to revenue generation, Nigeria's tax-to-GDP ratio of 13.5% (as of 2024) remains the lowest in Africa.³ These low figures reflect deep-seated challenges, one of which is the inefficient and fragmented tax administration, as well as arbitrary assessments by tax authorities, which have negatively impacted taxpayer compliance.⁴

In response to these issues, the President signed into law the Nigeria Tax Reform Acts⁵ aimed at enhancing revenue generation and collection, simplifying compliance procedures, and ensuring effective tax administration.⁶ Among the Acts is the Joint Revenue (Establishment) Board Act, 2025 (**JRBA**), which introduces a novel provision, the Office of the Tax Ombud, a provision previously absent from Nigeria's tax laws. The Office of the Tax Ombud is an independent and impartial arbiter empowered, among other functions, to review and resolve tax-related complaints.

This article, therefore, examines the powers, duties, and limitations of the Office of the Tax Ombud in Nigeria as set out in the JRBA.

2. The Office of the Tax Ombud under the Joint Revenue Board Act

An ombudsman is an independent official who receives complaints,

1 Adebowale Ogunsola, 'Taxation and Economic Development in Nigeria' (2023) *Malet Journal of Accounting and Finance* <https://majaf.com.ng/index.php/majaf/article/view/109/77> Accessed on July 19, 2025

2 Whitney Igariwey, 'The Impact of Tax Reforms on Businesses and Individuals in Nigeria' (2025) National Assembly Library Trust Fund <<https://naltf.gov.ng/the-impact-of-tax-reforms-on-businesses-and-individuals-in-nigeria/#:~:text=Taxation%20is%20a%20critical%20tool,oil%20revenue%2C%20and%20improve%20compliance.>> Accessed on July 19, 2025

3 Augusto & Co., 'Rewriting the Social Contract: Tax Reform and Nigeria's Path to Prosperity' (2025) <<https://www.agusto.com/publications/rewriting-the-social-contract-tax-reform-and-nigerias-path-to-prosperity/#:~:text=Our%20research%20laid%20bare%20a,into%20a%20perilous%20debt%20cycle.>> Accessed on July 19, 2025

4 Edori Daniel Simeon, Edori Iniviei Simeon and Idatoru Roberts, 'Issues and Challenges Inherent in the Nigerian Tax System' (2013) 2 (4) *American Journal of Management Science and Engineering* <https://www.researchgate.net/publication/321650051_Issues_and_Challenges_Inherent_in_the_Nigerian_Tax_System> accessed July 2025.

5 The Nigeria Reform Acts comprise of four Acts: The Nigeria Tax Act, Nigeria Revenue Service (Establishment) Act, Nigeria Tax Administration Act, and the Joint Revenue Board (Establishment) Act, 2025.

6 Roseline Azubuike (n 1).

investigates, recommends corrective action, and issues reports.⁷ Generally, the Tax Ombud's mandate across jurisdictions is to “review and address any complaint by a taxpayer regarding a service matter or a procedural or administrative matter.”⁸ In other words, the Office of the Tax Ombud serves as an intermediary between taxpayers and tax authorities. The establishment of the Office of the Tax Ombud across jurisdictions such as Tanzania,⁹ South Africa, the United States of America, and now, Nigeria reflects a global recognition of the need for an independent taxpayer protection. The Joint Revenue Board Act establishes the “Office of the Tax Ombud” in Nigeria to serve as an independent and impartial arbiter for reviewing and resolving complaints related to taxes, levies, regulatory fees, charges, customs duties, or excise matters.¹⁰ The President appoints the Tax Ombud and serves as the Chief Executive and Accounting Officer of the Office of the Tax Ombud, holding office for a term of four years, renewable for an additional four years.¹¹

3. Functions of the Office of the Tax Ombud

The JRBA confers statutory powers and functions on the Office of the Tax Ombud to facilitate efficient dispute resolution and protect the rights of taxpayers.¹² Its functions can be grouped into two broad categories: functions to the taxpayer and functions to the government.

To the taxpayer

The Office of the Tax Ombud serves as an independent and impartial arbiter to review and resolve tax-related complaints.¹³ It is tasked with investigating complaints of taxpayers against tax authorities, agencies, or their officials for maladministration.¹⁴ Upon receiving these complaints and conducting investigations, it may issue non-binding resolutions through mediation and conciliation to aggrieved taxpayers.¹⁵ The Office of the Tax Ombud also serves in an advisory capacity, providing feedback and

7 International Ombudsman Institute, 'The Concept of the Ombudsman' <file:///C:/Users/oademuson/Downloads/AORC%20Webinar%20-%20Concept%20of%20the%20Ombudsman%20-%20Presentation%20Chille%20Igbawua%20(Nigeria)%20(1).pdf> Accessed on July 19, 2025

8 Fareed Moosa, 'Will the Tax Ombud be an Effective Protector of Taxpayers' Rights?' (2017) 3 *HSOA Journal of Forensic, Legal & Investigative Sciences* <10.24966/FLIS-733X/100019> accessed 20 July 2025.

9 The Citizen, 'The Office of the Tax Ombudsman Set to Expedite Complaints Resolution' (The Citizen, 8 June 2022) <<https://www.thecitizen.co.tz/tanzania/oped/the-office-of-the-tax-ombudsman-set-to-expedite-complaints-resolution-3844582>> accessed 15 July 2025.

10 Joint Revenue (Establishment) Board Act, 2025, s.36(1)

11 Joint Revenue (Establishment) Board Act, 2025, s.37(1).

12 Fareed Moosa, 'Will the Tax Ombud be an Effective Protector of Taxpayers' Rights?' (2017) 3 *HSOA Journal of Forensic, Legal & Investigative Sciences* <10.24966/FLIS-733X/100019> accessed 20 July 2025.

13 Joint Revenue (Establishment) Board Act, 2025, s.40(1).

14 Ibid.

15 Joint Revenue (Establishment) Board Act, 2025, s.40.

recommendations to revenue authorities and other government agencies based on the results of its investigations for implementation. The Office of the Tax Ombud also reviews systemic issues in fiscal policies.¹⁶

The Tax Ombud, in protecting the interests of taxpayers, can institute legal proceedings on behalf of the taxpayer before the appropriate courts.¹⁷ The Office of the Tax Ombud is also required to raise awareness of taxpayer rights, the functions of tax authorities, and its own role. It acts as a watchdog of the taxpayer against any arbitrary fiscal policy of the Government. In carrying out its functions on behalf of the taxpayer, the Office of the Tax Ombud is required to act in good faith, maintain independence, disclose any conflicts of interest, and refrain from making a secret profit.¹⁸ In the exercise of its functions under this Act, the Office of the Tax Ombud is not required to charge a fee.¹⁹

To the government

In addition to its functions towards the taxpayer, the Office of the Tax Ombud owes specific duties to the Government, including reporting obligations. The Office of the Tax Ombud is required to furnish the National Assembly with an estimate of annual income and expenditure for the succeeding year and submit to the Minister of Finance a report of its activities, which are also to be presented to the President and the National Assembly alongside audited accounts.²⁰ The reporting functions of the Office of the Tax Ombud to the Government serve as both a mechanism of institutional accountability and as a reflection of its funding structure, as its operational resources are sourced by the government.²¹

4. Limitation on the Authority of the Office of The Tax Ombud

Although the Office of the Tax Ombud is endowed with extensive powers, it lacks enforceable authority.²² The Office of the Tax Ombud is without authority to determine tax liabilities, assess duties, or interpret tax laws,

¹⁶ Ibid.

¹⁷ Joint Revenue (Establishment) Board Act, 2025, s.40.

¹⁸ Joint Revenue (Establishment) Board Act, 2025, s.42.

¹⁹ Joint Revenue (Establishment) Board Act, 2025, s.40(2).

²⁰ Joint Revenue (Establishment) Board Act, 2025, SS. 46 and 48.

²¹ Joint Revenue (Establishment) Board Act, 2025, s.44.

²² Andersen Nigeria, *From Tax Appeal Tribunal to Tax Ombud: Old Wine in a New Bottle* (Andersen, 19 July 2024) <<https://ng.andersen.com/from-tax-appeal-tribunal-to-tax-ombud-old-wine-in-a-new-bottle/#:~:text=The%20Tax%20Ombud%2C%20under%20the,or%20abuse%20by%20tax%20officials>> accessed 16 August 2025.

except in relation to administrative, procedural, or operational aspects which is exercised by investigating complaints of the taxpayer, issuing non-binding resolutions and providing feedback to tax authorities.²³ The Office of the Tax Ombud lacks judicial powers and cannot override the binding decisions of courts or tax tribunals, nor can it intervene in tax policy or rate-setting decisions. The Office of the Tax Ombud may be aptly characterised as a forum for taxpayer grievances, albeit one with limited authority to effect change, particularly since the submission of complaints remains entirely at the taxpayer's discretion.²⁴

5. Procedure for Filing A Complaint

The JRBA stipulates that any individual may lodge a complaint with the Office of the Tax Ombud, and the complaint must be submitted in writing or through any other means or platform as may be specified by the Office of the Tax Ombud.²⁵ Complainants are only allowed to lodge complaints that remain unresolved by the relevant agencies.²⁶ The Office of the Tax Ombud does not entertain anonymous complaints, and upon receiving a properly lodged complaint, it shall begin an investigation unless the complaint relates to facts of a criminal nature. In such an instance, the complaint shall be referred to the relevant law enforcement agency.²⁷

6. A Glance at the Operation of the Ombud in Select Jurisdictions

The Taxpayer Advocate Service (TAS) – USA

The structural setup of the TAS raises substantial concerns regarding its independence. For instance, the National Taxpayer Advocate (NTA) is appointed by the Secretary of the Treasury, following consultation with the IRS Commissioner. Notably, all TAS employees are required to report directly to the NTA.²⁸ Therefore, the TAS is set up within the Internal Revenue Service, the body whose actions it is mandated to investigate.

²³ Joint Revenue (Establishment) Board Act, 2025, s.43.

²⁴ Andersen Nigeria (n 31).

²⁵ Joint Revenue (Establishment) Board Act, 2025, s.49.

²⁶ Ibid.

²⁷ JRBA (n 24).

²⁸ Internal Revenue Code, 7803 (c)(4)(A)(i)

On the other hand, the strength of the TAS stems from the strong and clear legal framework that establishes it. According to section 7803(c)(2) of the Internal Revenue Code, the TAS has the mandate to aid taxpayers in settling their problems with the Internal Revenue Service.²⁹ Pursuant to the above law, the TAS identified five strategic goals to guide its leadership in discharging its duties. Further to these goals, the TAS, in its Operational Plan for the 2024 Fiscal Year, further delineated forty-five (45) objectives which comprise various strategic actions to be completed before 2027 to further help the TAS achieve its mission as defined by the Internal Revenue Code.³⁰ Therefore, the strength of the TAS lies in its proactive approach to handling taxpayer complaints, as well as the fact that its services are free.³¹

Like the TAS, the Nigerian Ombud should extend its remit beyond the statutory responsibilities prescribed under the enabling provisions of the JRBEA in assessing its efficiency. It should set internal benchmarks and develop strategies for achieving them within defined timelines. Such an approach would demonstrate accountability to Nigerian taxpayers and foster greater confidence in the institution.

Inspector-General of Taxation & Taxation Ombudsman (IGTO) – Australia

The IGTO makes a significant contribution to the equity and fairness of the Australian tax administration system and process. It investigates, without undue influence, the administrative actions and decisions of the dual bodies of the Australian Taxation Office (ATO) and the Tax Practitioners Board (TPB).

The IGTO has helped to improve the effectiveness of the ATO and TPB's complaint management systems.³² In FY22, the IGTO commenced 421 dispute investigations into the actions and decisions of the ATO/TPB, finalising 418 of them. This reveals the urgency with which the IGTO fulfils its obligations, thus facilitating an efficient investigative process.³³

²⁹ Internal Revenue Code S. 7803(C)(2)

³⁰ Taxpayer Advocate Service Operational Plan (Fiscal Year 2024) <https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2023/11/2024_TAS_Operational_Plan.pdf> Accessed on July 20, 2025.

³¹ Demystifying Tax Audits With the Assistance of the Taxpayer Advocate Service (2025) <<https://www.ledinghamlaw.com/demystifying-tax-audits-with-the-assistance-of-the-taxpayer-advocate-service-2/>> Accessed July 20, 2025

³² Sourdin et al (2020), 'Return on Investment of Effective Complaints Management: Public Sector Organizations,' 60 as cited in Inspector-General of Taxation Annual Report 2021-22 <<https://www.transparency.gov.au/publications/treasury/inspector-general-of-taxation/inspector-general-of-taxation-annual-report-2021-22/part-2---performance-report/annual-performance-statements>> Transparency Portal, Accessed July 20, 2025

³³ Inspector-General of Taxation Annual Report 2021-22 (Annual Performance Statements) <<https://www.transparency.gov.au/publications/treasury/inspector-general-of-taxation/inspector-general-of-taxation-annual-report-2021-22/part-2---performance-report/annual-performance-statements>> Transparency Portal, Accessed July 20, 2025

Moreover, based on an independent survey of complaints regarding the views on the IGTO's investigation services, 69% of taxpayers reported overall satisfaction with the IGTO's dispute investigation service. This shows that, on average, taxpayers are content with the service delivery of the IGTO. This accounts for taxpayer trust in the fairness of the tax administration process and encourages voluntary compliance.³⁴

In the Nigerian context, the Tax Ombud can draw valuable lessons from the IGTO's model by prioritising timeliness and measurable outcomes in its remedial processes. Establishing clear performance indicators—such as the number of investigations initiated and concluded within each fiscal year—not only enhances operational transparency but also signals institutional commitment to efficiency.

Office of the Tax Ombud (OTO) - South Africa

The OTO was established in 2013 as a secondary means for taxpayers in South Africa to obtain relief should the primary procedure – a complaint to the South African Revenue Service (SARS) – fail. How has it been faring? According to the Office of the Tax Ombud Annual Report for the 2022/2023 reporting period, 17,249 taxpayers interfaced with the office, with 13,284 queries and 3,965 complaints. Notably, the OTO captured and acknowledged 85% of the complaints within two business days, lending strong credence to its efficiency.³⁵

Furthermore, the OTO finalised 1,561 complaints in 2021/22, in contrast to the 1,340 settled complaints in 2022/23. This represents a 16% progress rate over the course of one year. But the progress was not merely in resolving complaints; it was also in providing adequate redress. In 2021/22, vide the intervention of the OTO, the value of the top ten tax refunds collectively advanced to taxpayers surpassed R215 million, a staggering 38% increase from the R156 million returned in 2020/21.³⁶

Like the OTO, the Nigerian Ombud should also adopt a results-oriented approach by demonstrating how its interventions translate into tangible

34 Inspector-General of Taxation Annual Report 2021-22 (Annual Performance Statements) <<https://www.transparency.gov.au/publications/treasury/inspector-general-of-taxation/inspector-general-of-taxation-annual-report-2021-22/part-2---performance-report/annual-performance-statements>> Transparency Portal, Accessed July 20, 2025.

35 Gerhard, 'Nienaber Tax Ombud: How It Works And How It Is Performing' (2024) <<https://www.lexology.com/library/detail.aspx?g=cebd2ba7-8c08-4aab-945e-4a410fb41529>> Accessed July 20, 2025

36 Ibid



relief for taxpayers. This would not only enhance accountability and transparency but also position the Ombud as a credible, proactive partner in strengthening tax administration and building lasting public confidence.

As the Office of the Tax Ombud and its functions are a novel feature of our tax laws, concerted efforts must be made to facilitate public awareness of the Office's existence and its functions, thereby affording taxpayers the opportunity to leverage the benefits of the same.

7. Implications for Taxpayers

Improved Taxpayer Confidence

Taxpayers are more likely to engage transparently with tax authorities when there is a trusted, neutral mechanism for grievance. This is because transparency helps to mitigate the perceived risk of arbitrary taxation. Studies on the slippery slope framework³⁷ have demonstrated that trust in the relevant tax authority is a crucial factor in determining tax compliance.³⁸ Notably, the presence of a credible tax ombud is also a veritable incentive for improved FDI.

Dispute Cost Reduction

The Office of the Tax Ombud provides a low-cost, non-litigious avenue for resolving tax-related disputes. Notably, the JRBA provides that the Office of the Tax Ombud shall not charge a fee in the exercise of its functions.³⁹ This makes it a cost-free alternative to the traditional dispute resolution route involving the Tax Appeal Tribunal and the relevant courts established in Section 6 of the 1999 Constitution (as amended). This saves valuable time and resources that would have been depleted on formal litigation or prolonged audits.

37 This refers to the dynamics in the relationship between enforced compliance and voluntary compliance, depending on the power of the authorities and the trust in the authorities.

38 Sandra Aulia et al, 'Trust, Power, and Tax Risk into the "Slippery Slope": A Corporate Tax Compliance Model,' (2022) Sustainability <

39 Joint Revenue Board (Establishment) Act (2025) s. 41(2)

Policy Feedback Loop

The ombud's reports and recommendations may influence tax policy reform in favour of more business-friendly environments. For instance, identifying excessive penalties can lead to regulatory improvements. Beyond the letter of the law, the feedback would secure much-needed financial relief for taxpayers on the wrong side of the unfair tax practices.

8. Issues arising from the Nigerian Ombud System

Office of the Tax Ombud; Judicial, Quasi-Judicial or Neither?

It is essential to comprehend the scope of the Office of the Tax Ombud's ('the Office') role within the Nigerian Tax Administration system. The Tax Ombud, as established by the JRBA, is an independent corporate body responsible for investigating tax-related complaints, specifically those connected to unfair treatment, administrative delays, or abuse by tax officials.⁴⁰ The Office of the Tax Ombud is thus not a judicial body. The argument can be made that it is a quasi-judicial body, given its statutory power to serve as an independent arbiter in resolving complaints related to tax.⁴¹ Nonetheless, the argument can also be made that it is not a quasi-judicial body in the strict sense of the word.

From a community reading of the relevant sections of the JRBA, it does not have judicial powers in the strict or even loose sense of the word. This argument gains credence in the statutory power of the Office of the Tax Ombud to institute legal proceedings on behalf of the taxpayer, rather than adjudicate in such proceedings. Its core function, thus, seems to be the investigation of complaints related to taxpayer rights and the associated duties with such a function

Furthermore, the JRBA outlines the limitations of the Office's authority, which are crucial to understanding the nature of its role as an arbiter. Pursuant to Section 43 of the Act, the Office's jurisdiction does not include the interpretation of tax legislation, except for operational, procedural, and

40 Patience Aliu and Chinenye Eze, 'From Tax Appeal Tribunal to Tax Ombud: Old Wine in New Bottle?' Andersen (2025) <<https://ng.andersen.com/from-tax-appeal-tribunal-to-tax-ombud-old-wine-in-a-new-bottle/>> Accessed July 20, 2025

41 Joint Revenue Board (Establishment) Act (2025) s. 41(1)(a)

administrative issues arising from the application of the relevant legislation.⁴² This means the Office cannot make any interpretation on substantive matters of tax legislation – the bulk of which forms the basis of taxpayer complaints. Additionally, the Office is prohibited from making determinations regarding tax liability, duty, or the issuance of any tax assessment.⁴³

It would seem the functions of the Office serve more advisory than punitive or directly remedial purposes. It is empowered to make recommendations based on the findings of its investigations,⁴⁴ but is empowered no more beyond that.⁴⁵ It lacks the judicial or quasi-judicial functions to hear evidence, conduct hearings, and make binding decisions. It also lacks the power to impose any penalty upon a successful finding of unfair practices by a relevant tax authority. This leaves much to be desired in terms of measuring the efficiency of the Office, the relevance of its recommendations, and so forth.

It is, however, worthy of note that perhaps the problem lies more in our conceptualisation of the Ombud than in the duties therein. In this regard, it is suggested that the authority of the Ombud does not involve ordering organisations to act on a perceived or actual problem; rather, it involves assisting the organisation in identifying the problem from different perspectives.⁴⁶

This means the Office of the Ombud is, by definition, a body created for dispute resolution, not through adjudication, but through fact-finding and recommendations in themselves. Critiquing it for its non-binding decisions is thus akin to inventing a car for the specific purpose of road transportation and then critiquing it for not flying like an aeroplane – its functions are circumscribed by its purpose.

Institutional Independence of the Office: Mirage or Reality?

Perhaps the most essential requirement for the efficiency of the Office of

42 Joint Revenue Board (Establishment) Act (2025) s. 43(a)

43 Joint Revenue Board (Establishment) Act (2025), s. 43(c)

44 Joint Revenue Board (Establishment) Act (2025), s. 41(1)(f)

45 Save for the referral to the relevant legislative body for the exercise of their oversight functions. See Section 4(2) of the Third Schedule to the JRBA

46 Bagget, A, 'Canada's Tax Ombudsman: Making a Difference' (2009) Canadian-Money-Advisor.Ca. 27 May. <<https://canada.revenue.agency.angelfire.com>> Accessed November 4, 2012 as cited in C. Ofori-Boateng, 'Factors to Consider When Establishing an Effective Tax Ombudsman in South Africa,' Mini-dissertation in partial fulfilment of the requirements for the degree Magister Commercii in South African and International Taxation at the Potchefstroom Campus of the North-West University, May 2014 <<https://repository.nwu.ac.za/server/api/core/bitstreams/ebc1c6e1-b297-4cc2-8473-d00392c81f74/content>> Accessed July 20, 2025.

the Tax Ombud is its independence. The Office must thus be structurally and financially set up in such a way as to guarantee its independence. Notably, the JRBA stipulates that the Tax Ombud, who serves as the Chief Executive and Accounting Officer of the Office, shall be appointed by the President upon the recommendation of the Minister of Finance.⁴⁷ This raises concerns about independence, as the appointment of the Tax Ombud is subject to confirmation of the President, the tax agencies of whom are to be investigated by the Office.

Also, the Act provides that the Office shall be funded through appropriation by the National Assembly.⁴⁸ Again, this portends serious independence concerns as the funding of the Office is subject to an arm of the federal government, the tax agencies of which it is mandated to investigate. Nevertheless, it is praiseworthy that the Office's funding comes directly from the National Assembly, rather than through the National Revenue Service. This helps, in no small measure, to ensure the independence of the Office.

A look at the institutional structure of the Ombudsman in other Countries is apt at this juncture. In Kenya, the Ombudsman is established within the Kenyan Revenue Authority, a structure that raises doubts about the impartiality of the Ombudsman's assessments. The Office of the Tax Ombud in South Africa is institutionally more independent; nevertheless, the organogram shows it is accountable to the Minister of Finance.⁴⁹ This demonstrates that in most jurisdictions, it is challenging to establish an institutional structure for the Ombud that is entirely independent of the government. At best, a direct relationship may be obviated by the structure in the legal framework, but an indirect relationship will always be present.

Potential Inefficiency Due to Underfunding?

Worthy of note is section 44(1) of the JRBA, which provides for the funding of the Office of the Tax Ombud via appropriation by the National Assembly. Sub-section two (2) further provides additional funding through other

⁴⁷ Joint Revenue Board (Establishment) Act (2025) s. 37(1)(a)

⁴⁸ Joint Revenue Board (Establishment) Act (2025) s. 44(1)

⁴⁹ Inspector-General of Taxation Annual Report 2021-22 (Annual Performance Statements) <https://www.transparency.gov.au/publications/treasury/inspector-general-of-taxation/inspector-general-of-taxation-annual-report-2021-22/part-2---performance-report/annual-performance-statements> Transparency Portal, Accessed July 20, 2025, See also Section 14 of the Tax Administration Act, 2011

means, including take-off grants from the government, as well as donations and gifts of tangible and intangible property by natural and artificial persons on terms and conditions not contrary to the objectives and functions of the Office.

There is thus ample provision for the funding of the Office. Reasonable apprehension, however, exists, as the funding of the Office is dependent on the goodwill of the National Assembly and the philanthropy of private entities regarding the quantum of funds to be appropriated or donated, as the case may be. In this regard, the underfunding of the body will, in no small measure, cripple its activities.

9. Recommendations

Following the issues examined and the analysis of the Office of the Tax Ombud in Nigeria, the following practical recommendations are highlighted to aid the efficiency of the Office of the Tax Ombud, to bridge existing gaps and to ensure a more sustainable environment that supports the long-term growth of the Office of the Tax Ombud in carrying out its functions.

- *Legislative strengthening of the ombud authority:* In order to give legal weight to the recommendations of the Office of the Tax Ombud in Nigeria, it might be necessary to equip the Office with an enforcement mechanism to sanction non-compliance or publish defaulters.
- *Facilitation of the establishment of ombuds structures:* Given the anticipated volume of complaints to the Office of the Tax Ombud, a more robust decentralisation model is advisable to ensure prompt and thorough resolution of these complaints. The JRBA mandates a head office in the Federal Capital Territory and at least one branch in each of the six geopolitical zones.⁵⁰ This configuration remains sub-optimal: each zone encompasses a substantial and diverse taxpayer base whose service needs are unlikely to be met effectively by a single branch.

50 Joint Revenue Board (Establishment) Act (2025), s.3s

Hence, additional zonal or state-level offices supported by digital intake channels would materially enhance accessibility, reduce resolution times, and improve overall taxpayer satisfaction.

- *Integration with digital tax complaint platforms:* The reporting system for complaints should be fully automated to facilitate the speedy investigation of the said complaints. A portal should be created to enable taxpayers to log in to view the status of their complaint at intervals.
- *Public reporting and accountability metrics:* The Office of the Tax Ombud should have a system of public accountability that monitors its performance. It could do this by publishing (where possible) testimonials of taxpayer complaints that were successfully investigated and resulted in positive returns for the taxpayer. There could also be periodic polls on user satisfaction to measure the popularity of the Office among the citizenry.

10. Conclusion

The Office of the Ombud in Nigeria is important for fiscal oversight and administrative justice. As noted, the Office of the Tax Ombud performs a mediatory role by investigating complaints against public authorities, particularly revenue-collecting agencies, and making non-binding recommendations aimed at ensuring fairness, legality, and efficiency in public administration.

However, the Office of the Tax Ombud is significantly limited with the non-enforceability of its recommendations, which are often subject to the goodwill of the agencies under review. Also, the Office of the Tax Ombud may be incapacitated by inadequate funding, limited jurisdiction, or political interference. This underlines the necessity for targeted reforms to enhance the Office of the Tax Ombud's independence and establish binding mechanisms for enforcement.

If adequately empowered and supported, the Office of the Tax Ombud holds the potential to strengthen taxpayer rights, and to cultivate a culture of transparency and administrative justice. Amid ongoing fiscal reforms and an era of digital governance, the role of the Office of the Tax Ombud should not only be sustained but also strengthened to effectively address evolving demands.

CONTRIBUTORS



Dr Jude Nnodum, Jnr
Tax Practice Unit



Mosunmola Adefarati
Tax Practice Unit



Oluwafoyinsade Ademuson
Tax Practice Unit



Faithful Ayo-Salako
Tax Practice Unit



Contact

LAGOS

KENNA Place
8, Ogunyemi Road, Palace Way, Oniru
PO Box 73002, Victoria Island, Lagos

ABUJA

1st Floor, Novare Central
Plot 502 Dalaba Street,
Wuse Zone 5, FCT 900285, Abuja

ENUGU

3 Emmanuel Ngwu Street,
Thinkers' Corner,
Enugu, 400001

+234 811 395 1052, +234 811 395 1053
counsel@kennalp.com

