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## The Possibilities of Democracy in Spinoza and Hobbes

By Livia Liria Avelhan

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**Abstract-** Based on the works Leviathan, by Thomas Hobbes, and Political Treaty, by Baruch de Spinoza, this paper aims to study the extent to which the theme of democracy is present in the thinking of the two philosophers. To do so, a review of the political and anthropological concepts of both – such as pact and marital status, forms of government, human nature, state of nature and freedom – will be made. Then, the intention is to find, in the relation between such concepts, the ideas that will reflect in the conceptions of the two authors about democracy.

**Keywords:** *spinoza, hobbes, democracy, civil state, human nature.*

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# The Possibilities of Democracy in Spinoza and Hobbes

Livia Liria Avelhan

**Abstract** Based on the works *Leviathan*, by Thomas Hobbes, and *Political Treaty*, by Baruch de Spinoza, this paper aims to study the extent to which the theme of democracy is present in the thinking of the two philosophers. To do so, a review of the political and anthropological concepts of both – such as pact and marital status, forms of government, human nature, state of nature and freedom – will be made. Then, the intention is to find, in the relation between such concepts, the ideas that will reflect in the conceptions of the two authors about democracy.

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## I. INTRODUÇÃO

As obras de Spinoza e Hobbes, datadas do século XVII, continuam exercendo grande influência nos estudos políticos do XXI. O conflito entre as forças de cunho construtivo e imanente e as forças de tentativa de restauração da ordem<sup>1</sup>, característico da Idade Moderna, teve reflexos no campo filosófico-político e, portanto, também nas ideias de Hobbes e Spinoza. Tomando como base a obra *Leviatã*, Thomas Hobbes, considerado um precursor da teoria do Estado Moderno, ilustra bem a defesa da construção de um aparelho político baseado na soberania absoluta do Estado e na representação como resposta a uma natureza humana conflituosa marcada pela desconfiança. Por sua vez, Spinoza, partindo de uma concepção mais flexível da natureza humana, defende que a democracia é a melhor forma possível de governo.

Dito isso, este trabalho pretende analisar possíveis motivos que permitiriam compreender por que a democracia parece ser uma forma de governo mais plausível na obra de Spinoza do que na de Hobbes. Para isso, serão apresentados vários conceitos-chave, em uma sequência decrescente, que ajudam na construção de uma resposta. Primeiramente, será exposta a vertente propriamente política dos autores, englobando suas ideias sobre o pacto que funda o Estado, as formas de governo e a configuração do estado civil. Posteriormente, serão examinadas suas concepções antropológicas, tais como a natureza humana, o estado de natureza, a liberdade e a

obediência. Por fim, a terceira seção procurará desenvolver a ligação entre os argumentos antropológicos e políticos de Spinoza e Hobbes e, assim, apontar possíveis justificativas relacionadas à temática da democracia em suas obras.

Consciente da profundidade de outros estudos realizados tanto sobre a temática da democracia quanto das obras de Hobbes e Spinoza, este artigo não intenciona esgotar o tema nas poucas páginas que o compõem. Não se trata de uma análise da democracia, mas sim do lugar que esta ocupa nas obras dos dois filósofos. Ademais, cabe ressaltar que, ainda que na obra *Tratado Político*, de Spinoza, esteja ausente justamente a parte que versaria sobre a democracia,<sup>22</sup> é possível tecer considerações relevantes sobre o tema com o apoio do restante da obra e também com a colaboração de comentadores.

## II. AS FORMAS POLÍTICAS

Segundo Hobbes, para que o Estado seja fundado, é realizado um pacto no qual todos os indivíduos, até então vivendo em estado de natureza, renunciam e transferem seus direitos para um homem (ou assembleia de homens) que, em troca, oferece-lhes segurança. Mas, como Hobbes considera que “a força das palavras é demasiado fraca para obrigar os homens a cumprirem seus pactos” (HOBBS, 1983, p. 51), é necessário que haja medo das consequências de não cumprir o acordado ou, mais raro, suficiente orgulho de não faltar com a palavra dada. Sendo assim, deve haver um poder coercitivo que obrigue os homens a cumprirem seus pactos mediante o temor de algum castigo. Uma vez realizado o pacto, as diversas vontades dos homens ficam reduzidas a uma só vontade, a do soberano, e essa união em uma só pessoa chama-se Estado – ou *Leviatã*. A partir desse momento, passa a existir, na figura do Estado, o poder coercitivo capaz de obrigar o cumprimento do pacto, “pois graças a esta autoridade que lhe é dada por cada indivíduo no Estado, é-lhe conferido o uso de tamanho poder e força que o terror assim inspirado o torna capaz de conformar as vontades de todos eles” (HOBBS, 1983, p. 61). Ressalta-se que o pacto é igualmente válido e obrigatório tendo sido ele aceito por vontade própria (Estado por instituição) ou por medo

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<sup>1</sup> NEGRI e HARDT, 2006.

<sup>2</sup> Devido à morte de Spinoza enquanto o *Tratado Político* ainda estava sendo escrito, a obra encontra-se incompleta

(Estado por aquisição). O único direito que não pode ser transferido é o de defender-se e livrar-se da morte.

Uma vez criado o Estado e tendo sido definido seu representante, todos os homens, sem exceção, devem “autorizar todos os atos e decisões desse homem ou assembleia de homens, tal como se fossem seus próprios atos e decisões, a fim de viverem em paz uns com os outros e serem protegidos dos restantes homens” (HOBBS, 1983, p. 61). Assim, sendo todo homem autor de todas as ações do soberano instituído, nada do que este fizer pode ser contestado. Ademais, cabe à soberania determinar quais opiniões e doutrinas são contrárias ou adequadas à paz. Logo, nota-se que o poder do soberano é absoluto no sentido de que abarca todos os setores da sociedade civil e que não há força maior do que a sua: seu poder é ilimitado. É importante saber que o soberano (o representante) não é parte contratante no pacto, pois este é feito entre todos os homens; e sim resultado dele. Dessa forma, não é possível que haja quebra do pacto da parte do soberano, que, então, tem direito a governar da maneira que entender melhor e nenhum súdito pode libertar-se da sujeição. Havendo quebra do pacto, o estado civil deixa de existir e volta-se ao estado de natureza.

Para Hobbes, só pode haver três espécies de governo. Se o representante for um só homem, há uma monarquia, se for uma assembleia de todos os homens unidos, há uma democracia e, se for uma assembleia apenas de parte dos homens, há uma aristocracia. O poder soberano é sempre o mesmo em qualquer uma dessas três formas e o que as difere é o grau de capacidade de garantia da paz e da segurança do povo. No caso da monarquia, Hobbes chama atenção para a ligação que tende a existir entre o interesse público e o interesse pessoal, pois considera que o representante, humano que é, privilegiará seu interesse pessoal. No entanto, é essencial notar que, aos olhos de Hobbes, isso é considerado algo positivo, já que “quanto mais intimamente unidos estiverem o interesse público e o interesse pessoal, mais se beneficiará o interesse público [...]; na monarquia o interesse pessoal é o mesmo que o interesse público” (HOBBS, 1983, p. 66).

Em relação à sucessão do poder, Hobbes argumenta que não há forma de governo em que essa decisão não caiba ao próprio soberano. Particularmente no caso da democracia, considerando que é impossível que a assembleia toda esteja ausente, “as questões relativas ao direito de sucessão não podem ter lugar algum” (HOBBS, 1983, p. 68). Na aristocracia, a própria assembleia é responsável pela eleição de membros que venham a falecer. A monarquia é a forma cuja decisão sobre a sucessão é mais dificultosa, pois, ou o monarca define quem o sucederá, ou o direito de decidir sobre isso volta para a multidão dissolvida e volta-se ao estado de natureza, o que altamente indesejável. Se, antes de morrer, o monarca não tiver

designado, por escrito, quem deve sucedê-lo, entende-se que o desejo do soberano é que o governo continue monárquico e que o poder seja passado aos seus descendentes.

Hobbes demonstra estar mais interessado em destacar que o poder do soberano é absoluto, em qualquer forma de governo, do que em fazer considerações acerca de qual forma política seria a melhor. No entanto, algumas passagens sugerem que Hobbes tende a considerar a democracia uma forma mais frágil de governo, já que o poder soberano depende das decisões de vários homens, as quais podem não convergir, e há possibilidade de existirem, dentro da assembleia, homens não comprometidos com o estado civil<sup>3</sup>. Ademais, é possível notar indícios<sup>4</sup> de que o filósofo considera que, estando o poder nas mãos de um só homem, há maior capacidade para garantir a solidez e segurança do Estado e o poder é mais absoluto. Apesar disso, Hobbes destaca, mais de uma vez, que a prosperidade de um povo não decorre da forma de governo ao qual está submetido, mas sim de sua capacidade de obediência.

Finalmente, merece menção o argumento hobbesiano de que o poder do Estado e, conseqüentemente, de seu representante é tão absoluto que a única possibilidade compreensível de o súdito não obedecer é no caso de a ordem soberana colocar em risco a vida do homem<sup>5</sup>. Afora esse caso, o súdito não só deve obedecer como também concordar com toda ordem e toda ação do soberano. Não se pode, inclusive, “falar mal do soberano representante (quer se trate de um homem quer se trate de uma assembleia) ou pôr em questão e discutir seu poder, ou de qualquer modo usar seu nome de maneira irreverente” (HOBBS, 1983, p. 113). Sendo o poder do Leviatã o maior possível que os homens podem criar,

<sup>3</sup> Quando versa sobre os conselhos, por exemplo, Hobbes diz que “quem deseja não falhar o alvo, embora olhe à volta com ambos os olhos, quando aponta fá-lo sempre com um só. Assim, nunca um grande Estado popular se conservou, a não ser graças a um inimigo exterior que uniu seu povo, ou graças à reputação de algum homem eminente em seu seio, ou ao conselho secreto de uns poucos, ou ao medo recíproco de duas facções equivalentes, mas nunca graças à consulta aberta da assembleia” (HOBBS, 1983, p. 90).

<sup>4</sup> Como nesta passagem: “aquele que assim foi mordido tem um contínuo tormento de sede e contudo não pode ver a água, e fica num estado como se o veneno conseguisse transformá-lo num cão; do mesmo modo quando uma monarquia é mordida até ao âmagô por aqueles autores democráticos que continuamente rosnam em suas terras, ela de nada mais precisa do que de um monarca forte” (HOBBS, 1983, p. 110).

<sup>5</sup> “Se o soberano ordenar a alguém (mesmo que justamente condenado) que se mate, se fira ou se mutila a si mesmo, ou que não resista aos que o ataquem, ou que se abstenha de usar os alimentos, o ar, os medicamentos, ou qualquer outra coisa sem a qual não poderá viver, esse alguém tem a liberdade de desobedecer” e “ninguém pode ser obrigado por um pacto a recusar-se a si próprio” (HOBBS, 1983, p. 75).

embora possam existir más consequências de um poder tão ilimitado, nenhuma delas é pior do que a situação anterior ao pacto: o estado de natureza, o qual será abordado na seção seguinte.

Spinoza também parte de uma ideia contratualista de formação do estado civil. O pacto que institui o Estado é realizado através da abdicação e transferência de direitos para aquele a quem é dado o poder. O soberano continua tendo seus direitos naturais e os súditos ficam submetidos, principalmente, ao direito civil, mas também ao natural, incluindo o direito de não ser obrigado a se autoprejudicar. Spinoza, assim como Hobbes, considera que a maior virtude do Estado é fornecer segurança, porém o filósofo holandês destaca que o Estado também deve ser capaz de assegurar a paz, a qual deve ser entendida não apenas como ausência de guerra, mas também como concórdia e bem-estar<sup>6</sup>. O Estado também deve ser forte, conduzido por um pensamento único que inclui a decisão sobre o que é justo/injusto e moral/imoral. Como em Hobbes, a vontade da Cidade é a vontade de todos e mesmo aqueles que discordam de seus preceitos devem segui-los. Outra similaridade com o filósofo inglês se dá no campo do direito à insurgência. Se os súditos se indignam com o Estado e rompem o pacto, o estado civil é dissolvido e volta-se ao estado de natureza.

Da mesma maneira que Thomas Hobbes, Spinoza considera a existência de três formas de poder político: democracia quando o poder está em uma assembleia composta por todos os homens, aristocracia quando a assembleia é composta por pessoas previamente escolhidas e monarquia quando o poder pertence a um só homem. Em um primeiro momento, Spinoza, convergindo com Hobbes, parece dizer que o Estado estaria mais seguro se o poder estiver nas mãos de um só homem: “se dá esse poder a duas pessoas ou a várias, divide por isso o Estado, pois que cada um daqueles a quem foi dado o poder vive segundo seu próprio arbítrio. Se, enfim, dá esse poder a cada um dos cidadãos, destrói-se a si mesma; [...] e retorna-se ao estado natural” (SPINOZA, 1983, p. 311). Entretanto, é cabível interpretar essa passagem considerando que “pessoas” pode estar fazendo referência a “instituição”, pois, nas três formas de governo, o poder está em uma só instituição, seja ela composta por um ou mais homens. Além disso, é importante ressaltar que na democracia o poder não está nas mãos de cada um dos cidadãos, mas os cidadãos tem um maior poder de escolha e são elegíveis no processo político.

Conforme são descritos os componentes e o modo de funcionamento de cada uma das três organizações políticas, nota-se a presença de alguns aspectos, mesmo na aristocracia e na monarquia, que se aproximam da democracia. No caso da monarquia, merecem destaque: a alta rotatividade de cargos (mesmo os membros do conselho do monarca devem ser substituídos a cada 3, 4 ou 5 anos); a necessidade de o rei consultar o conselho antes de decidir sobre *qualquer* assunto, o funcionamento do conselho como intermediário entre a população e o rei, devendo transmitir a este as petições dos cidadãos; prestação de contas; a exclusão do ofício público de pessoas que “frequentam a corte e pertencem à casa do rei, às quais ele paga emolumentos do seu cofre pessoal” (SPINOZA, 1983, p. 327); no caso de falecimento do rei, o poder retorna à população e, por fim, “o povo pode conservar sob um rei uma ampla liberdade, desde que o poder do rei tenha por medida o poder do próprio povo e não tenha outra proteção senão o povo” (SPINOZA, 1983, p. 340).

A aristocracia, por sua vez, é considerada uma forma de governo mais absoluta do que a monarquia. É importante ressaltar que Spinoza utiliza a palavra “absoluta/o” em um sentido diferente de Hobbes. Para Spinoza, a forma de governo é tão mais absoluta quanto mais se aproxima da população. E quanto mais se aproxima da população, melhor e mais segura ela é. Por ser composta por vários homens, não é preciso que o Estado aristocrático institua um conselho consultivo, logo, qualquer vontade expressa pela assembleia tem força de lei. Além disso, o poder soberano também não deve ser hereditário.

Como foi dito anteriormente, a parte do *Tratado Político* que versaria sobre as características do Estado democrático está incompleta. Entretanto, é possível encontrar, na parte existente da obra, considerações importantes sobre a democracia, incluindo uma veemente afirmação: o Estado democrático é o mais absoluto. Na democracia, todos os cidadãos têm direito de sufrágio e acesso às funções públicas e podem reclamar seus direitos. Segundo Spinoza, a democracia é o “regime em que todos os que são governados unicamente pelas leis do país não estão de forma alguma sob a dominação de um outro, e vivem honrosamente, [...] e têm acesso aos cargos públicos” (SPINOZA, 1983, p. 365). Ademais, Spinoza diz que há uma transformação (talvez se possa dizer degeneração) das formas políticas: os Estados democráticos transformam-se em aristocracias e estas em Estados monárquicos. Segundo Chauí, pode-se dizer ainda que

“mais do que na diferença frente à monarquia e à aristocracia, é na oposição ao processo de autodestruição da Cidade que melhor se revela a democracia, pois nela a soberania não se encontra

<sup>6</sup> “Mas se a paz tem de possuir o nome de servidão, barbárie e solidão, nada há mais lamentável para o homem do que a paz” (SPINOZA, 1983, p. 321).

dividida, mas simplesmente participada. Na democracia mantém-se integralmente o princípio fundador da política, qual seja, o de que a potência soberana é tanto maior quanto menor a potência individual de seus membros e, sobretudo, a afirmação do *Tratado Teológico-Político*, segundo a qual a vida política transcorre em um espaço onde os concidadãos decidiram agir de comum acordo ou a agir em comum, mas não abdicaram de seu direito natural de pensar e julgar individualmente” (CHAUÍ, 2006, p.132).

Por fim, Spinoza pensa que, se o estado civil fizer com que o homem, conduzido pela razão, aja em desacordo com esta, ainda assim as vantagens que o estado civil traz são maiores do que suas desvantagens. E, em concordância com a argumentação de Hobbes, o homem deve escolher sempre o mal menor. Acrescenta-se ainda que “a paz, a estabilidade e a liberdade políticas não dependem das virtudes morais dos governantes e sim da qualidade das instituições públicas” (CHAUÍ, 2006, p. 129).

### III. AS BASES ANTROPOLÓGICAS

Para Thomas Hobbes, a natureza humana é marcada pela desconfiança, egoísmo e competitividade, tendendo, portanto, ao conflito. Os “homens não tiram prazer algum da companhia uns dos outros (e sim, pelo contrário, um enorme desprazer), quando não existe um poder capaz de manter a todos em respeito” (HOBBS, 1983, p. 46). Sendo assim, na condição hipotética do estado de natureza, como não existe um poder soberano para regular o comportamento humano e os homens são todos iguais em poder, os diversos conflitos que surgem entre os homens só podem ser resolvidos através da força. A condição em que os homens vivem no estado de natureza, portanto, é marcada por uma “guerra de todos contra todos”, a qual consiste não apenas nas ações de luta, mas também em todo o tempo em que há predisposição para a batalha. Durante esse período, não há nada que possa ser considerado injusto, não existe propriedade (tudo é de todos) e as únicas leis que vigoram são as leis naturais, as quais permitem que o homem tenha a liberdade de fazer tudo o que estiver ao seu alcance para proteger sua vida. É importante acrescentar que, segundo o filósofo inglês, as leis de natureza são imutáveis e eternas. Há, assim, “um constante temor perigo de morte violenta. E a vida do homem é solitária, pobre, sórdida, embrutecida e curta” (HOBBS, 1983, p. 46).

Já Spinoza parte de uma noção mais flexível sobre a natureza humana. Primeiramente, é importante destacar que, em sua filosofia, a singularidade dos seres humanos reside na união entre o corpo e a mente (CHAUÍ, 2006). Associado às considerações sobre a

natureza humana, o *conatus* tem uma importante participação na teoria spinozana. Enquanto para Hobbes o *conatus* limita-se ao esforço individual para a autopreservação devido ao medo de uma morte violenta, na concepção de Spinoza o *conatus* vai além, referindo-se à força que tem o desejo do homem de manter sua existência, sem distinção sobre se as ações que refletem tal força são racionais ou irracionais, certas ou erradas, boas ou más (CHAUÍ, 2006). Para ele, portanto, deve-se estar ciente de que a natureza humana contém tanto características consideradas boas quanto ruins e é comandada tanto pela razão quanto pelas emoções. As paixões são inerentes à natureza humana e, inclusive, comandam a ação humana mais do que a razão. Concorda que os homens são utilitaristas e competitivos, mas defende que também são sociáveis e capazes de compreender os benefícios da cooperação.

Na filosofia de Spinoza, a liberdade é um valor fundamental e é entendida de maneira positiva. Ao contrário do pensamento hobbesiano, o filósofo holandês possui uma definição de liberdade que está intimamente ligada à razão. Para ele, ser livre significa ter a capacidade de utilizar a razão. Quanto mais o homem age racionalmente, mais livre ele é. Partindo desse conceito, compreende-se que, para Spinoza, o homem é capaz de obedecer sem a necessidade de ameaça de coibição, uma vez que entenda os benefícios de sua obediência. Já Hobbes, entendendo que liberdade é ausência de oposição, deixa claro que o homem só obedece se for movido a isso pelo medo da punição, dada sua natureza ambiciosa e autointeressada.

Spinoza afirma que todos os homens preferem governar a serem governados. Assim, da mesma forma que em Hobbes, o estado de natureza é marcado pela guerra de todos contra todos, “pois é natural e necessário que cada um, buscando fortalecer seu próprio *conatus*, deseje o aumento de sua própria força e de seu próprio poder e julgue que para tanto precisa diminuir o poder dos demais.” (CHAUÍ, 2006, p. 127). Mas, considerando a capacidade humana de usar a razão, os homens percebem que o fortalecimento da cooperação entre eles leva a um aumento potencial da vida e da liberdade de cada um. Por isso, são levados a realizar o contrato que institui o estado civil. É importante destacar que, para Spinoza, as leis naturais continuam a existir dentro do estado civil, em caráter de complementariedade, (CHAUÍ, 2006). As leis naturais são as únicas às quais o soberano está submetido, ao passo que a população está sujeita tanto ao direito natural quanto ao direito civil, já que, mesmo inserido neste último, o homem deve continuar a buscar realizar tudo que sua potência permitir. Na obra de Hobbes, por outro lado, há um dualismo autoexcludente entre estado de natureza e estado civil.

#### IV. LUGAR DA DEMOCRACIA

As concepções de Spinoza e Hobbes sobre a configuração do estado civil e de natureza apresentadas nas seções anteriores permitem alguns comentários sobre as possibilidades da democracia na obra dos dois filósofos. Mas, antes, é prudente esclarecer que não se pretende expor uma teoria da democracia nem apresentá-la conforme suas definições atuais, mas sim estudar essa temática na medida em que ela aparece, direta ou indiretamente, nas obras *Leviatã* e *Tratado Político* e em textos de comentadores de Hobbes e Spinoza.

Partindo do momento da criação do estado civil, nota-se que, em Hobbes, a decisão de fundá-lo nasce das várias vontades e medos dos indivíduos. Só um poder soberano pode unificar os indivíduos, que até então estão dissociados e temerosos uns em relação aos outros. Já Spinoza parte de outra perspectiva: é a razão que permite união das várias potências dos homens, que formam uma só potência (multidão), dando origem ao Estado.

O conceito de liberdade também revela diferenças entre Hobbes e Spinoza. Enquanto, como foi dito anteriormente, para Hobbes, a liberdade é ausência de oposição, segundo Spinoza, a liberdade está intrinsecamente ligada à razão. Sendo a liberdade é um valor extremamente importante na filosofia política spinozana, o advento do estado civil não faz com que ela esteja ausente; pelo contrário: a melhor forma política do Estado é aquela que mais preservar a liberdade humana. É pertinente acrescentar que Spinoza afirma a necessidade de garantia da liberdade de pensamento e de expressão (ainda que o súdito deva obedecer mesmo às leis que considerar injustas), de ensino e de crença religiosa para a manutenção da paz (SPINOZA, 2004). É notável, portanto, que, embora valorize a obediência dos súditos em relação ao estado civil, considerando que a quebra do pacto causa um retorno ao estado de natureza, há mais espaço para liberdade dos súditos no estado civil spinozano.

Nota-se também que a coerção tem muito mais relevância na argumentação de Hobbes do que na de Spinoza. Segundo Hobbes, é o medo da opressão que leva os homens a unirem seus poderes individuais para formar o Estado e, uma vez neste, é o medo da violência (especialmente a física) que faz com que as leis sejam respeitadas. Feito o pacto, *nada* que o soberano fizer pode ser contestado ou considerado injusto, pois toda vontade ou ação do soberano é vontade e ação dos súditos. Sendo assim, é válido inferir que, para Hobbes, quanto mais repressor for o Estado, menores as chances de infração da parte da sociedade civil. Ademais, o poder do *Leviatã* não pode ser dividido, porque isso arriscaria a ordem e a segurança do estado civil, já que, em consonância com a natureza humana, os poderes tenderiam a destruir

uns aos outros e o homem não consegue obedecer a dois senhores. Nota-se, assim, que a obra de Hobbes é extremamente caracterizada pela defesa de um Estado forte, rígido, absoluto, no qual quase não há liberdade para os súditos em relação ao soberano.

O pacto com o soberano tem prioridade até mesmo em detrimento ao pacto dos homens com Deus, pois só é justo o contrato dos homens com Deus através do pacto destes com o soberano. É o soberano quem decide a religião do Estado. O soberano só presta contas a Deus. A liberdade do súdito restringe-se ao que o soberano permitir. Ressalta-se também que, apesar de o indivíduo possuir o direito natural de defender sua própria vida, isso não retira nem diminui o direito civil do soberano de decidir sobre a vida ou a morte de seus súditos. O súdito pode tentar defender-se, mas não pode ser considerada injusta a decisão do soberano de matá-lo. O direito de punir pertence ao Estado. Apenas nos casos de ordenar que alguém prejudique a si mesmo ou cometa suicídio é que o súdito pode desobedecer. Além dessa situação, o súdito só tem direito de resistência caso o soberano não seja mais capaz de garantir a segurança, que é o motivo primordial da realização do pacto. Percebe-se, então, que o direito civil prevalece totalmente no Estado hobbesiano. O direito natural permanece apenas em áreas restritas e em situações-limite.

Na obra de Spinoza, o destaque para a motivação que leva ao pacto para fundar o estado civil é a capacidade do homem de entender, através da razão, que em um estado civil é vantajoso para sua segurança e para a realização de suas capacidades. A razão leva ao entendimento de que a cooperação dentro de um estado civil é mais favorável à paz do que a permanência no estado de natureza.

No *Tratado Político*, Spinoza também afirma que os homens só podem renunciar ao pacto com o soberano se este der tal permissão, porém Spinoza admite a continuidade do direito natural mesmo quando o Estado é fundado e os direitos civis passam a vigorar. Isso faz com que esteja sempre presente a possibilidade de tensão entre as potências dos homens singulares e a potência do Estado. Enquanto o soberano for mais potente, seu poder é conservado, mas se se a união das potências individuais tornar-se mais forte, o soberano perde seu poder sobre os cidadãos.

Segundo Hobbes, a principal função do Estado, posto seu estabelecimento, é fornecer proteção aos súditos, em relação a perigos internos e externos. A segurança, portanto, também tem papel central. Além disso, por considerar que quanto mais ligados estiverem o interesse público e o individual, mais se beneficia o interesse público, Hobbes diz que a monarquia se configura em uma melhor forma de governo do que a democracia ou a aristocracia, afinal,

dentre as três formas, a monarquia é aquela na qual o interesse pessoal é *igual* ao interesse público. Segundo Negri (2000), a teoria do contrato social hobbesiana possui um caráter fortemente monárquico (apesar de sua aplicabilidade a qualquer forma de regime), pois o mecanismo jurídico-político do Leviatã é excludente e resistente a qualquer prática constitutiva, dinâmica e participativa. Observa-se, mais uma vez, em Hobbes, a defesa de um Estado mais rígido, que prevê menos possibilidades de rompimento do pacto.

Por outro lado, Spinoza argumenta que, apesar de o maior valor de um Estado estar em sua capacidade de fornecer segurança, é essencial que ofereça também uma estrutura de bem-estar para os súditos. Sobre a monarquia, diz que, além de ser impossível que o rei governe sozinho, a escolha do monarca deve ser feita pelo povo, o que desconstrói uma das características mais conhecidas da monarquia: a hereditariedade do poder soberano. Enquanto Hobbes defende que é sempre o monarca atual que deve decidir seu sucessor, Spinoza prevê justamente o contrário: não é o monarca atual que deve decidir, mas sim a população, através de um novo pacto.

A monarquia apresentada no *Tratado Político* possui outras diversas características democráticas: os conselheiros do rei e os juizes são escolhidos periodicamente e em grande número, as decisões do rei passam pelo crivo do conselho, o exército é popular e não é composto como milícia a serviço do soberano e os cargos do setor judiciário são altamente rotativos e exercidos por curtos períodos. A aristocracia também possui diversos elementos de um estado democrático e, por se aproximar mais deste, é considerada por Spinoza como superior à monarquia. Na democracia, a vontade dos homens de querer governar ao invés de serem governados é prevista. É, portanto, a forma política em que o direito civil melhor convive com o direito natural e aquela em que o desejo de governar e não ser governado pode concretizar-se (CHAUÍ, 2006).

A diferença basilar entre os dois filósofos parece ser que, para Hobbes, que considera que os homens são dominados pelas paixões, é necessário um poder coercitivo para conter seus desejos; já Spinoza, que destaca a capacidade de uso da razão humana, considera que o homem é capaz de obedecer quando percebe que a manutenção do Estado é favorável ao seu bem-estar, ainda que reconheça que o medo pode colaborar para a obediência. Sendo assim, ao contrário de Hobbes, que concluiu que a melhor forma de conservar o Estado é concentrar o máximo de poder no soberano, Spinoza considera que quanto mais tirânico for o poder exercido pelo soberano, mais ele impede a potência dos indivíduos, os quais tendem a resistir ao poder político (SPINOZA, 1983, 2004). Nota-se, assim, que, no pensamento hobbesiano,

liberdade e obediência são valores opostos, já no spinozano, são complementares.

Tanto Hobbes quanto Spinoza afirmam que a forma de governo não é o que mais importa dentro da organização do Estado. Entretanto, para o segundo, a maior importância reside na capacidade do governo de garantir segurança, mas também de permitir uma vida de paz, na qual o máximo possível da potência do *conatus* possa ser alcançado. Para o primeiro, a função principal do Estado está na proteção física dos cidadãos e no impedimento do retorno ao estado de natureza. A ordem é um valor muito estimado por Hobbes.

Feitas essas considerações, pode-se dizer que, embora Hobbes não descarte a possibilidade de implementação da democracia no estado civil, ela não se mostra como a melhor forma de governo em sua obra. O escasso espaço dado à liberdade, limitada à vida privada, a valorização extrema da segurança e da obediência e a defesa de um Estado que seja o mais absoluto possível deixam poucas perspectivas à democracia. Uma característica democrática bastante presente na obra hobbesiana é a representação, porém se nota que ela também faz parte das demais formas de governo apresentadas por Hobbes. O estado democrático possível em Hobbes aparenta limitar-se a uma organização política com uma mínima participação popular (AZEVEDO, 2012).

O mesmo não pode ser dito em relação a Spinoza. Conforme foi exposto, o filósofo holandês diz categoricamente que a democracia é a melhor forma possível de governo. É a que mais aproxima o povo do poder político, aquela que lhe concede mais liberdade e potência, a que mais afasta o risco de opressão e tirania. O estado democrático de Spinoza vai além da ideia de representação e considera uma maior possibilidade de inclusão e participação da sociedade civil. O *Tratado Político*, aliás, é apontado como a obra em que, pela primeira vez, aparece uma definição moderna de democracia (NEGRI, 2000).

Dito isso, é bastante plausível dizer que as distinções entre os dois filósofos no campo político devem-se, em grande medida, às suas diferentes concepções sobre os pressupostos antropológicos. Por um lado, Hobbes considera que os homens são movidos pelas paixões e pelo autointeresse, portanto, fundam o Estado e dão poder ao soberano em troca de segurança. Uma vez instituído o estado civil, o direito natural fica marginalizado, os homens obedecem porque a ameaça de coerção está sempre presente e a liberdade restringe-se à vida privada dos súditos. Sendo assim, quanto mais centralizadora, mais eficiente e melhor é a forma de governo. Por outro lado, Spinoza entende que a natureza humana é composta tanto de paixões quanto pela capacidade humana de utilizar a razão. Além disso, o filósofo holandês não faz juízo de valor das paixões humanas, pois considera que tanto

as “paixões alegres” quanto as “paixões tristes” são inerentes ao homem, logo, os indivíduos podem agir movidos pelo autointeresse e pela sociabilidade e cooperação. A razão leva o homem a compreender que terá mais vantagens ao realizar o pacto que dá poder ao soberano em troca de segurança, mas também de bem-estar. Fundado o Estado, o direito natural não deixa de vigorar, os homens obedecem tanto devido ao medo quanto devido a sua capacidade de compreender os benefícios da obediência civil e o máximo possível de liberdade deve estar presente. Isso posto, defende que a democracia é a forma de governo que melhor atende a essas condições e a que mais se aproxima da liberdade que a natureza concede a cada um.

## V. CONSIDERAÇÕES FINAIS

O breve estudo realizado neste trabalho sobre alguns aspectos da teoria política de dois grandes nomes da filosofia moderna permite uma visão significativa sobre alguns conceitos-chave presentes na obra de Spinoza e Hobbes.

Ao examinar as considerações de ambos sobre as características da sociedade “pós-contrato” é possível notar que eles possuem ideias significativamente próximas no que se refere ao *modus operandi* do pacto que funda o Estado. A instituição do Estado é possível devido à abdicação e transferência de direitos para o soberano, o qual mantém seus direitos naturais enquanto os súditos devem obedecer às leis civis. A maior virtude do Estado é fornecer segurança o poder soberano é que decide o que é justo e moral. A vontade soberana é a vontade de todos e mesmo aqueles que discordam de seus preceitos devem segui-los. Se os súditos se indignam com o Estado e rompem o pacto, o estado civil é dissolvido e volta-se ao estado de natureza. Por fim, ambos afirmam existir três formas cabíveis de governo (monarquia, aristocracia e democracia) e alegam que, por pior que possam ser, qualquer uma das três é preferível em relação ao retorno ao estado de natureza.

Por outro lado, a análise das concepções de Spinoza e Hobbes relacionadas à configuração “pré-contratual” da convivência entre os indivíduos revela muitas diferenças entre os dois. A natureza humana é definida por Hobbes como egoísta e conflitiva; já para Spinoza ela é comandada tanto pelas paixões quanto pela razão, sendo, portanto, utilitarista e competitiva, mas também sociável e cooperativa. Conseqüentemente, o estado de natureza hobbesiano é caracterizado por uma “guerra de todos contra todos”, enquanto o de Spinoza, apesar disso, prevê a possibilidade de cooperação em busca do maior bem-estar e liberdade de cada um. Para Hobbes, é o medo da violência que leva à decisão de instituir o Estado, para Spinoza, é a razão. Para o filósofo holandês,

liberdade é sinônimo de uso da razão; para o filósofo inglês, liberdade é sinônimo de ausência de impedimento.

A comparação revela, portanto, que, apesar de partirem de noções antropológicas consideravelmente distintas, uma bastante marcada pelo medo e outra pela razão, os dois filósofos chegam a teorias parecidas sobre o funcionamento do Estado Moderno. Entretanto, quando argumentam sobre as possíveis melhores formas de governo, uma vez instituído o estado civil, a justificativa para a divergência que surge pode ser buscada em seus diferentes conceitos antropológicos. Ainda que não declare abertamente, no *Leviatã*, sua preferência em relação às formas de governo, Hobbes fornece vários indícios que levam à interpretação de que a monarquia absolutista é o regime que melhor se encaixaria em suas concepções. Já Spinoza não deixa dúvidas: o estado democrático é a melhor forma política possível.

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# An Emperical Analysis of Tax Revenue and Economic Growth in Nigeria from 1980 to 2015

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**Abstract-** The contribution of taxation to any economy globally is so much in terms of quantification and cannot be therefore be ignored as unimportant. It is a source of revenue or income to the government be it the Central, State or Local government in achieving their macro-economic objectives in the areas of fiscal and monetary policies. For Nigerian government to effectively carry out its primary function and other subsidiary functions, she requires adequate funding. Government responsibilities has continued to increase over time especially in developing countries like Nigeria due to the increasing nature and size of her population, and infrastructural deterioration. This study was therefore poised to empirically examine the tax revenue and economic growth in Nigeria from 1980 to 2015 by employing Gross Domestic Product (GDP) as the dependent variable and Petroleum Profit Tax (PPT), Company Income Tax (CIT), and Customs and Excise Duties (CED) as the independent variables. The analysis of the study was carried out using the method of Multiple Regression Analysis. The Ordinary Least Square (OLS) method of econometrics was the main analytical technique that was employed using Econometric software (E-Views 9.0).

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# An Emperical Analysis of Tax Revenue and Economic Growth in Nigeria from 1980 to 2015

Abomaye-Nimenibo, Williams Aminadokiari Samuel <sup>α</sup>, Michael Jack Eyo, Mni <sup>σ</sup> & Friday, Hope Chika <sup>ρ</sup>

**Abstract-** The contribution of taxation to any economy globally is so much in terms of quantification and cannot be therefore be ignored as unimportant. It is a source of revenue or income to the government be it the Central, State or Local government in achieving their macro-economic objectives in the areas of fiscal and monetary policies. For Nigerian government to effectively carry out its primary function and other subsidiary functions, she requires adequate funding. Government responsibilities has continued to increase over time especially in developing countries like Nigeria due to the increasing nature and size of her population, and infrastructural deterioration. This study was therefore poised to empirically examine the tax revenue and economic growth in Nigeria from 1980 to 2015 by employing Gross Domestic Product (GDP) as the dependent variable and Petroleum Profit Tax (PPT), Company Income Tax (CIT), and Customs and Excise Duties (CED) as the independent variables. The analysis of the study was carried out using the method of Multiple Regression Analysis. The Ordinary Least Square (OLS) method of econometrics was the main analytical technique that was employed using Econometric software (E-Views 9.0). Our broad objectives were to examine the relationship that exists between Petroleum Profit Tax, Company Income Tax, Customs and Excise Duties; and Economic Growth in Nigeria. The Co-integration results revealed that there was a long-run relationship among the variables. The short run regression result also revealed that Petroleum Profit Tax and Company Income Tax has no significant relationship with economic growth in Nigeria. Custom and Excise Duties was found to have a significant relationship with Economic Growth in Nigeria during the period under study. The study therefore concluded that government should ensure that tax revenue is used judiciously to make expenditures on Education, Housing, Ttransportation, Aagriculture, Health, Power, Road construction, National defense, among others that will help the various sectors of the economy to grow and function well enough so that the growth and development of the country shall be enhanced. This calls for government's avoidance of mismanagement, corruption and embezzlement of taxation funds. Government should also make it mandatory for all companies in Nigeria to be registered as companies operating in the country without missing a single one so as to make tax

collection simple, painless and without loss of revenue; and to penalize any company that have registered but evades tax payment. By this, government will not be starved of developmental funds.

## I. INTRODUCTION

For Nigerian government to effectively carry out its primary function and other subsidiary functions, she requires adequate funding. Government responsibilities has continued to increase over time especially in developing countries like Nigeria due to the increasing size of the population, and infrastructural decay. But quite unfortunately the revenue of the government has not been growing above her expenditure to enable capital formation possible.

Taxation is seen as an essential part of a country's investment and growth pattern. Tax is a compulsory levy imposed on a subject or upon his property by the government to provide security, social amenities and create conditions for the economic well-being of the society (Appah, 2004; Appah and Oyandonghan, 2011). The funds provided by tax are used by the states to support certain state obligations such as education systems, health care systems, and pensions for the elderly, unemployment benefits, and public transportation.

Tax is a major player in every society of the world (Azubike, 2009). The tax system is an avenue for government to use in collecting additional revenue needed in discharging its pressing obligations. A tax system is one of the most effective means of mobilizing a nation's internal resources and it lends itself to creating an enabling environment to promote economic growth. Towing this line of argument, Nzotta (2007), also argued that taxes constitute key sources of revenue to the federation account shared by the federal, state and local governments. Hence, a tax policy represents key resource allocator between the public and private sectors in a country. Anyanfo (1996) and Anyanwu (1997), stated that taxes are imposed to regulate the production of certain goods and services, protection of infant industries, control business and curb inflation, reduce income inequalities etc. Similarly, Tosun and Abizadeh (2005), submitted that taxes are used as proxy for fiscal policy (negatively or positively). They outlined five possible mechanisms by which taxes can affect economic growth. First, taxes can inhibit investment rate

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through such taxes as corporate and personal income, capital gain taxes. Second, taxes can slow down growth in labour supply by disposing labour leisure choice in favour of leisure. Third, tax policy can affect productivity growth through its discouraging effect on research and development expenditures. Fourth, taxes can lead to a flow of resources to other sectors that may have lower productivity. Finally, high taxes on labour supply can distort the efficient use of human capital high tax burdens even though they have high social productivity. The economic growth is a gradual and steady change in the long-run which comes about by a general increase in the rate of savings and population (Jhingan, 2005). It has also been described as a positive change in the level of production of goods and services by a country over a certain period of time. However, economic growth is measured by the increase in the amount of goods and services produced in a country. An economy is said to be growing when it increases its productive capacity which later yield more in production of more goods and services (Jhingan, 2003). Economic growth is usually brought about by technological innovation and positive external forces. It is the yardstick for raising the standard of living of the people. It also implies reduction of inequalities of income distribution. Taxation therefore, plays a crucial role in promoting economic activity and growth. Through taxation, government ensures that resources are channeled towards important projects in the society, while giving succour to the weak. The role of taxation in promoting economic activity and growth is not felt primarily because of its poor administration (Festus and Samuel, 2007).

Ojo (2008), asserted that, taxation is a concept and science of imposing tax on citizens. According to him, tax is itself a compulsory levy which is required to be paid by every citizen. It is generally considered as a civic duty. The imposition of taxation is expected to yield income which should be utilized in the provision of amenities, both social and security as well as create conditions for the economic wellbeing of the society.

Okpe (1998) asserted that the existence of government is a necessity that cannot continue without financial means to pay for its expenses as there are certain services which the government must provide to its citizens because of their essential nature. Government does this to ensure that the supply of such goods and services are evenly distributed in any given society so that the rich and poor may benefit. Towards this end, One is prone to ask, how did government get such huge amount of money to finance and provide such essential goods and services to her citizenry. Is it true that government uses her minted money to provide for the essential goods and services or there are other important economic means available that should be considered as sources of revenue to the government so that excessive money is not in circulation in any economic situation. Thus, Olashore (1999) noted that for

an economic and social balance to be maintained in an economy, government has found ways of financing her activities and one of such finance apart from loans and grants is taxation.

Taxation plays a crucial role in promoting economic and social activities and growth. Through taxation, government ensures that resources are channeled towards important projects in the society while giving support to the weak. In support of Olashore, Orjih (2001), stated that taxation is useful in raising revenue, controlling the consumption of certain commodities, controlling monopoly, reducing income inequalities, improving the balance of payments as well as protecting infant industries.

Abomaye-Nimenibo(2017) is of the view that tax is a compulsory contributions made by animate and inanimate beings to government being a higher authority either directly or indirectly to fund its various activities and any refusal is meted with appropriate punishment. He went on to say that Tax is an involuntary payment made by a resident of a state in obeisance to levy imposed by a constituted authority of a sovereign state at a particular period of time; and that Taxation is the process put in place by government (which ever tier) to exercise authority on and over the imposition and collection of taxes based on enacted tax laws with which projects are financed. Taxation is therefore seen as the transfer of resources as income from the private sector to the public sector for its utilization to achieve some if not all the nation's economic and social goals such as provision of basic amenities, social services, educational facilities, public health, transportation, capital formation etc.

In essence, taxation is a core pillar of a country's regulatory framework for investment and growth. Hence, this study looks at econometric consequences of taxes for both GDP per capita levels and their transitional growth rates, with a large part of the empirical analysis devoted to assessing the effects of different forms of petroleum profit tax, company income tax and custom & excise duties on productivity and growth of the Nigerian economy. Therefore, the aim of this research work is to evaluate empirically the impact of taxation on economic growth in Nigeria from 1980 to 2015.

#### a) *Statement of the Problem*

Nigeria and other African Countries are today facing series of challenges when it comes to optimizing taxation revenue for economic and social growth while aiming to reach development targets. The most glaring difficult challenge is how to find the optimal balance between a tax regime that is business and investment friendly while at the same time leveraging enough revenue for public service delivery which in turn makes the economy more attractive to investors.

We see the taxation system in Nigeria as not being fully tapped and maximized and its role in promoting economic and social activities and growth is not felt because of its poor administration. In this direction, Olashore (1999) submitted that the economy has remained in deep slumber or shamble as all macroeconomic indicators show that the economy is in urgent need of changes, balancing and indeed radical reform.

In addition, the attitude of Nigerians towards taxation is worrisome as many prefer not to pay tax. As a result of the unwillingness to pay tax as well as evading tax, the economy therefore continues to lose huge amount of revenue. If this lost revenue is employed back into the economy and well utilized, can change the fortune of the nation. In developing countries like Nigeria, this problem has been lingering for so long which requires urgent attention and solution. The cost of collecting tax in Nigeria is too high to the extent that if left unchecked the cost may soon outweigh the benefit or value derived from such operation and that will not be appropriate for the system as this unwholesome act is against the cannon of administrative efficiency. Administrative Efficiency being the process of levying and collecting taxes in an administratively efficient, transparent manner and must not cause economic distortion. Collection should be done in such way that the system brings in sufficient revenue to the government at less cost. Economy of administration is an important quality of a good Tax, whereby assessment and collection of taxes require personnel and equipment at minimal cost. This means that the cost of collecting a tax should not be more than the revenue to be derived from the tax itself but this is not so in Nigeria.

Identifying the impact of taxation on economic growth in Nigeria empirically is a research work carried out at the right time as there is an urgent need to examine more deeply and to look into the relationship between petroleum profit tax, company income tax, custom & excise duties and economic growth in Nigeria. This study will not only guarantee improved revenue base for the country but also position the country properly to take full advantage offered by the new millennium global tax reform system. Therefore, this research work examines the impact of tax revenue on economic growth in Nigeria by analyzing the tax gap in the system over the years and so revealing the critical challenges that needs to be bud. Hence, the need for further study of the current tax performance and its effect on the Nigerian economy.

#### b) Objectives of the Study

The broad objective of this study is to examine empirically the impact of tax revenue on economic growth in Nigeria from 1980 to 2015. The specific objectives of the study are to:

- i. Xamine the relationship between petroleum profit tax and economic growth in Nigeria;
- ii. Xamine the relationship between company income tax and economic growth in Nigeria; and
- iii. Xamine the relationship between custom and excise duties and economic growth in Nigeria;

#### c) Research Hypotheses

The research work is guided by the following null and alternative hypotheses;

- i.  $H_0$ : There is no significant relationship between petroleum profit tax and economic growth in Nigeria.  
 $H_1$ : There is a significant relationship between petroleum profit tax and economic growth in Nigeria.
- ii.  $H_0$ : There is no significant relationship between company income tax and economic growth in Nigeria.  
 $H_1$ : There is a significant relationship between company income tax and economic growth in Nigeria.
- iii.  $H_0$ : There is no significant relationship between custom & excise duties and economic growth in Nigeria.  
 $H_1$ : There is a significant relationship between custom & excise duties and economic growth in Nigeria.

## II. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

The study examines the ideas or views of various authors who took keen interest in the subject matter. Basically, the review was done on the following sub-headings of historical background, conceptual framework, theoretical framework, empirical literature and summary of the literature reviewed.

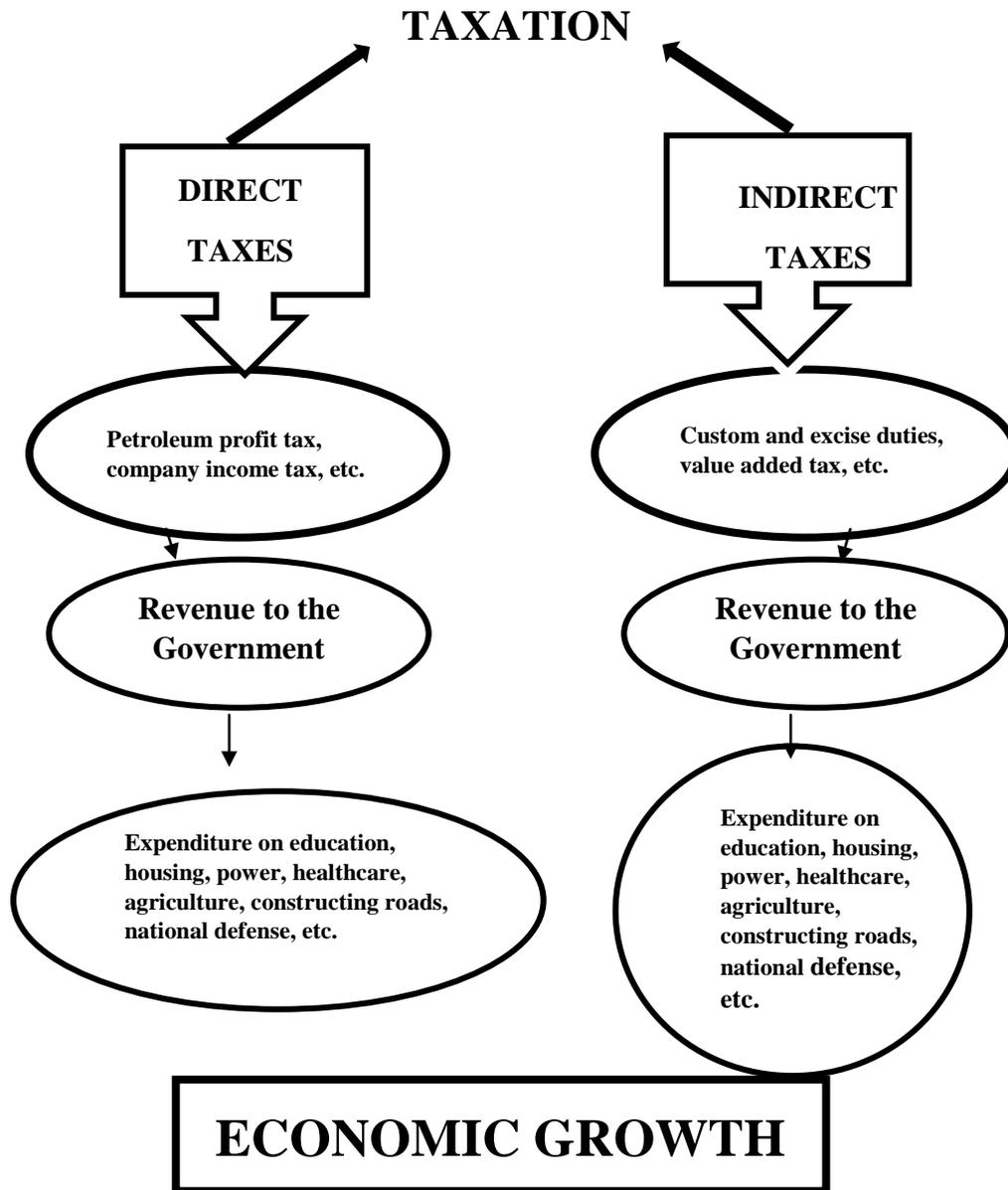
#### a) Historical Background of Taxation

Taxation is said to have come into existence "from time immemorial" without a specific mention of when exactly it evolved. However, the origin of tax levies can be traced to the ancient cities of Greek and Rome in modern literature; but from the Bible account, it has been as old as the world. In these so called cities of Greek and Rome, taxes were levied on consumption, saving, investment and properties (Abomaye-Nimenibo, 2017). From the account of St. Mark's gospel (chapter 12:14-16), a disciple of Jesus Christ precisely St. Peter was reported in the Holy Bible was confronted by the tax authorities and he met Jesus Christ who commanded him to get money with which Peter paid for himself and the Lord Jesus Christ. St. Mathewgospel chapter 17:24-27 of the Holy Bible, stated that our Lord Jesus Christ Himself paid tax. Furthermore, in Matthew 19:21 we see tax money having its functions to perform in the society which enables government authorities to use in

providing social services that will be enjoyed by all the citizens of a country. Such social services include the provision of health and education, maintenance of law and order, provision of basic amenities and

infrastructures etc. Tax payment is therefore part of the price to be paid by sound members of an organized and orderly society.

i. *Conceptual Framework*



ii. *The Concept of Taxation*

Anyanwu (1993) stated that, tax is more or less compulsory, non-returnable contribution of money used occasionally for goods and services and flows from private individuals, institutions or groups to the government. It may be levied upon wealth or income of a person or body corporate or in form of surcharge on prices.

Okpe (1998), Taxation is regarded as a Compulsory charge imposed by the public authority (Federal, State and Local Government) for the general purposes of Government. It is also defined as the act of laying a tax or imposing taxes on the subjects of a state

by government or on the members of a Corporation or Company by the proper Authority. It is levied regularly imposed and regarded as contribution to the general pool from which government expenditure are made.

Gyani (1990), went on to say that tax is a compulsory contribution imposed by the government on citizens in accordance with legislative provisions and paid by them through agents to defray the cost of administration.

Famoyin (1990), justified tax as a compulsory contribution imposed upon persons for the general purpose of the government. Once levied, every taxable person must pay tax. He also added that taxes are

benefits, but for providing the government with funds necessary for the general administration of the country.

Taxation in summary is the transfer of income or resources from the private sector to the public sector in order to enable the public sector to carry out some, if not all of the Nation's economic and social goals. The goals may be in the form of provision of Government basic services regularly and particularly in the educational, public health, transportation sectors, amenities and capital formation. Taxes may be levied upon wealth or income or in the form of surcharge on prices.

### iii. *Types of Taxes (Classification of Taxes)*

There are two types of taxes and they are direct and indirect taxes which differs only in terms of the taxpayers' awareness or in awareness of the incidence of a particular tax. The burden of the tax is distributed among the taxpayers who bears the tax payment knowingly or unknowingly. The tax burden is incidentally collected from the tax payers proportionally, progressively and/or regressively and they differ from one another on the bases of the relationship between tax base and tax rate. The tax base is the object that is being tax or that is to be taxed such as the income tax while tax rate refers to the percentage of the net value of the tax base or may be of a flat rate say 10%.

#### b) *Direct Tax*

This is a tax that is levied directly on a person or company and such a person or company is expected to pay the tax, as the taxpayer has been advised by notification, called assessment notice. Any tax authority personnel so empowered to collect tax and who did not comply with the above is a quack and an impostor. The taxpayer must be notified of the incidence of such tax (Abomaye-Nimenibo, 2017). Herefore, Direct tax is a tax levied directly on the income and property of individuals and Companies which includes the following:

##### i. *Petroleum Profit Tax (PPT)*

Petroleum Profit Tax was first introduced in 1957 by the Colonial Masters but it became effective and operational in 1958 when Nigeria commenced exportation of crude oil to the world market.

The Petroleum Profit Tax is levied on any resident company or person in charge of a non-resident company who are exploring for petroleum or producing it in Nigeria. This also includes any liquidator, receiver, or agent of liquidator or receiver of any company carrying on petroleum operations in Nigeria.

The Petroleum Profit Tax is a type of pre-paid tax which annual tax return forms are prepared and submitted to JP Morgan Chase Bank, within five months of the end of each assessment year of operation.

Usually, payment is done mainly in 2 segments of 12-13 phases. The first segment is the estimated annual return paid not later than February of each year. The tax due is then paid in 12 months instalments

throughout the year. However, in the case of accumulated actual tax which exceeds the tax paid, a 13th month payment can be made as provided by law and if the opposite occurs, the company gets the refund.

Adereti (2011), explained that the taxable income of a petroleum company is subjected to 85%, but this percentage is lowered to 65.75% during the first 5 years of operation but where oil companies operate under production sharing contracts then they will be liable to tax at a rate of 50%.

In order to facilitate the collection of petroleum tax, the Petroleum Profit Tax law of 1959 was enacted as the principal Act which has undergone several reforms or amendments as follows:

Petroleum Profit Tax (Amendment) Act No 65, 1966.

Petroleum Profit Tax (Amendment) Act No 1, 1967

Oil Terminal Dues Act No 9, 1969.

Petroleum Profit Tax (Amendment) Act No 22, 1970

Petroleum Profit Tax (Amendment) Act No 2, 1975

Petroleum Profit Tax (Amendment) Act No 4, 1979

Petroleum Profit Tax (Amendment) Act No 25, 1979

Petroleum Profit Tax (Amendment) No 95, 1979.

In 1990, all these Acts were consolidated into the Petroleum Profits Tax Act Cap 354 Laws of Federation of Nigeria (LFN) 1990. This law has also undergone several amendments in the hands of succeeding Military governments in various decrees such as:

Petroleum Profit Tax (Amendment) Decree No 31, 1996.

Petroleum Profit Tax (Amendment) Decree No 18, 1998.

Petroleum Profit Tax (Amendment) Decree No 30, 1999.

Petroleum Profit Tax (Amendment) Decree No 104, 1999.

Finally, Petroleum Profit Tax Act, Cap P.13 LFN 2004 was enacted which is being superseded by the Petroleum Industry Bill that is being instituted to be signed into law.

##### ii. *Value Added Tax (VAT)*

Value Added Tax (VAT) was introduced in Nigeria in 1993 through VAT Decree 102 of 1993 which came into effect from 1<sup>st</sup> December, 1993; while real invoicing took effect from 1<sup>st</sup> January, 1994. This Decree abruptly repealed the states administered Sales Tax Decree No. 7 of 1986. By this decree, States ceases to collect Sales Tax which metamorphoses to VAT and its collection falls into the hands of the Federal Government through FIRS.

Value Added Tax (VAT) as a tax is imposed on any person or individual, corporate sole, and organizations that consumes or buys any taxable product or service in Nigeria. This tax is not paid by the user directly but it is rather collected by the seller when any taxable item or service is sold. The seller then nets off the VAT and submits it to FIRS through a designated

bank. The bank immediately issues an e-ticket as evidence of payment and when this e-ticket is presented to the Integrated Tax Office (ITO) an e-receipt is issued accordingly.

#### iii. *Withholding Tax (WHT)*

The Withholding Tax does not stand distinctively of its own. It is rather, a mechanism to collect some other taxes.

Various persons or companies have subjected to this Withholding Tax deductions to balance their tax liabilities for different types of taxes. WHT deductions are regarded as advance payments (or payments on account) of the relevant tax liability that will arise from the tax returns of the period concerned. When a person benefits from any payment and the income is taxable, the Withholding Tax is withheld by the payer. It is then directly remitted to FIRS through a designated Bank. The amount may be refunded to the payer on successful presentation of evidence of tax payment based on the evidence of payment certificate.

#### iv. *Educational Tax (EDT)*

All the companies registered in Nigeria that are subject to Companies Income Tax (CIT) are also made liable to contribute to Educational Tax (EDT). The Educational Tax Decree No 7 of 1993 was promulgated to be used exclusively to upgrade the nation's educational infrastructures. This tax is considered not good enough but not repealed. Ogundele (1999) advance the following reasons why educational sectorial taxes are considered not good enough for any tax system:

- a. It's unnecessarily over-burdens tax management.
- b. It is capable of causing distortions in the economy.
- c. It can frighten off foreign investors who reason that other sectors can come up with their own similar tax policy any time.
- d. It makes a mockery of the budget system and,
- e. It can result in "financial indiscipline."

These arguments may not necessarily hold water, if the proceeds of the tax are judiciously spent for the purpose for which the tax was raised that is, the development of the educational sector.

Educational Tax is also prepared and submitted with annual self-assessment of Companies Income Tax to designated Bank.

#### v. *Stamp Duties (STD)*

Items or persons subject to Stamp Duties tax are reckoned in written documents relating things between individuals or companies or group of soles. Stamp Duties may include instruments such as financial transaction, article of association between companies, statements, deals, bonds, etc. However, estate or property stamp duty payments in the states of the federation are paid to the State Board of Internal Revenue.

Companies or persons related with the stamp duties must submit all the instruments to the Stamp Duties Office for stamping. The duty is paid directly to FIRS through designated bank.

#### vi. *Capital Gains Tax (CGT)*

This type of tax is for all the companies registered in Nigeria which earn capital gains or gains realised on the disposal of any form of assets whether it is in Nigeria or not are liable to Capital Gains Tax.

Capital Gains Tax is calculated and submitted with Companies Income Tax to FIRS through Designated Bank.

Capital Gains Tax Act (CGTA) was first introduced in 1967 while Capital Transfer Tax Act (CITA) came into existence in 1979. Both Acts witnessed various amendments over the years. The first amendment was reducing the rate of Capital Gain Tax from 20% to 10% with effect from 1st January 1996 and this was to stimulate the activities in the capital market, encourage capital formation through investment and to ensure prompt and efficient management of the tax administration in the face of rising mergers, acquisition and take over desirables of companies. The Capital Transfer Tax was amended by abrogation through the 1996 budget, to make the tax workable as it was hitherto un-implementable throughout the federation.

#### vii. *National Information Technology Development Fund(NITDF) Levy*

The National Information Technology Development Fund was established under the National Information Technology Development Agency Act, 2007, Act No. 28 as a tax or in the form of a levy that is to be paid by all the companies in Nigeria, who are operating as:

- i. GSM Services Providers and all Telecommunication companies.
- ii. Cyber Companies and internet providers
- iii. Pensions managers and pension related companies
- iv. Banks and other Financial Institutions
- v. Insurance Companies etc. that have an annual turnover of ₦100,000,000.00 and above. They are liable to pay 1% of the profit before tax as NITDF Levy.

Therefore, Companies chargeable are to pay this levy alongside with their Companies Income Tax. The companies have to compute 1% of their profit and pay it through the designated bank. The levy shall be tax deductible.

*Dead Duty:* This is a tax paid by persons seeking to inherit the capital assets and property of a dead person at the time of registration at Probate Registry to obtain Letters of Administration without Wills or the registration and enforcement of Letters of Wills of a deceased person.

*Company Income Tax:* This is a tax under the Companies Income Tax Act, that a resident or non-resident company incorporated in Nigeria has to pay. The Companies Income Tax Act 1961 was replaced by Companies Income Tax Decree 28 of 1979. Several other amendments has since been enacted as either acts or decrees such as: Companies Income Tax Act (CITA) 1990 which itself was amended by Decree 3 of 1993, Decree 30 of 1996, Decree 31 of 1996, and Decree 32 of 1996 etc.

Companies Income Tax Act, 1990 is the enabling law that governs the collection of taxes on profits made by companies operating in Nigeria, excluding companies engaged in Petroleum exploration activities. This Tax is payable for each year of assessment of the profits of any company at a rate of 30% (Adereti, Sanni and Adesina, 2011).

Festus and Samuel, (2007) in their study of company Income Tax and the Nigerian economy, concluded that Company income tax is a major source of revenue in Nigeria but non-compliance with tax laws and regulations by tax payers is deep in the system because of weak control. There is therefore, the need for a general tax reform in the Nigerian company income tax system.

*Capital Transfer tax:* This is the tax levied on the value of all properties or wealth received by a person from another person who may be dead or alive.

*Property tax:* A tax imposed upon particular type(s) of property owned such as land and building, usually yearly. It may be referred to as ground rent.

*Poll tax:* This is a flat rate tax levied on every individual living in a particular country and it is usually levied on people whose income is low or whose income cannot be correctly assessed because of notangeable work engaged in by the payer.

*Personal Income tax:* This is the tax levied on the income of an individual after all allowances have been deducted from the gross emolument and is deducted at source.

#### c) *Indirect Tax*

These are taxes levied on persons or groups who are not intended to bear the burden or incidence but who will shift them to other people. They are normally levied on commodities or services which incidence does not fall directly on the the producer or first payer but on the final payers and consumers. They include;

##### i. *Customs and Excise Duties*

*Customs duty* is a major source of revenue for the Federal Government which is payable by importers of specified goods (Buyonge, 2008).

Adegbie (2011), in his study of the Customs and Excise Duties Contribution towards the development and growth of the Nigerian economy stated that there is a strong relationship between

customs and excise duties and economic development of Nigeria; meaning that this is a source of income that Nigeria should rely on and develop. The study further shows that fraud and financial malpractices have negative impact on the contribution of customs and excise duties to Nigerian economic development. Customs and excise duty is an important component of the non-oil revenue and has remained an important source of revenue before and after the discovery of oil in Nigeria and have over the years, contributed significantly to national development. The Nigeria Custom Services is saddled with the responsibility of collecting custom duties, excise, fees, tariffs, and other levies so imposed by the Federal Government on imports, exports and statutory rates. However, the institution is much criticized for corruption and inefficiency, where its upper echelon is often driven with intrigue and in-fighting. All these need to change if the dream of economic development in Nigeria is to be achieved.

Therefore, Custom Duties is the totality of Import and Export duties collected by the Customs and Exercise Department.

Excise Taxes are charges imposed by government on specific commodities produced in a country at differing rates. These charges are being imposed on domestic products produced locally as distinct from imported goods and are mainly imposed for revenue generating purposes. Commodities such as tobacco, alcohol, petrol and manufactures are subject to excise taxes in some countries while in others the components for taxation differ. Excise taxes are either selective or general according to the tax base. They are selective or general depending on whether the tax is restricted to a certain class of transaction, and specific or ad valorem depending on whether the tax rate is a specific amount of money.

- a. Export Duties are taxes imposed on goods exported to other countries and are easy to collect as payment is done locally with local currency and is a source of income to the government. This tax may be in the form of discouraging exportation of certain goods.
- b. Import Duties are taxes levied on imported goods for obvious reasons such as tariff to discourage importation and the duty is collected from the importer at the point the goods enter the country. it is a source of government revenue particularly in Less Developed Countries (LDCs).

*Purchase or Sales Tax:* Is a tax imposed on the sale of a commodity and varies according to the amount of a commodity sold. Simply, it that tax imposed on some selected commodities but applied only at one stage of the business cycle or activity. It is a consumption tax which is imposed at the retail level directly from market transactions. In some cases, it is collected either at the

wholesale level or at the retail level. Sellers charge the sales tax on their sales and deposit the proceeds with the authorities. In some countries, food and medical purchases are included while in others they are exempted. These goods so taxed are basically durable goods. It could be narrow-based or broad-based.

*Value-Added Tax (VAT):* VAT is the acronym for valued added tax. This tax which is in other words called consumption tax and is being defined as the amount charged by the government for every goods or services purchased from time to time. This means it can only be paid when there is consumption of goods or services. VAT is an indirect tax, which is imposed on goods and services at each stage of production, starting from raw materials to final product. VAT is levied on the value additions at different stages of production. It forms part of the price paid for the good or service so consumed. It was introduced in Nigeria in 1993 by the General Ibrahim Babangida administration to replace sales tax which hitherto generated revenue for the state governments.

VAT was designed broadly to be a levy on imported goods, as well as on locally manufactured goods, hotel service, bank transaction etc. It was to be federally-collected and a uniform rate of 5 per cent was fixed on all affected items while VAT proceeds are shared among the three tiers of government at an agreed proportion.

VAT was first adopted by France in 1954 to replace the turnover tax (i.e. a tax imposed on the gross monetary value of a product at each stage of the product process. Since 1967, members of European Economic Council (EEC) have also adopted the VAT as a kind of tax that generates revenue. VAT is a type of multi-stage broad-based sales tax.

VAT is adopted in virtually all countries of the world including Nigeria. It is a tax imposed on the value of a product as an additional charge hence value-added.

It is also a tax levied on a measure of the contribution to the production of a good or service by a particular producer, and the income that is derived from that contribution. It is a tax on spending that is borne by the final consumer because it is included in the price of the relevant good or service.

#### d) *Objectives of Taxation and Economic Policy*

Taxes are not just imposed on citizens of the State by Governments not just for the sake of taxing. Taxation is a tool in the hands of government (federal, state or local) to achieve stated economic and social goals. It is a veritable tool to raise enough fund for its numerous projects even though she is wealthier. The primary purpose of taxation is mainly to generate revenue for certain governmental expenditure, more so the provision of social amenity as well as providing for the welfare of her populace.

Taxation is used as an instrument to regulate the economy, by discouraging or encouraging the consumption of certain social goods and services. The following major objectives forms the tax policy:

- a. The revenue function
- b. Stabilization function
- c. Regulation function
- d. Income redistribution function and
- e. Allocation function, just to mention out a few.

#### i. *Revenue Function*

This is the major reason for imposition of tax i.e. the ability of government to raise fund to use in carrying out her statutory functions (i.e. provision of services such as defense, education, health) etc. Without funds it will not be possible for government(s) to provide the needed services and infrastructural facilities for her citizenry; especially, goods that may not be provided by the private sector.

#### ii. *Stabilization Function*

Taxes are used by government to stabilize the economy. Stabilization is the use of tax policies to reduce inflation, and also to stimulate the economy for growth. The government uses tax rate by increasing it to reduce inflation. This is so because, increased tax will reduce disposable income, which will in turn reduce aggregate demand. Once, aggregate demand for goods and services falls, all things being equal prices will follow suite to fall. On the other hand, if the purpose of government is to stimulate economic growth then, she reduces tax rate thereby increasing the disposable income in the hands of the consumers who have the propensity to increase aggregate demand. Once aggregate demand increases, productivity activities will also increase, which will eventually bring about growth to the economy (Abomaye-Nimenibo, 2008, 2017a).

#### iii. *Regulation Function*

Taxes can be used to regulate the economy by regulating the consumption and production of certain goods in any nation. Where the government wishes to discourage consumption of certain goods, she could raise the taxes on such goods (e.g., cigarette). On the other hand if government want encourage the production of certain goods in the economy, she will lower taxes on these goods especially in terms of excise duties, hence reducing the cost of production and consequently, makes the selling price to fall. As prices fall demand will increase and the subsequent increase in the consumption of that particular good will increase, which will stimulate aggregate consumption and production of that good will call forth increase in aggregate supply. It could be reversed if the opposite is the desired goal of the economy.

#### iv. *Income Re-Distribution Function*

In order to correct inequality or imbalance in the economy, taxation is a tool commonly used by monetary

authorities to cause income redistribution. This income redistribution function by taxes creates equality and unbiased administration of taxation upon the rich or wealthy class.

#### v. Allocation Function

Taxation is a device used by Government to improve Gross Domestic Product (GDP) by means of encouraging some sectors of the economy that are not doing well through granting of tax reliefs and incentives to the citizenry (Abomaye – Nimenibo, 2017).

#### e) Characteristics of a Good Tax System

A good tax system in modern day governance is said to be very crucial. Taxation is one of the easiest and most convenient means of meeting the ever-increasing public expenditures is the derived revenue from tax. Revenue from taxation is an easy and commonest means of generating fund or revenue for the governments of the three tiers we have in Nigeria. It is a common experience that a number of persons detest payment of tax and government by such act loses revenue and she is bent on its implementation. It is a common phenomenon existing in the literature about the detestation of tax payments everywhere since a reasonable number or percentages of the people are not willing to pay taxes. For instance, the introduction of taxes had led to riots and loss of lives in so many places. A good number of persons numbering about 85 lost their lives when VAT was first introduced in Ghana. Also, the "Ijemo" massacre of 1914 was as a result of revolt against Egba United Government over her planned imposition of taxation. The Aba Women riot of 1929 is also an offshoot of tax detestation. All these are just to mention but a few. We need to sensitize the populace to see reasons and dividends of tax payments as revenue to the government to provide certain projects for the people as well as run the government expenditures.

It is therefore, imperative that every government should put in place an efficient, effective, equitable and just tax system, so as have a good taxation system. Adam Smith (1776) has postulated the following characteristics, often called cannons of taxation which a good tax system should have.

#### *The Foundation or Cannons of Taxation*

The cannons of taxation simply mean the foundational structure upon which taxation is built upon. It also connotes the fundamental principles upon which taxation is hinged on. Therefore, a good tax system should meet the cannons of taxation.

*Cannon of equity:* This cannon states that taxes should be equitable to every person who should be taxed according to his/her ability. The rich and poor should not be taxed equally but that the rich should pay more while the poor to pay less meaning progressive tax be adopted. It also means that as the income of an

individual increases, his taxation should also increase proportionately.

Equity in the terms of taxation means "fairness" in tax burden distribution to all persons concerned hence the adage which says that, equals should be treated equally and that unequal should be treated unequally. The statement saying that equals should be treated equally is referred to as horizontal equity, and on the other hand, the unequal should be treated unequally is referred to as vertical equity. These equity conceptions hold that individuals with the same tax-paying ability should bear the same tax burden, and those with different tax-paying abilities should also bear different tax burdens.

A good tax system should be based on *the cannon of certainty* whereby the time of tax payment, the manner in which tax is to be paid, the amount to be paid should of a surety be certain and clear to the tax payer and to every other person. The taxpayer should not be arbitrarily left to the whims and caprices of tax officials to use their sledge hammer on him/her. The tax which an individual pays has to be certain and not arbitrarily imposed. The time of payment, the manner of payment and the amount to be paid should be clear and plain to the taxpayer. This quality is meant to protect the taxpayers from harassment by the Tax officials.

The tax system should satisfy the *cannon of convenience* i.e. payment of tax should be convenient to the taxpayer. Social, political and economic standing of the tax payer must be taken into consideration when imposing tax on him/her. Secondly, the time of payment, and the mode of payment should not inconvenience the taxpayer in any way and that the tax should not be a heavy burden to the payer.

*Administrative Efficiency:* This is the process of levying and collecting taxes in an administratively efficient, transparent manner and must not cause economic distortion. Collection should be done in such way that the system brings in sufficient revenue to the government at less cost. Economy of administration is an important quality of a good Tax, whereby assessment and collection of taxes require personnel and equipment at minimal cost. This means that the cost of collecting a tax should not be more than the revenue to be derived from the tax itself.

*Neutrality:* Tax is said to be good and desirable if it is neutral in its effects meaning that the imposition of a tax for whatever purpose (revenue stabilization) must be unbiased and does not result in any change in either consumer or producer economic behaviour, in the private sector of the economy. Meaning also that, neutrality in taxation holds that a tax, when imposed, should neither offer the utility-maximization behaviour of consumers nor the profit-maximization behaviour of producers in the private sector of the economy. Tax must favour both sides of imposer and payer.

*Stabilization - Inducing:* Taxation as a tool of fiscal policy play a major role for achieving economic stability by boosting, the economy during periods of unemployment and reducing economic activity during periods of inflation. A tax is good and desirable when it can play this role well. For example, during periods of unemployment, taxes that have minimum restrictive effects on aggregate spending (consumption and investment) would be the ideal ones to use while on the other hand during periods of inflation, taxes need to maximize anti-inflationary effect.

In total agreement with Adam Smith's cannon of taxation, Ayua, (1999), elaborated on these cannons to include:

- a. *Incentives and Economic Efficiency:* Which demonstrates how tax system can have important effects on incentives and opportunity to work, to save, to invest in capital development, to use resources efficiently and to allocate them to uses which best serve the needs of the community.
- b. *Distributional Effects:* In a good tax system there should be no discrimination at the same level of income within the same system. It must also be capable of being use for vertical re-distribution that is, redistribution from those who are better off to those who are worse off in such a way as not to discourage those who are well off.
- c. *Simplicity, Cost of Administration and Compliance:* For a tax system to be embraced willingly by the public, it must be simple. But simplicity for tax system must be balanced with its objective. A tax system designed to deal with a complex or complicated situation will inevitably be complicated. Ease of understanding of tax details and simplicity of administration will help in reducing the cost of administration. Compliance cost must not be too high otherwise there will be high incidence of tax evasion and avoidance.
- d. *Flexibility and Stability:* In a democratic setting where changes in government are part of in built mechanism for governance, tax system must be flexible enough for any political party in power to pursue the fulfilment of its campaign promises. However, flexibility objective must balance with the need to have a stable tax system. This balancing can only be achieved through virile, versatile, efficient and effective well-trained administrative machinery for assessing and collection as well as general administration of the tax system irrespective of the government in power.
- e. *Economic Growth and Efficiency:* The Nigerian tax system should not be an impediment on the productive capacity of the economy, at any given time. In order to minimize the negative impact of taxes on economic efficiency, the tax system must

be aligned to the National Socio-economic developmental goals, through ensuring that the marginal tax rates do not distort the marginal propensity to save and investment, and not pose competitive disadvantage to local firms.

- f. *Transparency and Accountability:* Tax administration in Nigeria should be seen to be transparent and accountable to all the tax payers irrespective of class and gender. Tax payers should be aware of existing taxes or new taxes imposed on them, and the proper utilization of the tax revenue.

f) *The Nigeria Tax Structure and Tax System*

In the year 1904, a first form of tax was levied by Lord Lugard in Northern Nigeria known as community tax. A first tax law was introduced in Nigeria called the "Native Revenue Ordinance" in 1917. In 1918, the Native Revenue Ordinance was extended to the south and was only applicable in Benin and Abeokuta in the then Mid-Western State of Nigeria.

In 1928, the Native Revenue Ordinance was also introduced into the Eastern Region and in 1929, a flat rate of 2% total earned income and of corporate profit was levied. In 1939, an ordinance was passed into a bill known as company's income tax ordinance (CITO) which was to guide companies in the payment of tax. In 1940, another tax law, (Nigerian Income Tax Ordinance) was introduced though discriminatory in its application. This took care of corporate and non-corporate residency in Nigeria especially "natives" in Nigeria elsewhere than in the Lagos Township and the first commissioner of taxes was appointed. From thence on Nigeria started having tax laws.

Income tax was first introduced in Great Britain in 1911 by Patt with the intention that it would be a temporary levy. However, it was discounted in 1915, but resurfaced in 1942 and till date it is still in subsistence.

Direct taxation was first practiced in the Northern parts of Nigeria before the advent of the British while indirect taxation through custom duties and tolls attained a high level of development in Yoruba kingdom of the South-West while the South-East and South-South also practice it. The North practices direct tax because Islam charged it's devout to give a portion of their income for charitable or religious purposes, and so provided a religious basis for taxation which was followed to the letter.

Furthermore, the highly organised administration of the Emirs having firm control over their territorial villages, impose on them taxes. In the southern areas, because of the small size at the kingdom and difficulties of communication, toll was levied on trade between kingdom and between towns. Tributes of presents were often extracted by kings over the annexed territories, but the main source of wealth is the indirect taxation.

In earnest, the tax system was highly developed in the North in the pre-1900 era called "The zakka", being a tax paid on crops while the livestock tax has its origin in the "korari"; while the "kurdankasa" was a tax similar to that of capital tax paid by farmers, and a plantation tax called the "shikka-shukka" was paid and extended to all crops which are not subject to zakka and Jangali or cattle tax was levied on livestock. Smiths, weavers, dyers, leather workers, freemen, gamblers, prostitutes, salt makers, canoe men, hunters, fishermen were all liable to a special tax.

Similarly, special taxes were levied on a special product like date-palm, beehives as well as on certain luxury crops like onions, tobacco and sugar-cane. When the British came in 1830s and even much earlier in their expedition to the Riverine Communities in the present day Rivers State of Nigeria and other parts of the country at later dates, there was a formalised system of taxation even in the Southern Protectorate comparable to that in the North and the West. In the 12th Century and the period of 1500 when the Dutch visited Ogu, Okrika, Bonny, Opobo, Brass all of Rivers State (Riverine communities) and other areas of the South-South Nigeria, there are Political administrations in place which have both direct and indirect taxation until the Colonial Masters came and were faced with resistance when they tried to usurp political authority hence, the then wars and deportations of our Kings like King Ibanichuka of Okrika, King Jaja of Opobo just to mention but a few. Similarly, the Ijebu and Ondo kings relied on tributes, tolls and various levies form their revenues, while in Ibadan, Oyo and Ife, there was a system of annual levies, special contributions at special festivals, fees, presents and tribes unusual land rent, payment for personal services and contributions of food. The main revenue came from tolls, fines, death duties, presents and licenses, and customary taxes.

In the Igbo areas of the east, the tradition of direct taxation to a central authority was non-existence rather, the community pay taxes in kinds by rendering free services such as marking out a track road, clearing the bush, digging pit toilets and wells, and so on for the progress of the community.

The British colonial government only enacted the national revenue proclamation Law No.4 of 1904, under Lord Lugard who sort to simplify the complex array of northern taxes, by ensuring equity and social justice in the system of taxation thereby enhancing efficiency in the fiscal administration of the protectorate. The system of taxation was centred on the annual value of land to produce crops thereon, profit of traders and manufacturers, on the flocks and herds of pastures; and other listed sources of incomes.

In 1918, based on the H.R Paulines findings and consequent authorization by London, Lord Frederick Lugard introduced taxation in Yoruba areas of Egba land and Ibadan. In Benin the son of exiled king

Overami, accepted the imposition of direct taxation in 1917. The imposition of direct taxation in the west involved computation of many tributes and exaction. Ilesha division voluntarily asked to be included in the tax payment system but in Abeokuta, direct taxation was resisted with much resistance in which lives were lost and a lot of property destroyed culminating in Maxwell commission of 1918. In Ibadan, Ife, Oyo, tax exemption was unbroken by Oba's and in Egba land by the Ogbonies. By 1920, the Native Revenue Ordinance has been extended to the entire west.

In the east, direct taxation was inconsistent. Direct taxation had been introduced in the south eastern region in 1926 but it was quickly withdrawn for lack of support. It was not until 1927 that Lord Frederick Lugard succeeded in extending the Native Revenue Ordinance to the area east of the Niger. However, the resistance was stiff and opposition was really prevalent. The Aba women riot of 1929 was sparked off as a result of rumours carried about that, women were about to be taxed, showing a strong indication of the strength of the people's feelings in the east against tax payment.

However, the east was the first to introduce a comprehensive regional finance law called, The Finance Law No.1 of 1956, wherefore people above 16 years of age are to pay tax. The Western Region followed sooth with the Income Tax Law No.26 of 1957 while the Northern Region retained the 1940 Direct Taxation Ordinance (DTO) as amended in 1948 and on its own accord, passed the Northern Nigeria Personal Income Tax Law in 1962. The Federal Territory of Lagos retained the income tax ordinance (as amended) of 1943 till 1957 when it reduced the structural modification in law and later promulgated the Personal Income Tax Law No.6 of 1961.

As the nation was about to have a republic, there is need to incorporate the tax laws into the constitution and therefore, there arose the need to have a commission to look into the existing tax laws and their inadequacies hence, the Sir Jeremy Raisman Fiscal Commission. The recommendations of the Sir Jeremy Raisman Fiscal Commission were accordingly, embodied in the Nigerian constitution order in council of 1960 which formed the basis of the income tax management Act 1961.

This Commission was set up in 1957 with the following main term of reference, to examine the jurisdiction and powers of the various tiers of government and to determine which arm of government should handle which tax law. It was decided that the Federal government should retained control over the taxation of individuals in the federal territories and companies throughout Nigeria, while the regional governments exercise control over income taxes of all persons within their regions whether Native or expatriates. It was furthermore determined that custom duties and sales tax were to be collected by the Federal

Government, while the Regional Governments retained export tax on motor vehicles, fuel revenues, and exercise and custom duties on tobacco (Abomaye-Nimenibo, 2017b).

Adegbie (2011), stated that tax is a legal system approved by the government to have the charge, to have the direction, to manage and to provide policies; laws and regulations for the tax system to ensure all applicable taxes are collected and remitted to the appropriate authorities. The two major legal bodies connected to the administration of company income tax, Petroleum profit tax, Personal income tax, Value added Tax, Withholding tax, Education Tax and custom excise duty in Nigeria are Joint Tax Board (JTB) and Federal Inland Revenue Service (FIRS).

While the Joint Tax Board was established in 1961 to offer advice and coordinate various aspects of tax revenue and also to promote uniformity both in the application of the personal income tax Act 1993, and in the incidence of tax on individual throughout Nigeria; the Federal Board of Inland Revenue was established in 1990 with the power to administer company income tax. This body has the Federal Inland Revenue Service (FIRS) which was established in 1993 as its main operator having the responsibility of income tax assessment, collection, accounting and administration.

The Nigerian tax system according to Ogbonnaet el, (2009) has undergone series of reforms since 1904 to date as follows:

- a. Introduction of income tax in Nigeria between 1904 and 1926
- b. Grant of autonomy to the Nigerian Inland Revenue in 1945
- c. The Raisman Fiscal Commission of 1957
- d. Formation of the Inland Revenue Board in 1958
- e. The promulgation of the Petroleum Profit Tax Ordinance No. 15 of 1959
- f. The promulgation of Income Tax Management Act 1961
- g. Establishment of the Lagos State Inland Revenue Department
- h. The promulgation of the Companies Income Tax Act (CITA) 1979
- i. Establishment of the Federal Board of Inland Revenue under CITA 1979
- j. Establishment of the Federal Inland Revenue Service Between 1991 and 1992 and
- k. Tax policy and administration reforms amendment 2001 and 2004.

Ola (2006), has stated that tax administration in Nigeria does not measure up to appropriate standards because tax is inequitable. Many of the supposed tax payers know nothing of the rules under which they are to pay tax or the range of deductible expenses and the allowance available to them; and that they cannot be at ease to disclose their taxable income. Ola (2006) went

forward to say that the assurance of tax convenience in Nigeria is the ability of a taxpayer to go to the tax office, say what he is ready to pay, be assessed accordingly, and he pays and obtain a tax clearance certificate. From the above we can deduce that these has led to administrative inefficiency. This is as a result of the low literacy level in Nigeria and poor record keeping culture. Also, there are not enough tax officials to cover the field as most of them are not well trained, ill equipped, badly remunerated and corrupt (Ogbonna, 2011). He added that the failure of tax administration to recognize the importance of communication and dialogue between government and the citizen in matters relating to tax revenue is a key problem; and that there is a wide gap in tax administration in Nigeria when compared to countries like USA, United Kingdom, and Canada where tax system is computerized and every tax payer i.e organizations are well captured at source through integrated computer system. This to a large extend is being put in place by the Nigerian Federal Inland Revenue Service (FIRS) and until the system is well computerized, there is bound to be problem.

According to Olatiyan and Samkey (2011), defined tax as a compulsory charge imposed by a public authority on the income of individuals and companies as stipulated by the government decrees, acts or cases, laws irrespective of the exact amount of services rendered to the payer in return. Taxes therefore, constitute the principal source of government revenue and the beauty of any government is for its citizenry to voluntarily execute their tax obligations without much coercion and harassment. The menace of tax leakages in the form of tax evasion and tax avoidance is the major problem facing the Nigerian tax system. Similarly, tax evasion being the willful and deliberate violation of the tax laws with the intent to escape tax obligation as opined by Kiabel and Ogu (1999). The twin monster is tax avoidance, whereby taxpayers seek to reduce, or remove altogether their tax liability within the provision of the tax laws as also observed by Ola (2001).

Omoruyi (1983), also stated that tax evasion is one of the crimes of Nigerians, which they have so popularized that it makes armed robbery of minority interest. Government has made so much effort to curb these monsters yet, the problem of tax evasion and avoidance still persists (Alli, 2009).

Festus and Samuel (2007), Reynold and Wilbur (1990), have suggested ways in which tax being a principal source of government revenue should be closely monitored so as to achieve maximum compliance as various tax leakages and mismanagement of tax revenue continue to exist.

#### g) *The challenges of the Nigerian Tax System*

Nigeria has undergone a lot of tax reforms of which we have a peculiar one introduced as "Tax identification number (TIN)" that is unique tax payer's

identification number which became effective from February 2008; the E-payment system which enhances smooth payment procedure and reduced the incidence of tax touts, Enforcement Scheme having special purpose tax officers i.e. a special tax officers scheme that is in collaboration with other security agencies to ensure strict compliance in payment of taxes and the automated tax system that facilitates tracking of tax positions and issues by individual tax payer. The integrated tax offices and authority now have autonomy to assess, collect and record taxes in line with section 8Q of FIR Establishment Act 2007 which has led to an improved tax administration in Nigeria.

The Nigerian tax system has undergone some significant modifications in recent times as tax laws are consistently being reviewed with the aim of repealing obsolete laws and simplifying the ones that need to be. Nigerian tax law empowers taxation to be enforced by the 3 tiers of government being the federal, state and local governments, each having its sphere of authority clearly spelt out in the Taxes and Levies Decree 1998. In spite of these modifications, there are still a good number of contentious issues that requires urgent attention such as the issue of appropriate tax authority to administer conflicting taxes.

However, Nigeria still faces some issue such as the multiple taxation by all the three tiers of governments which often times, poses some impediment in tax administration and bring about welfare cost. In addition, the issue of paucity of data base contributes to tax avoidance in the country.

The issue of corruption in Nigeria is still a perennial problem which reduces the confidence and trust of the tax payer in discharging his civil duty. Another issue is that of inadequate infrastructural development. In Nigeria, infrastructural facilities are in a deplorable state such as the epileptic and erratic electricity and water supply; making the populace to privately sources. Thus leading to tax avoidance and evasion.

Furthermore, Nigeria has the problem of codified tax language that is legally codified language that makes it difficult for an average Nigerian to be conversant with these tax laws. Tax evasion and avoidance is being practiced by individuals and corporate bodies.

#### h) *Challenges of Tax Administration in Nigeria*

Every System or nation opts for an efficient and effective system of tax Administration, free from all encumbrances, yet challenges militating against the creation and maintenance of such an efficient system cannot be ruled out. Tax administration challenges could be found in the Nigeria system of tax administration which cuts across the three tiers of government. These issues will be discussed hereunder.

These major challenges that face tax Administration in Nigeria includes and not limited to the followings:

- a. Lack of proper orientation to the citizenry of Nigeria which greater population is Secondary School Certificate and below. Hence, low understanding of the role of taxation in Nigerian National development.
  - b. Insufficient political support for tax Administration as officials are susceptible to incessant attacks.
  - c. Over dependence of the economy on oil revenue with some good level of neglect of taxation as a source of revenue.
  - d. Low level of business activity leading to low level of revenue.
  - e. Poor attitude to taxation, and lack of tax culture leading to tax avoidance and evasion amongst tax payers.
  - f. Low level of voluntary tax compliance
  - g. Multiple taxation leading to litigations and evasions.
  - h. Corruption on the part of officials during assessments lead to loss of tax revenues.
  - i. Diversion of tax revenues from government bank account into personal bank accounts by tax officials.
  - j. Lack of accountability of tax revenue on the part of Directors.
  - k. Lack of inter-governmental co-operation and co-ordination between three tiers and agencies of government.
  - l. Lack of human resources development and training of tax officials.
  - m. Employment of unqualified personnel in the administration of taxation.
  - n. Tax authorities are not equipped with modern technology and software packages.
  - o. Existence of manual system of tax administration in her operations.
  - p. Lack of proper record keeping.
  - q. Tax authorities are not funded adequately.
- i) *Role of Tax Revenue in Economic Growth and Development*

It is often said that a country's tax system is one of the major determinants of its macroeconomic indexes. It has also been argued that the level of economic development has a very strong impact on a country's tax base and tax policy objectives which vary with the stages of development (Kiabel, 2009, Vincent, 2001).

Hence, Olopade and Olopade (2010) that growth is an increase in economic activities which represents the expansion of a country's GDP or output. Development until recently meant growth measured by GNP or a rise in per capital income. This definition of development is not tenable as it is not indistinguishable with growth. Kayode(1993) stated that development

perhaps could be said to be growth coupled with justice. Development therefore, implies changes that would lead to improvement or progress; and it is believed that an economy that raises its per capita level of real income over time without transforming its social and economic structure is unlikely to be perceived as developing.

The main purpose of tax is To raise revenue to meet government expenditure and to redistribute wealth and manage the economy is the main purpose of government according to Ola (2001), Jhingan (2004),and Bhartia (2009); while Jarkir (2011), outlined tax as an important tool for economic growth of a country in the following methods:

*Optimum Allocation of Available Resources:* Taxation is the most important means and source of public revenue to finance government expenditures. The imposition of tax leads to diversion of resources from the taxed to the non-taxed sector. The revenue got is then allocated to various productive sectors of the economy of a nation with a view to increasing the overall growth of the country. Tax revenues may be used in developmental activities in the less developed areas of the country where real investors are not willing to invest.

In our contemporary society, public finance is not simply to raise sufficient financial resources for meeting administrative expense, for maintenance of law and order only but to also protect the country from foreign aggression. Now the main object is to ensure the social welfare of the economy. The increase in the collection of tax increases government revenue. It is safer for the government to avoid borrowings from any other source and concentrate on increasing tax revenue. *Encouraging Savings and Investment:* Since developing countries operate mixed economy, care has to be taken to promote capital formation and investment both in the private and public sectors. Tax revenue policy is to be directed to raising the ratio of savings to national income.

*Reduction of Inequalities in Income and Wealth:* Through reducing inequalities in income and wealth redistribution, government use an effective and efficient tax system, to encourage people to save and invest in productive sectors of the economy.

*Acceleration of Economic Growth and Price Stability:* Tax policy may be used to handle critical economic situations like depression and inflation. In times of depression, taxation is minimized to increase consumption and reduce savings thereby increasing aggregate demand and vice versa Abomaye-Nimenibo (2008, 2017). Tax policy could be used to strengthen incentives to in savings and investments. Tax policy is further used in developing countries, to maintain price stability and growth of the economy.

*Control Mechanism:* Tax policy is also a tool widely used as a control mechanism in checkmating inflation,

consumption of certain goods such as liquor and luxury goods as well as to protect the local industries from the uneven rivalry and competition. Therefore, tax revenue is the only effective weapon by which private consumption can be curbed and thus excess resources transferred to the state leading to sustainable economic development and eventual growth.

According to Appah (2010), economic growth is largely linked to labour and capital as factors of production and that, tax revenue is considered as an instrument of fiscal policy being an important variable which may determine changes in national income in developing countries like Nigeria. Increased tax revenue on imported goods and services have affected the level of such goods and services that industrialist within our country are encouraged to produce such goods and services locally. This curb high import duty on dairy products, textiles, materials, food, beverages, drinks etc. Nigeria's economic potential are encouraged through industrial investment locally and the multiplier effect on employment and national growth. Also, high tax rate imposed on imported components of oil industrial inputs has encouraged the use of local content in the oil industry geared towards increasing economic growth in Nigeria (Kiabel and Nwokah, 2009).

Bonu and Pedro (2009),were of the opinion that tax policy does affect economic growth. To them there is enough evidence linking tax revenue and output to growth. Countries that are able to mobilize tax resources through broad based tax structures with efficient administration and enforcement will likely be in a position to enjoy faster growth rates than countries with lower overall tax collections assessed inefficiently. Therefore, the design of the tax system is likely to exert a modest, but cumulatively important influence on long-term growth rates.

Akinola (2001), explained how tax revenue plays a crucial role in promoting economic activity and growth. Through tax revenue, government ensures that resources are channeled towards important projects in the society, while giving succor to the weak. However, the role of tax revenue in promoting economic activity and growth is not felt primarily because of its poor administration.

Tax revenue is very important to the growth and development of any country as tax proceeds helps in rural and urban development as well as the provision of infrasturatural development in the form of road constructions, provision of power supply, and portable drinking water, the building of hospitals, schools and provision of other social amenities.

#### j) *Tax Revenue in Nigeria*

Tax and tax administration are fundamental components of any attempt to nation building, and this is particularly the case of any developing or transitional nation like Nigeria. Bariyima, Kiabel, and Nwoka(2009),

has noted that taxes underwrite the capacity of states to carry out their goals; forms an integral areas for the conduct of state-society relations, and they shape the balance between accumulation and redistribution of wealth that gives states their social characteristics. Taxes build capacity, legitimacy and consent. Nigeria which was colonized by the British gained her independence by an act of the British Parliament on 1st October, 1960 and became a republic within the commonwealth in 1963 (Oduola, 2006). She therefore, qualified to impose tax and collect revenue thereby.

However, the tax system of Nigeria actually dates back to 1904 when the personal income tax Ordinance was introduced in the northern part of the country before the unification of the country by the colonial masters. It was later implemented through the Native Revenue Ordinance in the western and eastern regions in 1917 and 1928 respectively. Coupled with other amendment in the 1930s, it was later incorporated into Direct Tax Revenue Ordinance No.4 of 1940. Since then, different governments have continued on the improvement of the tax system in Nigeria (Abomaye-Nimenibo, 2017b).

Although the Nigerian tax system has undergone several reforms geared toward enhancing tax collection and administration with minimal enforcement cost, there is still non-voluntary compliance of the taxpayers due to the act of lethargy on the part of the system leading to an extensive practice of tax evasion and avoidance; which is a major impediment to economic growth, where tax evasion and avoidance are now prevalent (Ogbonna and Ebimobowei, 2011). One of the major tax reforms put in place by the government in addressing the problems of tax administration in Nigeria is the introduction of Taxpayers Identification Number (TIN) which became effective in February, 2008.

#### k) *Theoretical Framework*

According to Bhartia (2009), a tax revenue theory may be derived on the assumption that there need not be any relationship between tax paid and benefits received from state activities. We shall accordingly look at some of such theories as discussed below.

##### i. *Socio-Political Theory*

This theory of tax revenue states that social and political objectives should be the major factors in selecting taxes. The theory advocated that a tax system should not be designed to serve individuals, but should be used to cure the ills of society as a whole.

##### ii. *Benefit Received Theory*

This theory is based on the assumption that there is basically an exchange relationship between taxpayers and the state because the state provides certain goods and services to the members of the society, therefore, members of the society should contribute to the cost of these supplies in proportion to the benefits

received (Bhartia, 2009). Anyanfo (1996), supports this postulation by saying that taxes should be allocated on the basis of benefits received from government expenditure.

##### iii. *Faculty Theory*

According to Anyanfo (1996), this theory states that one should be taxed according to the ability to pay. It is simply an attempt to maximize an explicit value judgment about the distributive effects of taxes. Bhartia (2009), shares this same view by arguing that a citizen is to pay tax just because he can, and his relative share in the total tax burden is to be determined by his relative paying capacity.

##### iv. *Expediency Theory*

This theory asserts that every tax proposal must pass the test of practicality. It must be the only consideration weighted by the authorities in choosing a tax proposal. Economic and social objectives of the state and the effects of a tax system should be treated as irrelevant (Bhartia, 2009). Anyafo (1996) and Bhartia (2009) explained that the expediency theory is based on a link between tax liability and state activities. It assumes that the state should charge the members of the society for the services provided by it. This reasoning justifies imposition of taxes for financing state activities by inferences, which provides a basis, for apportioning the tax burden between members of the society. This proposition has a reality embedded in it, since it is useless to have a tax which cannot be levied and collected efficiently.

Pressures from economic, social and political groups abound in every economy. Every single group tries to protect and promote its own interests and by extension, authorities are often forced to reshape tax structure to accommodate these pressures. In totality, the administrative set up may not be efficient enough to collect taxes at a reasonable cost of collection. Tax revenue therefore, provides a powerful set of policy tools to the authorities and should be effectively used for remedying economic and social ills of the society such as income inequalities, regional disparities, unemployment, and cyclical fluctuations and so on.

Adolph Wagner advocated that social and political objectives should be the deciding factors in choosing taxes. Wagner did not believe in individualist approach to a problem. He stated that each economic problem be looked at in its social and political context and an appropriate solution found thereof. Accordingly, a tax system should not be designed to serve individual members of the society, but should be used to cure the ills of society as a whole. This theory relates to a normal development process and represents a benchmark against which, a country's specific empirical evidence may be compared.

This study therefore focuses on the expediency theory which enables us to assess the extent to which

the Nigerian tax system conforms to this scenario where the link between tax liability and economic activities are linked. Where applicable, such a characterization will enhance accurate tax revenue projection and targeting of specific tax revenue sources given an ascertained profile of economic development. It will also assist in estimating a sustainable revenue profile thereby facilitating effective management of a country's fiscal policy, among others. This is because the expediency theory focuses on the fact that taxes are collected to achieve economic objectives which enhances the growth and development of a society in all its spheres. The socio-political, benefit and faculty theory are relevant also but they lay more emphasis on political relationship and ability to be objectives.

#### v. *Empirical Literature*

In an attempt to evaluate tax revenue and economic growth in Nigeria, we are prone to utilizing regression analysis for the period of 1980 – 2015. It will therefore be worthwhile to look at the empirical literature.

Chibu and Njoku (2015), investigated the impact of taxation on the Nigerian economy for the period 1994 -2012. The variables used in the model were subjected to Augmented Dickey Fuller Unit Root test, which revealed that the variables were stationary. The co-integration test also revealed that the variables are co-integrated and that long run relationship existed between the variables. The results of the statistical analysis revealed that positive relationship also existed between the explanatory variables (Custom and Excise Duties, Company Income Tax, and Petroleum Profit Tax) and the dependent Variables (Gross Domestic Product, and Unemployment). The study therefore, recommended total restructuring of the tax system in the country and the provision of basic amenities (good roads, steady power supply, internal security, etc) which will encourage individuals and corporate organizations to honor their tax obligations in Nigeria.

Babalola and Aminu (2011), also investigated the impact of taxation on economic growth in Nigeria over the period 1977- 2009. They examined the Unit roots of the series using the Augmented Dickey – Fuller technique after which the co-integration test was conducted using the Engle – Granger Approach. Error correction models were estimated to take care of short-run dynamics. The overall results indicated that productive expenditure did positively impacted on economic growth during the period of coverage and a long-run relationship exists between them as confirmed by the co-integration test.

Ogbonna and Ebimobowei (2011), conducted a study on the impact of petroleum revenue on the economy of Nigeria for the period 1970 to 2009. The study showed that a strong correlation existed between petroleum revenue and GDP. This was determined from the regression results that showed an  $R=0.839$ ,  $R^2$  of

0.705, F-value of 90.630 and a corresponding significant value of 0.000 and a t-value of less than 0.05 significant level. They concluded that oil based revenue if invested efficiently in the economy will to a large extent make material difference on GDP. From the findings of Ogbonna and Ebimobowei (2011), it can be deduced that PPT has a positive impact on Nigeria's economy but it'll be good to further investigate the roles other taxes play on the economy's GDP both individually and as a lump sum which is one of the objectives this study aims to achieve.

Brian (2007), analyzed the effects of tax revenue on economic growth in Uganda's experience for the period 1987 to 2005. From the study, tax revenue was found to have had an impact on the economic growth level of the country, with direct taxes having a positive effect while indirect taxes had a negative impact. However, he stated that due to time, financial and data constraints, not all essential issues could be analyzed. The issue arising from this work is the fact that indirect taxes are not easily evaded when it comes to payment because they are paid either at the time of consumption of the very good or service and at source and so one expects that they should have a positive impact on a country's' economic growth not negative as reported.

Engen and Skinner (1996),also carried out a study of taxation and economic growth of U.S. economy, using large sample of countries and evidences from micro level studies of labour supply, investment demand, and productivity growth. Their findings revealed modest effects on the order of 0.2 to 0.3 percentage and pointed differences in growth rates in response to a major reform. They stated that such small effects can have a large cumulative impact on living standards.

Tosun and Abizadeh (2005), in their study of economic growth of tax changes in OECD countries from 1980 to 1999 revealed that economic growth measured by GDP per capita has a significant effect on the tax mix of GDP per capita. It is shown that while the shares of personal and property taxes have responded positively on economic growth, shares of the payroll (payee tax), goods and services taxes have shown a relative decline.

Philips (1997), critically analyzed the Nigerian fiscal policy between 1960 and 1997 with a view to suggesting workable ways for the effective implementation of vision 2010. He observed that budget deficit has been an abiding feature in Nigeria for decades. He noted that except for the period 1971 to 1974, and 1979, there has been an overall deficit in the federal government budgets since 1960 to 1997. The chronic budget deficits and their financing largely from borrowings, have resulted in excessive money supply, worsened inflationary pressures, and complicated macroeconomic instability. The result showed negative

impact on external balance, investment, employment and growth.

Ikem (2011), investigated the interaction between tax structure and economic growth in Nigeria during the period 1961-2011. He made his analysis using two different econometric models: the neoclassical growth framework and Granger causality test in examining the level of impact and direction of causality respectively. The growth model was decomposed during the analysis into long run static equation and short run dynamic error correction model. The results revealed that income and CIT is statistically significant in promoting economic growth in Nigeria.

The impact of tax revenue on economic growth has been examined severally by different researchers. The empirical studies of Anyanwu (1997), Engen and Skinner, (1996), Tosun and Abizadeh, (2005) and Arnold (2011), were used as the basis for different explanations of taxes on economic

The analysis so far have revealed that taxation has significant impact on Nigeria's economic growth. Although some studies do not find a positive linkage between economic growth and taxation, but was quick to point out some of the flaws to include their statistical methodology and the data used in the analysis. This research therefore adopted some econometric tools to check for the presence or absence of spuriousity in the regression results as such validates their relevance in policy making.

### III. METHOD OF STUDY

The method employed in this study, involves discussion of data collection analysis techniques. We adopted a quasi-experimental research which is purely analytical

#### a) Model Specification

The model was cast in line with the theoretical and empirical literature reviewed that captures the contribution of petroleum profit tax, company income tax, and customs and excise duties. Thus, both linear and log-linear specifications were set for the model as follows:

Linear Specification

$$GDP = f(PPT, CIT, CED) \quad (1)$$

From the above function, we derived the statistical model as follows:

$$GDP = \alpha + \beta_1 PPT_t + \beta_2 CIT_t + \beta_3 CED_t + \varepsilon \quad (2)$$

By transforming the linear function into their log form, we have;

$$GDP = \alpha + \beta_1 LPPT + \beta_2 LCIT + \beta_3 LCED + \varepsilon \quad (3)$$

Where;

GDP: Gross Domestic Product

PPT: Petroleum Profit Tax

CIT: Company Income Tax

CED: Customs and Excise Duties  $\alpha$  is a constant

$\beta_1, \beta_2, \beta_3$ , are the coefficient of the parameter estimate  $\varepsilon$  is the error term or random variable

#### Apriori Expectation

According to (Gujarati, 2003) "a priori involves a deductive reasoning from a general economic principle to a necessary effect" based on hypothesis or theory rather than experiment. In this study, different economic and social factors, facts and principles were used in defining the theoretical expectation of the sign or the magnitude of the parameters of the specified model.

These apriori expectations are determined by the principles of economic theories guiding the economic and social relationships among the variables under consideration.

#### i. Explanation of Variables in the Model

The variables included in the model are classified as dependent and independent variables.

##### Dependent Variable

**Gross Domestic Product (GDP):** The total monetary value of all finished goods and services produced within a country's boarder in a specified fiscal year. GDP is expected to be positively influenced by export, exchange rate and trade or economic openness.

##### Independent Variables

**Petroleum Profit Tax (PPT):** The Petroleum Profit Tax (PPT) is for any resident company or person in charge of a non-resident company who are exploring for petroleum or producing it in Nigeria.

**Company Income Tax (CIT):** Being a tax paid by resident or non-resident company incorporated in Nigeria.

**Customs and Excise Duties (CED):** These are taxes payable by importers of specified goods as well as those imposed on goods produced locally.

#### b) Data Required

This study employed secondary data relating to the dependent and independent variables which was obtained from the Central Bank of Nigeria Statistical Bulletin.

Gross Domestic Product	1980-2015
Petroleum Profit Tax	1980-2015
Company Income Tax	1980-2015
Custom and Excise Duties	1980-2015

#### c) Method of Data Analysis

The method of Data Analysis was econometric method of Ordinary Least Square (OLS), Co-Integration and Granger Causality test. It is important to note that time series data are prone to error due to fluctuations in business activities from which most of our data are derived. Hence, the following analysis were tested accordingly:

**Test for the co-efficient of determination ( $R^2$ )** was used to test and know the power-strength of the explanatory variables in the models to see the goodness of fit of the variables. In other words, it measures the

percentage variation in the dependent variable that is explained by the independent variables.

*Test of significance (T-test)* of each of the parameter estimates was carried out. In other words, it is a statistical test that is used to verify whether each of the parameters at 5 percent confidence level is significant or not.

*Test:* This test was carried out to see the overall significance of the explanatory variables in the model.

*Durbin Watson test for autocorrelation:* The Durbin-Watson (DW) statistical test was used to carry out the test for autocorrelation. "Autocorrelation or serial dependence of the error term is considered when the successive values of the error term are serially correlated or dependent. That is, the value, which U assumes in any one period, depends on the value, which it assumed in the previous period".

#### d) The Co-Integration Technique

In this study we adopted the Co-Integration estimation technique in analyzing our data. Co-Integration is an econometric technique used for testing the correlation between non-stationary time series data. Usually, time series data are non-stationary due to fluctuations that do characterize such information.

Two variables are said to be Co-Integrated if they have a long run or equilibrium relationship between them (Gujarati, 2007).

*Granger Causality:* Granger Causality test shows the direction of effect between two times series. Such effect could be bilateral, bidirectional, unidirectional and independence causality.

## IV. DATA PRESENTATION AND ANALYSIS

Our estimated results are presented and analyzed according to the specified econometric methods. We analyzed our data collected for this study by using the tools already discussed in sub-heading three. The researchers estimated the models and reported the results accordingly. Thus, this section begins with the data presentation and thereafter talks about analysis of the results. The data for the estimation are presented in table 4.1 below.

### a) Data Presentation

The main objective of this study was to examine the impact of tax revenue on economic growth in Nigeria from 1980-2015. In order to achieve this objective, the study utilized data on gross domestic product (GDP) as the dependent variable while petroleum profit tax (PPT), company income tax (CIT) and customs and excise duties (CED) are the independent variables. The data used for the study is basically time series data from 1980-2015 which relates to both the dependent and explanatory variables. Thus, the data was sourced from the yearly reports of the Central Bank of Nigeria as presented in appendix I

*Table 4.1:* Descriptive Statistics of Variables

Variables	GDP	PPT	CIT	CED
Mean	428600.5	4326858.	551804.2	134157.2
Maximum	969969.1	32010000	8270667.	438300.0
Minimum	31546.08	3746.900	403.0000	1616.000
Std. Dev.	263763.2	9730301.	1594041.	153376.3
Observations	36	36	36	36

*Note:* RGDP, VAT, PPT, CED and CIT as earlier defined.

*Source:* Computed Result Using (E-Views 8)

From table 4.1, Gross Domestic Product (GDP) had a mean of 428600.5 million from the year 1980 to 2015. With a maximum and minimum of 969969.1 million and 31546.08 million respectively; the standard deviation from the mean for gross domestic product (GDP) between 1980 and 2015 was 263763.2 million. Moreover, Petroleum Profit Tax (PPT) from the year 1980 to 2015 had a mean of 4326858 million with a maximum and minimum of 32010000 million and 3746.900 million respectively and a standard deviation of 9730301 million. In addition, Company Income Tax (CIT) had a

mean of 551804.2 million from the year 1980 to 2015. With a maximum and minimum of 8270667 million and 403.0000 million respectively; the standard deviation from the mean for Company income tax (CIT) between 1980 and 2015 was 1594041 million.

Custom and Excise duties (CED) had a mean of 134157.2 million from the year 1980 to 2015; and with a maximum and minimum of 438300.0 million and 1616.000 million respectively; the standard deviation from the mean for Custom and Excise duties (CED) between 1994 and 2015 was 153376.3 million.

### b) Correlation Matrix

*Table 4.2:* Correlation Matrix for all Variables

Variables	GDP	PPT	CED	CIT
GDP	1.000000	0.789940	0.974300	0.659909
PPT	0.789940	1.000000	0.804091	0.662635
CED	0.974300	0.804091	1.000000	0.601649
CIT	0.659909	0.662635	0.601649	1.000000

*Note:* RGDP, PPT, CED and CIT as earlier defined

*Source:* Computed Result Using (E-Views 8)

The correlation matrix presented in table 4.2 indicates a strong positive correlation of 79% between gross domestic product (GDP) and petroleum profit tax (PPT). A strong positive relationship of 97% exists between gross domestic product (GDP) and custom and excise duties (CED). Also, a strong positive relationship of 66% exists between gross domestic product (RGDP) and company income tax (CIT).

c) *Unit Root Test (Test for Stationarity)*

To avoid spurious regressions which may arise as a result of carrying out regressions on time series data, by subjecting the data to stationarity test, using the Augmented Dickey Fuller (ADF) tests.

Table 4.3: Unit Root Test (1980-2015)

Variables	ADF Test	Critical Values			Order of integration	
		critical value 1%	critical value 5%	Critical value 10%	Order level	
GDP	-.374925	-3.639407	-2.951125	-2.614300	1(1)	
CED	-.794226	-3.639407	-2.951125	-2.614300	1(1)	
PPT	-.834829	-3.646342	-2.954021	-2.615817	1(1)	
CIT	-.651023	-3.646342	-2.954021	-2.615817	1(1)	

Note: RGDP, PPT, CED and CIT as earlier defined.  
Source: Computed Result Using (E-Views 8)

The stationarity test result presented in Table 4.3 shows that at various levels of significance (1%, 5% and 10%), the variables were stationary. Although the variables were not stationary at level 1, the variables were thus differentiated. Thus, all the variables became stationary at first difference (integrated of order one). Hence, the entire variables in this study are stationary. Therefore, there is need to determine the long run relationship with the aid of the Johansen Co-integration test. See table 4.5 for co-integration result.

d) *Test for Co-integration*

Co-integration is conducted based on the test proposed by Johansen. According to Iyoha and Ekanem (2002), co-integration deals with the methodology of modeling non-stationary time series variables as per table 4.5 below.

Table 4.4: Johansen Test for Co-integration

Eigen value	Trace Statistic	5% critical value	Prob. **	Hypothesis of CE(s)
0.986687	195.3335	47.85613	0.0000	None *
0.665660	48.48752	29.79707	0.0001	At most 1 *
0.271585	11.23724	15.49471	0.1973	At most 2
0.013531	0.463187	3.841466	0.4961	At most 3

Source: Computed Result Using (E-Views 8)

The Table 4.4 indicates that there are two co-integrating equations because three of the Trace Statistic(s) are larger than critical value at 5%. Therefore,

there is a long-run relationship among GDP, PPT, CED and CIT.

e) *Short Run Regression Result*

Table 4.5: Short Run Result:  $PDI = f(MPR, MLR, PLR, EXR \text{ and } GEX)$

Variable	Coefficient	t-Statistic	Prob.
C	9.978123	31.22215	0.0000
LLOG(PPT)	0.072217	1.108482	0.2759
LOG(CIT)	0.052075	0.976035	0.3364
LOG(CED)	0.132786	1.744326	0.0907
$R^2 = 0.786181, F\text{-Statistic} = 39.21975, DW = 1.124619, Prob.(F\text{-stat}) = 0.000000$			

Source: Authors' Computed Result from (E-view 8)

Table 4.5 indicates that the dynamic model is a good fit. The  $R^2$  value of 0.786 indicates that the variation in GDP was explained by 79 percent of PPT, CIT and CED. This shows that the explanatory power of the model is very strong.

The result shows that the coefficient of the intercept parameter appears with a positive value; 9.978123. This simply means that if the independent variables are held constant, GDP will increase by 9.978123 percent.

Furthermore, the coefficient of petroleum profit tax (PPT) appears with the right sign (i.e., positive). This conforms to the a priori expectation. This means that a percentage increase in petroleum profit tax (PPT) will increase economic growth by 0.072217 percent. Moreover, the absolute value of the t-statistic for the slope coefficient is not significant. This is because the t-calculated of  $1.108482 < \text{the t-table of } 2.032$ . Thus, the study accepts the null hypothesis which states that "there is no significant relationship between petroleum profit tax and economic growth in Nigeria". The implication of this result is that PPT impact on economic growth but not significantly. Meaning that, PPT revenue alone without revenue from other sources cannot help Nigeria to achieve sustainable economic growth and development.

The coefficient of company income tax (CIT) appears with a positive sign (0.052075) implying a positive relationship between company income tax (CIT) and economic growth. This conforms to the a priori expectation. This means that a percentage increase in company income tax (CIT) will lead to 0.052075 increases in economic growth. However, the absolute value of the t-statistic for the slope coefficient is not significant. This is because the t-calculated of  $0.976035 < \text{the t-table of } 2.032$ . Thus, the study accepts the null hypothesis which states that "there is no significant relationship between company income tax (CIT) and economic growth in Nigeria".

#### f) Pairwise Granger Causality Test

Table 4.6: Pairwise Granger Causality Test Result

Null Hypothesis:	Obs	F-Statistic	Prob.
LOG(PPT) does not Granger Cause LOG(GDP)	34	0.35346	0.7052
LOG(GDP) does not Granger Cause LOG(PPT)		3.30785	0.0508
LOG(CIT) does not Granger Cause LOG(GDP)	34	0.12910	0.8794
LOG(GDP) does not Granger Cause LOG(CIT)		2.14165	0.1357
LOG(CED) does not Granger Cause LOG(GDP)	34	2.97664	0.0667
LOG(GDP) does not Granger Cause LOG(CED)		0.16787	0.8463

Note: GDP, PPT, CED and CIT as earlier defined.

Source: Computed Result Using (E-Views 8)

The result of Table 4.6 shows that there is unidirectional causality between PPT & GDP as well as CED & GDP. But, there exist an independence causality between CIT & GDP. Therefore, Policy makers should put in place those policies that will favour increase in GDP.

## V. SUMMARY OF FINDINGS

The study examines tax revenue and economic growth in Nigeria from 1980 to 2015. The theoretical literature upon which this work hinged on included, socio-political theory, expediency theory, faculty theory and benefit received theory.

At the same time, the coefficient of custom and excise duties (CED) appeared with a positive sign (0.132786) which implies that a positive relationship between custom and excise duties (CED) and economic growth exist. This conforms to the a priori expectation meaning that a percentage increase in custom and excise duties (CED) will lead to 0.132786 increases in economic growth. In addition, the absolute value of the t-statistic for the slope coefficient is not significant. This is as a result of the t-calculated value of  $1.744326 < \text{the t-table value of } 2.032$ . Thus, the study accepts the null hypothesis which states that "there is no significant relationship between custom and excise duties (CED) and economic growth in Nigeria".

The insignificant relationship between tax revenue (i.e., revenue generated from PPT, CIT and CED), indicates that income generated from taxes are not efficiently and effectively utilized to provide infrastructural facilities and social amenities that will help the various sectors of the economy to grow and function effectively. The reason could be adduced from the mismanagement, corruption and embezzlement syndrome in the country.

The entire regression model is significant given the f-value of 39.21975 with the probability (F-stat=0.000000). The Durbin Watson value of 1.124619 portrays the presence of serial autocorrelation.

Therefore, to achieve our objectives, data were collected on gross domestic product (GDP) petroleum profit tax (PPT), company income tax (CIT) and Custom and Excise Duties (CED) from CBN Statistical bulletin. The study adopted the Ordinary Least Square (OLS), Co-integration and Granger Causality methods of econometrics to analyze the data and showcased the relationship that exists among the variables.

The regression result shows that:

- There is no significant relationship between petroleum profit tax and economic growth in Nigeria;

- b. There is no significant relationship between company income tax and economic growth in Nigeria; and
- c. There is no significant relationship between custom and excise duties and economic growth in Nigeria.

## VI. CONCLUSION

Using the Ordinary Least Square (OLS), Co-integration and Granger Causality tests in analyzing the data collected on gross domestic product (GDP), petroleum profit tax (PPT), Company Income tax (CIT) and custom and excise duties (CED) through secondary source specifically, CBN Statistical Bulletin, our result shows that petroleum profit tax, company income tax and custom and excise duties has no significant relationship in explaining the economic growth in Nigeria. However, tax has the ability to impact on the economy positively if properly and systematically integrated. The positive signs of the petroleum profit tax, company income tax and custom and excise duties tax is an indicator that Nigeria at large is benefitting from tax revenue; since revenue from tax are used by government to finance its major economic projects. The results further revealed that there is no significant relationship between petroleum profit tax, company income tax and Nigeria economic growth. The implication is that tax revenue has not contributed much to the growth of Nigeria's economy as one considers the fact that most of the revenue generated from taxes are squandered by the government officials and tax administrators. One of the main purposes of tax revenue is to raise revenue that the government can use to provide adequate amenities and infrastructure as well as enhance growth and development but the case seems to be different in Nigeria as the physical evidences does not show that funds generated from tax revenue are used for this purpose.

## VII. RECOMMENDATIONS

The following recommendations are put forward:

Government should ensure that taxation is properly managed in a manner that will accelerate economic growth, reduce inflation rate and generate employment in the country. The Nigeria government should restructure the tax system from what it is so as to meet the demands of the 21st century.

Government should ensure that tax revenue is judiciously used in the provision of basic Education, Housing Schemes, Transportation (mass transit), Agriculture development, Primary Health Care, adequate Power Supply, Construction of Roads and Bridges, good National Defense, among others that will help the various sectors of the economy to grow and function very well thereby enhancing the growth and development of the economy.

If economic growth and development has to be achieved in Nigeria, then the Federal Government as a matter of urgency, restructure the tax system in Nigeria. Revenue from tax should also be properly and judiciously be expended to provide basic amenities to the taxpaying citizens of Nigeria.

- a. Government should use the revenue generated from tax especially that of petroleum profit tax to develop the domestic sector of the economy especially the Agro allied industry and the manufacturing sector qualitative development.
- b. Government should sensitize the citizenry through awareness campaign and enlightenment on the need to pay tax and not to evade it.
- c. Training on Total Quality Tax Management, technological development in tax policies and also acquire tax assessment packages, etc.
- d. Government to encourage and also insist on taxes remittance to Government account via the e-payment system This will go a long way in curbing the emenance of fraudsters as well as being a means of supporting the cashless economy.
- e. Nigeria's tax regulatory body needed to implement policies that will reduce the loop holes in tax laws which tax payers capitalize on to evade tax.
- f. Enact a act prohibiting tax avoidance and tax evasion a punishable offence with serious sanctions imposed.

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## APPENDIX I: RESEARCH DATA

Nigeria's Data on GDP, PPT CIT and CED

YEAR	GDP (N million)	PPT	CIT(N million)	CED
1980	31546.08	8564.3	579.2	1813.5
1981	205222.1	6325.8	403.0	2325.8
1982	199685.2	4846.4	550.0	2336.0
1983	185598.1	3746.9	561.5	1984.1
1984	183563	4761.4	787.2	1616.0
1985	201036.3	6711.0	1004.3	2183.5
1986	205971.4	4811.0	1102.5	1728.2
1987	204804.5	12504.0	1235.2	3540.8
1988	219875.6	6814.4	1550.8	5672.0
1989	236729.6	10598.1	1914.3	5815.5
1990	267550	26909.0	2997.3	8640.9
1991	265379.1	38615.9	3827.9	11456.9
1992	271365.5	51476.7	5417.2	16054.8
1993	274833.3	59207.6	9554.1	15486.4
1994	275450.6	42802.7	12274.8	18294.6
1995	281407.4	42857.9	21878.3	37364.0
1996	293745.4	76667.0	22000.0	55000.0
1997	302022.5	68574.1	26000.0	63000.0
1998	310890	680000	33300.0	57700.0
1999	312183.5	164300	46200.0	87900.0
2000	329178.7	525100	51100.0	10150.0
2001	356994.3	639200	68700.0	170600
2002	433203.5	392200	89100.0	181400
2003	477533	683500	11480.0	195500
2004	527576	1183500	13300.0	217200
2005	561931.4	1904900	14030.0	232800
2006	595821.6	2038300	24490.0	177700
2007	634251.1	1500600	27530.0	241400
2008	672202.6	2812300	450000	281300
2009	718977.3	1256500	630100	297500
2010	776332.2	1944700	712000	309200
2011	834161.9	30700000	806000	438300
2012	902794	32010000	963200	438300
2013	964184	21551567	8270667	395267
2014	969969.1	28087189	3346622	423956
2015	945,649.00	27216252	4193496	419174

Note: RGDP, PPT, CED and CIT as earlier defined.

Source: CBN Statistical Bulletin (Various Issues)

## APPENDIX II: REGRESSION RESULTS

## Linear Regression Result

Dependent Variable: GDP				
Method: Least Squares				
Date: 28/12/17 Time: 18:57				
Sample: 1980 2015				
Included observations: 36				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	206744.5	13209.01	15.65178	0.0000
PPT	-0.001265	0.001774	-0.713050	0.4810
CIT	0.021284	0.008059	2.641022	0.0127
CED	1.606952	0.105515	15.22960	0.0000
R-squared	0.958440	Mean dependent var		428600.5
Adjusted R-squared	0.954544	S.D. dependent var		263763.2

S.E. of regression	56235.52	Akaike info criterion	24.81692
Sum squared resid	1.01E+11	Schwarz criterion	24.99287
Log likelihood	-442.7046	Hannan-Quinn criter.	24.87833
F-statistic	245.9907	Durbin-Watson stat	1.585160
Prob(F-statistic)	0.000000		

APPENDIX III: LOG-LINEAR REGRESSION RESULT

Dependent Variable: LOG(GDP)				
Method: Least Squares				
Date: 28/12/17 Time: 18:58				
Sample: 1980 2015				
Included observations: 36				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	9.978123	0.319585	31.22215	0.0000
LOG(PPT)	0.072217	0.065149	1.108482	0.2759
LOG(CIT)	0.052075	0.053354	0.976035	0.3364
LOG(CED)	0.132786	0.076125	1.744326	0.0907
R-squared	0.786181	Mean dependent var		12.77103
Adjusted R-squared	0.766135	S.D. dependent var		0.683899
S.E. of regression	0.330730	Akaike info criterion		0.729413
Sum squared resid	3.500244	Schwarz criterion		0.905360
Log likelihood	-9.129434	Hannan-Quinn criter.		0.790823
F-statistic	39.21975	Durbin-Watson stat		1.124619
Prob(F-statistic)	0.000000			

APPENDIX IV: UNIT ROOT TEST GDP @ LEVEL

Null Hypothesis: GDP has a unit root				
Exogenous: Constant				
Lag Length: 1 (Automatic - based on SIC, maxlag=9)				
			t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic			2.275536	0.9999
Test critical values:	1% level		-3.639407	
	5% level		-2.951125	
	10% level		-2.614300	
*MacKinnon (1996) one-sided p-values.				
Augmented Dickey-Fuller Test Equation				
Dependent Variable: D(GDP)				
Method: Least Squares				
Date: 28/12/17 Time: 19:01				
Sample (adjusted): 1982 2015				
Included observations: 34 after adjustments				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
GDP(-1)	0.038952	0.017118	2.275536	0.0299
D(GDP(-1))	0.139964	0.120433	1.162177	0.2540
C	1356.992	7832.136	0.173259	0.8636
R-squared	0.239460	Mean dependent var		21777.26
Adjusted R-squared	0.190393	S.D. dependent var		25107.00
S.E. of regression	22590.81	Akaike info criterion		22.97257
Sum squared resid	1.58E+10	Schwarz criterion		23.10725
Log likelihood	-387.5337	Hannan-Quinn criter.		23.01850
F-statistic	4.880260	Durbin-Watson stat		0.749851
Prob(F-statistic)	0.014368			

Gdp @ 1<sup>st</sup> Diff

Null Hypothesis: D(GDP) has a unit root				
Exogenous: Constant				
Lag Length: 0 (Automatic - based on SIC, maxlag=9)				
			t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic			-6.374925	0.0000
Test critical values:	1% level		-3.639407	
	5% level		-2.951125	
	10% level		-2.614300	
*MacKinnon (1996) one-sided p-values.				
Augmented Dickey-Fuller Test Equation				
Dependent Variable: D(GDP,2)				
Method: Least Squares				
Date: 28/12/17 Time: 19:01				
Sample (adjusted): 1982 2015				
Included observations: 34 after adjustments				
<b>Variable</b>	<b>Coefficient</b>	<b>Std. Error</b>	<b>t-Statistic</b>	<b>Prob.</b>
D(GDP(-1))	-0.759988	0.119215	-6.374925	0.0000
C	15152.77	5272.267	2.874051	0.0071
R-squared	0.559469	Mean dependent var		-5823.415
Adjusted R-squared	0.545703	S.D. dependent var		35637.69
S.E. of regression	24020.36	Akaike info criterion		23.06821
Sum squared resid	1.85E+10	Schwarz criterion		23.15800
Log likelihood	-390.1596	Hannan-Quinn criter.		23.09883
F-statistic	40.63967	Durbin-Watson stat		0.684032
Prob(F-statistic)	0.000000			

PPT @ LEVEL

Null Hypothesis: PPT has a unit root				
Exogenous: Constant				
Lag Length: 1 (Fixed)				
			t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic			-0.708396	0.8313
Test critical values:	1% level		-3.639407	
	5% level		-2.951125	
	10% level		-2.614300	
*MacKinnon (1996) one-sided p-values.				
Augmented Dickey-Fuller Test Equation				
Dependent Variable: D(PPT)				
Method: Least Squares				
Date: 28/12/17 Time: 18:05				
Sample (adjusted): 1982 2015				
Included observations: 34 after adjustments				
<b>Variable</b>	<b>Coefficient</b>	<b>Std. Error</b>	<b>t-Statistic</b>	<b>Prob.</b>
PPT(-1)	-0.084926	0.119886	-0.708396	0.4840
D(PPT(-1))	0.010164	0.202880	0.050097	0.9604
C	1112976.	1029457.	1.081129	0.2880
R-squared	0.019315	Mean dependent var		800291.9
Adjusted R-squared	-0.043955	S.D. dependent var		5411218.
S.E. of regression	5528864.	Akaike info criterion		33.97296
Sum squared resid	9.48E+14	Schwarz criterion		34.10764
Log likelihood	-574.5403	Hannan-Quinn criter.		34.01889
F-statistic	0.305279	Durbin-Watson stat		1.994942
Prob(F-statistic)	0.739108			

PPT @ 1<sup>ST</sup> DIFF

Null Hypothesis: D(PPT) has a unit root				
Exogenous: Constant				
Lag Length: 1 (Fixed)				
			t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic				
Test critical values:			1% level	-5.834829
			5% level	0.0000
			10% level	-3.646342
				-2.954021
				-2.615817
*MacKinnon (1996) one-sided p-values.				
Augmented Dickey-Fuller Test Equation				
Dependent Variable: D(PPT,2)				
Method: Least Squares				
Date: 28/12/17 Time: 19:04				
Sample (adjusted): 1983 2015				
Included observations: 33 after adjustments				
<b>Variable</b>	<b>Coefficient</b>	<b>Std. Error</b>	<b>t-Statistic</b>	<b>Prob.</b>
D(PPT(-1))	-1.449901	0.248491	-5.834829	0.0000
D(PPT(-1),2)	0.372353	0.173007	2.152245	0.0395
C	1133655.	936609.3	1.210382	0.2356
R-squared	0.592136	Mean dependent var		-26347.20
Adjusted R-squared	0.564946	S.D. dependent var		7991420.
S.E. of regression	5271034.	Akaike info criterion		33.87986
Sum squared resid	8.34E+ 14	Schwarz criterion		34.01591
Log likelihood	-556.0177	Hannan-Quinn criter.		33.92563
F-statistic	21.77701	Durbin-Watson stat		1.816351
Prob(F-statistic)	0.000001			

CIT @ Level

Null Hypothesis: CIT has a unit root				
Exogenous: Constant				
Lag Length: 1 (Fixed)				
			t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic				
Test critical values:			1% level	-1.108225
			5% level	0.7012
			10% level	-3.639407
				-2.951125
				-2.614300
*MacKinnon (1996) one-sided p-values.				
Augmented Dickey-Fuller Test Equation				
Dependent Variable: D(CIT)				
Method: Least Squares				
Date: 28/12/17 Time: 19:07				
Sample (adjusted): 1982 2015				
Included observations: 34 after adjustments				
<b>Variable</b>	<b>Coefficient</b>	<b>Std. Error</b>	<b>t-Statistic</b>	<b>Prob.</b>
CIT(-1)	-0.208031	0.187716	-1.108225	0.2763
D(CIT(-1))	-0.391306	0.184682	-2.118809	0.0422
C	257719.2	243207.1	1.059670	0.2975
R-squared	0.283342	Mean dependent var		123326.3

Adjusted R-squared	0.237106	S.D. dependent var	1538435.
S.E. of regression	1343728.	Akaike info criterion	31.14389
Sum squared resid	5.60E+13	Schwarz criterion	31.27857
Log likelihood	-526.4461	Hannan-Quinn criter.	31.18982
F-statistic	6.128160	Durbin-Watson stat	2.050800
Prob(F-statistic)	0.005719		

*Cit @ 1<sup>st</sup> Diff*

Null Hypothesis: D(CIT) has a unit root				
Exogenous: Constant				
Lag Length: 1 (Fixed)				
			t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic			-5.651023	0.0000
Test critical values:	1% level		-3.646342	
	5% level		-2.954021	
	10% level		-2.615817	
*MacKinnon (1996) one-sided p-values.				
Augmented Dickey-Fuller Test Equation				
Dependent Variable: D(CIT,2)				
Method: Least Squares				
Date: 28/12/17 Time: 19:06				
Sample (adjusted): 1983 2015				
Included observations: 33 after adjustments				
<b>Variable</b>	<b>Coefficient</b>	<b>Std. Error</b>	<b>t-Statistic</b>	<b>Prob.</b>
D(CIT(-1))	-2.040279	0.361046	-5.651023	0.0000
D(CIT(-1),2)	0.365739	0.224693	1.627727	0.1140
C	287115.1	242224.9	1.185324	0.2452
R-squared	0.771897	Mean dependent var		25658.39
Adjusted R-squared	0.756690	S.D. dependent var		2705798.
S.E. of regression	1334675.	Akaike info criterion		31.13278
Sum squared resid	5.34E+13	Schwarz criterion		31.26883
Log likelihood	-510.6909	Hannan-Quinn criter.		31.17856
F-statistic	50.75966	Durbin-Watson stat		1.994395
Prob(F-statistic)	0.000000			

*Ced@ Level*

Null Hypothesis: CED has a unit root				
Exogenous: Constant				
Lag Length: 0 (Automatic - based on SIC, maxlag=9)				
			t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic			0.104207	0.9616
Test critical values:	1% level		-3.632900	
	5% level		-2.948404	
	10% level		-2.612874	
*MacKinnon (1996) one-sided p-values.				
Augmented Dickey-Fuller Test Equation				
Dependent Variable: D(CED)				
Method: Least Squares				
Date: 28/12/17 Time: 19:08				
Sample (adjusted): 1981 2015				

Included observations: 35 after adjustments				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
CED(-1)	0.005080	0.048744	0.104207	0.9176
C	11284.50	9378.213	1.203267	0.2374
R-squared	0.000329	Mean dependent var		11924.59
Adjusted R-squared	-0.029964	S.D. dependent var		41311.12
S.E. of regression	41925.48	Akaike info criterion		24.18062
Sum squared resid	5.80E+10	Schwarz criterion		24.26950
Log likelihood	-421.1609	Hannan-Quinn criter.		24.21130
F-statistic	0.010859	Durbin-Watson stat		2.626425
Prob(F-statistic)	0.917636			

*Ced @ 1<sup>st</sup> Diff*

Null Hypothesis: D(CED) has a unit root				
Exogenous: Constant				
Lag Length: 0 (Automatic - based on SIC, maxlag=9)				
			t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic			-7.794226	0.0000
Test critical values:	1% level		-3.639407	
	5% level		-2.951125	
	10% level		-2.614300	
*MacKinnon (1996) one-sided p-values.				
Augmented Dickey-Fuller Test Equation				
Dependent Variable: D(CED,2)				
Method: Least Squares				
Date: 28/12/17 Time: 19:08				
Sample (adjusted): 1982 2015				
Included observations: 34 after adjustments				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
D(CED(-1))	-1.311298	0.168240	-7.794226	0.0000
C	16125.31	7240.789	2.227010	0.0331
R-squared	0.654986	Mean dependent var		-155.7147
Adjusted R-squared	0.644205	S.D. dependent var		67773.04
S.E. of regression	40425.66	Akaike info criterion		24.10934
Sum squared resid	5.23E+10	Schwarz criterion		24.19913
Log likelihood	-407.8588	Hannan-Quinn criter.		24.13996
F-statistic	60.74996	Durbin-Watson stat		2.084552
Prob(F-statistic)	0.000000			

APPENDIX V: JOHANSEN COINTEGRATION TEST

Date: 28/12/17 Time: 19:09				
Sample (adjusted): 1982 2015				
Included observations: 34 after adjustments				
Trend assumption: Linear deterministic trend				
Series: GDP PPT CIT CED				
Lags interval (in first differences): 1 to 1				
Unrestricted Cointegration Rank Test (Trace)				
Hypothesized		Trace	0.05	
No. of CE(s)	Eigenvalue	Statistic	Critical Value	Prob.**
None *	0.986687	195.3335	47.85613	0.0000
At most 1 *	0.665660	48.48752	29.79707	0.0001
At most 2	0.271585	11.23724	15.49471	0.1973
At most 3	0.013531	0.463187	3.841466	0.4961
Trace test indicates 2 cointegrating eqn(s) at the 0.05 level				

* denotes rejection of the hypothesis at the 0.05 level				
**Mackinnon-Haug-Michelis (1999) p-values				
Unrestricted Cointegration Rank Test (Maximum Eigenvalue)				
Hypothesized		Max-Eigen	0.05	
No. of CE(s)	Eigenvalue	Statistic	Critical Value	Prob.**
None *	0.986687	146.8460	27.58434	0.0001
At most 1 *	0.665660	37.25028	21.13162	0.0001
At most 2	0.271585	10.77405	14.26460	0.1659
At most 3	0.013531	0.463187	3.841466	0.4961
Max-eigenvalue test indicates 2 cointegrating eqn(s) at the 0.05level				
* denotes rejection of the hypothesis at the 0.05 level				
**Mackinnon-Haug-Michelis (1999) p-values				
Unrestricted Cointegrating Coefficients (normalized by b*S11*b=I):				
<b>GDP</b>	<b>PPT</b>	<b>CIT</b>	<b>CED</b>	
3.96E-08	2.23E-07	-1.29E-06	1.99E-08	
-5.48E-06	-1.50E-07	-2.41E-07	2.16E-05	
3.30E-05	5.60E-08	-7.44E-07	-5.45E-05	
-2.57E-07	1.74E-08	4.74E-07	3.57E-06	
Unrestricted Adjustment Coefficients (alpha):				
D(GDP)	7743.018	14448.98	2045.519	-462.2909
D(PPT)	-2547872.	1594268.	1311490.	377838.4
D(CIT)	1260423.	27223.57	57135.28	11453.02
D(CED)	-12217.00	10192.08	17490.49	-926.8858
1 Cointegrating Equation(s):		Log likelihood	-1801.399	
Normalized cointegrating coefficients (standard error in parentheses)				
<b>GDP</b>	<b>PPT</b>	<b>CIT</b>	<b>CED</b>	
1.000000	5.638969	-32.69159	0.501778	
	(0.14614)	(0.78849)	(7.09594)	
Adjustment coefficients (standard error in parentheses)				
D(GDP)	0.000306			
	(0.00014)			
D(PPT)	-0.100823			
	(0.03410)			
D(CIT)	0.049877			
	(0.00157)			
D(CED)	-0.000483			
	(0.00027)			
2 Cointegrating Equation(s):		Log likelihood	-1782.774	
Normalized cointegrating coefficients (standard error in parentheses)				
<b>GDP</b>	<b>PPT</b>	<b>CIT</b>	<b>CED</b>	
1.000000	0.000000	0.203861	-3.967176	
		(0.02772)	(0.27565)	
0.000000	1.000000	-5.833593	0.792513	
		(0.11101)	(1.10406)	
Adjustment coefficients (standard error in parentheses)				
D(GDP)	-0.078884	-0.000443		
	(0.01212)	(0.00059)		

D(PPT)	-8.838502 (4.42465)	-0.808031 (0.21716)		
D(CIT)	-0.099327 (0.21608)	0.277165 (0.01061)		
D(CED)	-0.056343 (0.03653)	-0.004257 (0.00179)		
3 Cointegrating Equation(s):		Log likelihood	-1777.387	
Normalized cointegrating coefficients (standard error in parentheses)				
<b>GDP</b>	<b>PPT</b>	<b>CIT</b>	<b>CED</b>	
1.000000	0.000000	0.000000	-1.788021 (0.07283)	
0.000000	1.000000	0.000000	-61.56533 (5.73453)	
0.000000	0.000000	1.000000	-10.68944 (0.99239)	
Adjustment coefficients (standard error in parentheses)				
D(GDP)	-0.011349 (0.07286)	-0.000328 (0.00060)	-0.015020 (0.00329)	
D(PPT)	34.46193 (25.7138)	-0.734557 (0.21111)	1.936619 (1.16130)	
D(CIT)	1.787064 (1.26904)	0.280366 (0.01042)	-1.679607 (0.05731)	
D(CED)	0.521127 (0.19373)	-0.003277 (0.00159)	0.000342 (0.00875)	

	GDP	PPT	CIT	CED
Mean	428600.5	4326858.	551804.2	134157.2
Median	306456.3	120483.5	17954.15	56350.00
Maximum	969969.1	32010000	8270667.	438300.0
Minimum	31546.08	3746.900	403.0000	1616.000
Std. Dev.	263763.2	9730301.	1594041.	153376.3
Skewness	0.828738	2.144604	3.761748	0.820502
Kurtosis	2.418029	5.770360	17.24666	2.245207
Jarque-Bera	4.628877	39.10829	389.3553	4.893910
Probability	0.098822	0.000000	0.000000	0.086557
Sum	15429619	1.56E+08	19864953	4829660.
Sum Sq. Dev.	2.43E+12	3.31E+15	8.89E+13	8.23E+11
Observations	36	36	36	36

	GDP	PPT	CED	CIT
GDP	1.000000	0.789940	0.974300	0.659909
PPT	0.789940	1.000000	0.804091	0.662635
CED	0.974300	0.804091	1.000000	0.601649
CIT	0.659909	0.662635	0.601649	1.000000

Pairwise Granger Causality Tests			
Date: 28/12/17 Time: 19:22			
Sample: 1980 2015			
Lags: 2			
Null Hypothesis:	Obs	F-Statistic	Prob.
LOG(PPT) does not Granger Cause LOG(GDP)	34	0.35346	0.7052
LOG(GDP) does not Granger Cause LOG(PPT)		3.30785	0.0508
LOG(CIT) does not Granger Cause LOG(GDP)	34	0.12910	0.8794
LOG(GDP) does not Granger Cause LOG(CIT)		2.14165	0.1357
LOG(CED) does not Granger Cause LOG(GDP)	34	2.97664	0.0667

LOG(GDP) does not Granger Cause LOG(CED)		0.16787	0.8463
LOG(CIT) does not Granger Cause LOG(PPT)	34	3.06157	0.0622
LOG(PPT) does not Granger Cause LOG(CIT)		2.50109	0.0995
LOG(CED) does not Granger Cause LOG(PPT)	34	4.01473	0.0289
LOG(PPT) does not Granger Cause LOG(CED)		3.36565	0.0485
LOG(CED) does not Granger Cause LOG(CIT)	34	0.42530	0.6576
LOG(CIT) does not Granger Cause LOG(CED)		0.62553	0.5420





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## The Responsibility to Protect Principle in Shaping Inter-national Military Intervention: The Case of Syria

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**Abstract-** The study looked at the Responsibility to protect (R2P) principle in shaping international military intervention with particular reference to Syria. The study adopted a qualitative research methodology and a case study research design. Three key respondents were drawn from the Zimbabwe Republic Police, Zimbabwe National Army and the Ministry of Foreign Affairs on the basis of their previous experiences in various United Nations peacekeeping missions. The findings of the study indicated that the R2P was important as it was saving lives of Syrian civilians who continue to die as a result of the protracted conflict. The study further established that the causes of the Syrian conflict were motivated by social, economic, political and religious factors. Self-interests of the United Nations Security Council (UNSC) members in the Syrian conflict were one of the major reasons why both humanitarian and military interventions under R2P have failed. The divisions among the Permanent Members of the UNSC has resulted in the selective application of the R2P norm at the expense of fostering peace in Syria. The study recommended that there was greater need for the United Nations to urgently invoke military intervention under the R2P in order to end the mass atrocities in Syria. Furthermore, there is need to reform the UNSC as its current structure clearly places disproportionate amount of power and influence over the actions of the international community in the hands of a few powerful nations.

**Keywords:** *responsibility to protect, military intervention, sovereignty, member-states.*

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THE RESPONSIBILITY TO PROTECT PRINCIPLE IN SHAPING INTERNATIONAL MILITARY INTERVENTION THE CASE OF SYRIA

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# The Responsibility to Protect Principle in Shaping International Military Intervention: The Case of Syria

Mlambo Mavelous <sup>α</sup> & Kurebwa Jeffrey <sup>σ</sup>

**Abstract-** The study looked at the Responsibility to protect (R2P) principle in shaping international military intervention with particular reference to Syria. The study adopted a qualitative research methodology and a case study research design. Three key respondents were drawn from the Zimbabwe Republic Police, Zimbabwe National Army and the Ministry of Foreign Affairs on the basis of their previous experiences in various United Nations peacekeeping missions. The findings of the study indicated that the R2P was important as it was saving lives of Syrian civilians who continue to die as a result of the protracted conflict. The study further established that the causes of the Syrian conflict were motivated by social, economic, political and religious factors. Self-interests of the United Nations Security Council (UNSC) members in the Syrian conflict were one of the major reasons why both humanitarian and military interventions under R2P have failed. The divisions among the Permanent Members of the UNSC has resulted in the selective application of the R2P norm at the expense of fostering peace in Syria. The study recommended that there was greater need for the United Nations to urgently invoke military intervention under the R2P in order to end the mass atrocities in Syria. Furthermore, there is need to reform the UNSC as its current structure clearly places disproportionate amount of power and influence over the actions of the international community in the hands of a few powerful nations.

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## I. INTRODUCTION

After the Cold war, international politics has been characterised by increased focus on human rights (Brown, 2008). In some countries such as Iraq, Syria, Libya, South Sudan and Palestine, human rights are being violated while United Nations (UN) member-states continuously engage in protracted debates on whether to intervene in order to prevent further bloodshed. The use of force to prevent gross human rights violations in other states is highly controversial because it violates fundamental norms and principles in international relations protecting states from interference by other states, such as the principles of state sovereignty and non-intervention. However, in September 2005 at the UN World Summit in New York, the UN General Assembly (UNGA) unanimously

adopted the R2P principle. According to Evans (2012), R2P is a set of principles that provide the international community with a framework for taking action to prevent or stop mass atrocities.

Gartner (2011) points out that the R2P principle was in response to a number of recent historical cases which included the Rwandan genocide of 1994 which killed thousands of people, the massacre of 8,000 Bosnian civilians in Srebrenica in 1995, and the North Atlantic Treaty Organisation (NATO) air bombardment of Kosovo in 1999. On 17 March 2011 the UNSC adopted Resolution 1973 which demanded an immediate ceasefire of all hostilities in the civil conflict in Libya and authorised the international community to impose a no-fly zone to enforce this ceasefire. On 19 March 2011 implementation of Resolution 1973 commenced as French fighter jets bombed military vehicles belonging to the former Libyan leader Colonel Muammar Gaddafi's regime that were advancing on the rebel stronghold of Benghazi. According to Bellamy (2012) NATO assumed command of all operations relating to enforcement of the no-fly zone on 31 March 2011 which ultimately and actively helped foster regime change in Libya. On 31 October 2011 the UN effectively ended NATO's mandate for military action on the basis of Resolution 1973. The military intervention in Libya was the first time that the UNSC explicitly authorised the use of military force.

The 2011 Syrian uprising is part of the wider Arab revolts against governments and its leaders. These demonstrations across Syria developed into a nationwide revolt organised by opposition left thousands of civilians dead (Beauchamp, 2012). According to UN (2012) over 220 000 innocent civilians were killed since the war broke out in 2011. Adams (2015) asserts that government forces were accused of dropping crude improvised barrel bombs packed with chemical weapons targeting extremist groups linked to the Islamic State of Iraq. The above examples show the need for intervention through the R2P principle as a useful norm in shaping military humanitarian intervention in any state. Notwithstanding the successful implementation of the R2P principle in Libya which culminated in the ouster of Colonel Gaddafi's regime from power in Libya, the situation in Syria is however different. Adams (2015) allude that there is a lack of political will from the

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international community to use the R2P through the United Nations to intervene and stopping the civil war in Syria. The turmoil and massive human rights violations have led to numerous calls for the international community to take decisive action by implementing the R2P principle in Syria just like in Libya.

## II. PURPOSE OF THE STUDY

The purpose of this study is to assess the impact of using the R2P principle in shaping military intervention in Syria.

## III. RESEARCH DESIGN AND METHODOLOGY

A case study research design was chosen for the study. A case study allowed for the assessment of the use of the R2P norm as a tool for military intervention in the Syrian conflict. According to Silverman (2008) the case study design allows examination of how particular actions and perceptions are embedded in particular patterns of social organisations. Purposive sampling was chosen for the study. Three key informants drawn from the Zimbabwe National Army (ZNA), Zimbabwe Republic Police (ZRP) and the Ministry of Foreign Affairs. The three participants were chosen on the basis of their United Nations peace keeping experiences in various missions in Africa and Asia.

The respondent from the ZNA gave views on the use the merits and demerits of military intervention under the R2P principle in Syria while the ZRP discussed on the effects of the prolonged use of the R2P on the internal security of Syria. The Ministry of Foreign Affairs official highlighted on the impact of the UNSC on the use of the R2P principle in Syria. Documentary search relied on documents such as the United Nations General Assembly's Resolutions on Syria, United Nations Security Council Resolutions on Syria, and UN Secretary-General's Annual Reports on Syria. Peer reviewed journal articles, textbooks and newspaper articles relating to the Syrian crisis were also reviewed.

## IV. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

This section provided a review of available literature on the R2P principle with particular interest on how it could be used to shape humanitarian intervention in Syria. The study relied on the theory of liberal institutionalism. The theory emphasises the role that international organisations and international society play in world affairs. Liberal institutionalism argues that in order for there to be peace in international affairs, states must cooperate with each other and in effect yield some of their sovereignty to create integrated communities aimed at promoting economic growth and respond to regional and international security issues (Keohane, 2012). According to Bull (2010) international society exists when a group of states, conscious of certain

common interests and common values, for a society which binds them through common set of rules in their relations within one another and share in working together. Keohane (2012) identified four characteristics of liberal institutionalism namely; multiple channels which allow for interaction among actors across national borders, increasing interaction and links between actors and non-state actors, states seeking to maximise absolute gains through cooperation, and also addressing the greatest obstacle to cooperation in world affairs due to non-compliance or cheating by states.

The Theory of Liberal Institutionalism also postulates that non-state actors and those that are marginalised by the modernist project can be brought back into world affairs as it focuses on international organisations and international regimes that are based on rules, norms and principles governing interaction of state and non-state actors (Jackson and Sorensen, 2012). Keohane (2012) assert that the international regimes such as principles, norms, rules and procedures contain injunctions on behaviour and obligations. The rise in globalisation and concerns over terrorism, drug trafficking and pandemics such as HIV and AIDS has shown that states can no longer react unilaterally to these threats but rather through regional and global regimes where policy responses can be coordinated in dealing with such new security threats (Jackson and Sorensen, 2012). For instance, the development of the African Union is a good example of how states have formed regional communities aimed at dealing with policy issues. It can be argued that the African Union has created a set of rules permitting states to collectively achieve outcomes which cannot be obtained acting individually (Evans, 2008).

Liberal institutionalism has enabled states to deal with security issues such as nuclear non-proliferation, civil wars and the threat of terrorism through international organisations such as the United Nations (Hoffman, 2010). Liberal institutionalism believes in the common interests of human beings and that they are capable of cooperating in domestic affairs as well as in international affairs for the benefit of all. Examples of the African Union and the United Nations demonstrate that international cooperation is possible. International institutions promote cooperation between states which reduces the lack of trust between states. Resultantly, the development of norms and principles such as the R2P principle demonstrate the role international organisations play in international relations. The Theory of Liberal Institutionalism is therefore relevant to evaluating the use of military intervention in Syria as the obtaining situation requires international cooperation.

### a) *The Concept of Responsibility to Protect (R2P)*

The concept of R2P evolved out of dismay at the international community's failure to prevent mass

atrocities in Rwanda and other countries in the 1990s. It represents a re-conceptualisation of the relationship between state sovereignty and human rights in which sovereignty is viewed 'not as an absolute term of authority but as a kind of responsibility' (Thakur, 2013: 251). In general terms, R2P seeks to prevent and respond to genocide and other mass atrocity crimes by recognising duties held by individual states and the international community (Lie, 2008).

The term R2P was coined by the International Commission on Intervention and State Sovereignty (ICISS) which was established in the aftermath of NATO's military action during the Kosovo crisis of 1999 and whose report was published in 2001 (Evans and Sahnoun, 2001). It is often described as an emerging international norm which sets forth that states have the primary responsibility to protect their populations from genocide, war crimes, crimes against humanity and ethnic cleansing and when a state fails to protect its populations, the responsibility falls on the international community (International Coalition for the Responsibility to protect, 2001:2). The R2P is only intended to protect people against certain specified mass crimes when the State in which they are taking place is 'manifestly failing' to do so (Evans, 2011). This view is similar to the original United Nations General Assembly World Summit Outcome Document (2005) which articulated that the R2P approach assigns states the primary responsibility to protect its citizens from war crimes, crimes against humanity, genocide and ethnic cleansing. Only if this responsibility has not been acted upon domestically, responsibility is transferred to the international community which is allowed to use force as an instrument of last resort and when other peaceful means have failed.

The R2P encompasses instruments of early warning, conflict prevention, mediation, good governance, military enforcement and may even extend into peace building and reconciliation after the end of a conflict. Despite the emphasis that R2P has much broader aspects, there is nevertheless a persistent and widespread perception that R2P is essentially synonymous with military action in response to mass atrocities (Evans, 2011). Indeed, the elastic nature of the R2P definition has sometimes created confusion. This unfortunately contributes to resistance of the R2P by some quarters and has also led to a tendency to overlook the importance of non-military efforts to mitigate mass atrocities. According to Thakur (2013), military activities or their threat can indeed be useful to prevent or halt mass atrocities with the caveat that R2P is more than military action. Although there is growing international acceptance of R2P, a minority of states remain suspicious of the concept, particularly because its association with non-consensual military action for humanitarian purposes presents challenges to traditional notions of state sovereignty and non-

intervention in domestic affairs (Garwood-Gowers, 2012). Those concerns are worsened by a perception that R2P is being applied selectively and inconsistently as a tool of powerful Western states (Boreham, 2011).

It should be noted that most academic attention and political debate on R2P has centred on the military intervention aspect of the concept rather than the preventive dimension which offers the greatest potential to enhance civilian protection. The former UN Secretary-General Ban Ki-moon stressed that the best form of protection is prevention. According to Ban Ki-moon, prevention saves lives as well as resources (UNSG, 2011). Breau (2007) acknowledges that while others disagree with this view, in practice, preventive action has remained an under-utilised part of the R2P norm. He further posits that decisive international action to protect civilians has usually been taken only after full-scale conflict or mass violence has erupted. The R2P therefore offers a more effective international engagement platform aimed at assisting states under stress or at risk of imminent crisis. This potential stems from R2P's dual functions as a 'speech act' to catalyse political will for earlier action, and as a specific 'policy agenda' for preventing mass atrocities (Bellamy, 2009:160). Furthermore, R2P's major contribution to advancing the protection of civilians agenda lies in its scope and ability to mobilise political support for operational preventive action in circumstances where a state is willing but unable to fulfil its obligations under the principle. Where there are initial signs of violence that threatens civilians, R2P may act as the catalyst for the international community to offer timely assistance to a state to stabilise a volatile situation before it escalates to the point of mass atrocities. In such circumstances, international involvement occurs with the consent of the state. The international community's engagement in Kenya's post-election unrest in 2008 is a good example.

#### *b) Coercive Measures of the Responsibility to Protect*

The R2P envisages the possibility of preventive deployment of military forces to assist a state that is under stress. The UN Secretary-General's 2009 Report expressly states that "pillar two could also encompass military assistance to help beleaguered States deal with armed non-state actors threatening both the State and its population" (UNSG, 2009). In this regard, R2P is entirely consistent with, and seeks to build on, earlier UN reports that have identified preventive deployment of peace operations in the early stages of unrest as an important component of the Security Council's tools for preventing conflict and maintaining international peace and security (Brahimi, 2000). Despite long-standing UN recommendations to utilise preventive deployment, there has been little progress towards implementing such a vision. In fact, the UN Security Council's approach to conflict situations has continued to be reactive in nature, intervening only after societies have

disintegrated and full-scale conflict has broken out (Breau, 2012). This is despite the R2P's explicit emphasis on preventive action to assist states under stress could provide an opportunity to finally realise the potential of preventive deployment.

Preventive deployment usually consist of 'multi-faceted operations with at least three constitutive pillars-military, political and socio-economic' (Stamnes, 2011:19). In addition, given that every R2P situation will be based on its own set of historical, political and cultural circumstances, each preventive deployment should be specifically tailored to those conditions on a case-by-case basis. However, existing UN peace forces are not trained to identify the risks of, or respond to genocide and other mass atrocity crimes due to limited capacity. The UN Secretary-General acknowledged that current UN missions are 'constrained by limited resources, competing mandated priorities, and operating areas that are confined by national borders' (UNSG, 2011).

#### c) *Non-coercive Measures of the Responsibility to Protect*

Article 34 of the UN Charter gives the Security Council the power to "investigate any dispute, or any situation that might lead to international friction or give rise to a dispute, in order to determine whether the continuation of the dispute or situation is likely to endanger the maintenance of international peace and security". While this investigative function remains under-utilised, former Secretary-General Ban Ki-moon in 2011 referred to Article 34 as a basis for a range of non-coercive preventive measures in the face of impending crises (UNSG, 2011). Two of the tools mentioned by the Secretary-General are the use of preventive diplomacy and mediation to de-escalate situations where mass atrocity crimes are looming as well as the deployment of fact-finding missions or human rights monitors. Kenya stands as an example of the successful employment of such preventive tools in an R2P context (Evans, 2010). Early action by African Union mediators with the support of the United Nations and civil society actors contributed to the reduction of post-election violence. The Global Centre for the Responsibility to Protect (GCR2P, 2010:2) described the international engagement in the Kenyan crisis as a model of "how non-coercive tools, such as mediation, can help halt atrocities when employed early with sufficient resources and international support". Others such as Bellamy (2010) have however suggested that the African Union's involvement, rather than R2P, was the major catalyst for international engagement with Kenya. Nevertheless, it should be appreciated that R2P strategies played a role in the international community's diplomatic response as non-coercive tools were effective in diffusing mounting violence in Kenya.

The second form of non-coercive preventive action is the deployment of fact-finding missions or

human rights monitors in the face of mounting violence. Such missions have the potential of contributing towards the protection of civilians. For instance, the presence of international players on the ground may help to de-escalate a volatile situation and contribute to a decrease in violence. Evans (2011) cites the example of the 2005 establishment of a UN human rights monitoring field operation in Nepal as contributing to a "dramatic reduction in violations, with summary executions and disappearances nearly eliminated". According to Weinstein (2007) where the presence of a UN mission is not sufficient to prevent violence from increasing, such field operations may still be able to operate as a valuable source of information-gathering and reporting for R2P early-warning systems. By sounding the alarm bells on possible mass atrocity crimes, such a mission could contribute to the mobilisation of political support for more robust international assistance involving coercive measures.

#### d) *International Debates on the R2P*

There has been a series of efforts to operationalise R2P both within the reasoning as well as the daily work of institutions aimed at building political support for the concept (De Franco, 2015). The R2P is a principled norm that does not create precise legal obligations and therefore its implementation is largely dependent on practice and precedence (Betts & Orchard, 2014). According to Welsh (2014) the R2P is a complex norm containing more than one set of prescriptions, which not only apply to different actors (for example in Pillar One, national governments, and in the case of Pillars Two and Three, to various international actors), but also exist at different levels of specificity. This means that there are substantial variations in the degree and nature of implementation of different prescriptions and that one set of prescriptions therefore may become more heavily 'weighted' in the overall understanding of the norm. Welsh (2014:136) rightly stresses that "whether or not military intervention occurs is not an appropriate test for effectiveness. The R2P's core function as a norm is to emphasise what is appropriate and to shine a spotlight on what is deemed inappropriate". R2P's strength should be measured by the degree to which notions of protection are invoked by international actors during times of real or imminent crisis. The R2P should also be measured on how it serves as a catalyst for debate. Therefore what the second and third pillars of R2P demand is a 'duty of conduct' by members of the international community to identify when atrocity crimes are being committed (or when there is threat thereof) and to deliberate on how the three pillar framework might apply" (Bellamy in Welsh, 2014).

Many interventions have been falsely justified in terms of humanitarianism and in turn tarnished the credibility of the norm (Wheeler, 2000). Moreover,

Stuenkel (2014:11) observes how literature relating to the use of force tends to crudely differentiate between the 'pro-interventionist Global North and a pro-sovereignty Global South. This can be attributed to the fact that military intervention has often been deemed as representing a 'Trojan horse' (Weiss, 2004). Exhorting an appearance of humanitarian concern while concealing neo-imperialist strategic interests; the legacy of the 2003 Iraq invasion best demonstrates this perception. While R2P does not alter pre-existing norms, rooting itself in international law regarding the coercive use of force when operationalised R2P directly violates conventional understandings of territorial integrity and sovereign independence. Notably, the third and final pillar of R2P stipulates that certain provisions ought to be met prior to implementation. Traditionally, the use of force for the defence of human rights has been challenged by legal and moral discussions regarding issues of legitimacy and selectivity. In this sense, non-adherence, as Hehir (2012:207) argues, can be understood as being due to the misuse of the duty to intervene, rather than defending sovereignty as an absolute inviolability irreconcilable with humanitarian interventionism.

It should be appreciated that there is currently no single world system which could effectively implement the R2P. As observed in the Libyan scenario, different elements are implemented by different actors at different levels. The fragmentation and divisions at regional and global level regarding the R2P that presently exist fuels criticism against application of R2P. The UN has also demonstrated its inability to implement its own resolution on the R2P due to significant resource gap. The UN does not have the military means for a rapidly deployable R2P operations and therefore delegate the implementation to militarily more capable actors most of whom it has practically no oversight control. This has tended to weaken the implementation of the R2P.

#### e) *The Syrian Conflict*

The Syrian conflict erupted in March 2011 after the torture of some students who had painted anti-government *graffiti* (Thakur, 2013). The anti-government protests grew steadily across Syria as tens of thousands of Syrians demanded extensive reforms as well as the resignation of President Bashar al-Assad. Faced with growing uprising, the Syrian government resorted to unleashing violence against the protesters while also banning many foreign journalists (Gifkins, 2012:375). Realising that the anti-government demonstrations continued to persist, the Syrian government adopted a harsher strategy and bombarded the city of Dera where the protests broke out (Thakur, 2013). In 2012 the growing unrest reached Damascus, the capital city and later Aleppo before becoming a fully-fledged civil war. The protestors were demanding more freedom and

political and economic reforms (Allison, 2013). According to Hansson (2014) Syria became a battlefield between governmental forces and rebels following the crackdown on protestors by military forces in 2011.

By mid 2011, a number of opposition groups were formed against the Assad regime in Syria. The Syrian National Council (SNC) created in Turkey in October 2011 is the largest opposition group (Trenin, 2013:6). The SNC has pursued a total regime change agenda in Syria and called on the international community to intervene. The SNC established the Free Syrian Army (FSA) which includes deserters from military forces and rebellious civilians. The goal of the FSA was to overthrow the Assad regime (ICRtoP, 2013). The establishment of a rebel army led to the breakdown of dialogue aimed at preventing the outbreak of a civil war. By the end of 2011, the Syrian government had lost control of many cities and the conflict had also evolved into a major civil war among ethnic, sectarian and ideological groupings (Gifkins, 2012:375). Many different minorities, such as the Alawites, Christians and Kurds took up arms in order to protect their villages in case of repercussions for historical reasons by other minorities or even the majority Sunni in an effort to establish autonomous regions.

It is important to also appreciate that Assad's refusal to relinquish power gave rise to the creation and competition of two axis. The pro-Assad axis consist of Russia, China, Iran Venezuela and North Korea while the anti-Assad axis consists of the United States of America, European countries, Turkey and some Arab states (ICRtoP, 2013). These two axis have been supporting either the Assad regime or the rebels in accordance with their own interests. In fact, Syria has become a regional and international battlefield with various groups with very different ideologies involved in a multi-layered conflict (ICRto P, 2013). Since the Syrian conflict began in 2011, over 280,000 people have been killed (The Global Centre for the Responsibility to Protect, 2016). The United Nations Office for the Coordination of Humanitarian Affairs reported that as of October 2016, there were over 4.8 million Syrian refugees and at least 6.1 million internally displaced persons, which is the largest number of people displaced by any conflict in the world (The Global Centre for the Responsibility to Protect, 2016).

The United Nations Human Rights Council-mandated Commission of Inquiry has asserted that the Syrian government forces have committed crimes against humanity as a matter of state policy. Syrian government air strikes in residential areas have breached the United Nations Security Council Resolution 2139, which demanded all parties to cease attacks on civilians and the use of indiscriminate weapons (The Global Centre for the Responsibility to Protect, 2016). The Commission of Inquiry has reported that government-allied militias and other pro-

government forces have also conducted widespread attacks on the population, committing crimes against humanity, including extermination, murder, rape or other forms of sexual violence, torture, imprisonment, enforced disappearance and other inhumane activities (The Global Centre for the Responsibility to Protect, 2016). Numerous armed opposition groups, such as the Islamic State of Iraq, have also committed war crimes, violating international humanitarian law by targeting religious minorities through mass killings and sexual enslavement. According to the Syrian Observatory for Human Rights, between June 2014 and October 2016, the Islamic State of Iraq and Syria executed 4,500 people, including nearly 2,450 civilians (The Global Centre for the Responsibility to Protect, 2016).

The Syrian government has not been able to stop mass atrocities and has also committed most of them. The international community has not been able to prevent further escalation of the conflict or to create a common approach to the Syrian crisis, arguably as a result of Russian and Chinese vetoes of every proposed resolution in the UN Security Council (Human Rights Commission, 2012). The danger and illegitimacy of Western interventions in previous instances are repeatedly used by Russia and China as examples illustrating the negative consequences unilateral action could result in. Trenin (2013:6) argues that the NATO-led intervention in Libya and the subsequent removal of Gaddafi damaged Western credibility in the minds of the Russian authorities. The intervention in Libya, for instance according to the Russian leaders had shown that when certain states take it in their own hands to act beyond the UN mandate, it not only damages the responsibility of the UN to deal collectively and multilaterally with threats to peace and security, but it also leads to chaos.

Due to the persisting humanitarian crisis in Syria which is immense, there is an opportunity for the international community to utilise the R2P to restore peace and security in the country. The R2P principle notwithstanding some of the apparent challenges remains an effective mechanism for shaping humanitarian intervention and stopping mass atrocities occurring daily in Syria. The Assad regime in Syria has not only immensely failed to abide by Pillar One of R2P, but also bears primary responsibility for the ongoing commission of mass atrocities and crimes, exacerbated by their refusal of Pillar Three involving intervention. As hostile divisions thrive within Syria, the UNSC continues to fail in enforcing compliance with intervention. Outside political influence, including western liberal democracies and the wider Middle Eastern regional powers, continue to weaken Syria's chances of ceasing hostilities.

#### f) *Role of the UNSC in the Syrian Crisis*

Taking into account the multiple use of the veto by Russia and China in Syria, it is imperative to analyse

the use of the veto in such situations. The veto goes back to the founding of the UN in 1945 and was seen as a way of enticing the Great Powers into the UN (Evans, 2013). Overtime, the veto, and the threat of a veto, has given the powers major leverage that they have never been willing to limit in any previous UN reform package. This view was eloquently articulated by the Russian President Vladimir Putin who wrote to a Russian and foreign audience indicating that; "Let me remind you that the veto right is not a whim but an integral part of the global system codified in the UN Charter" (Zongze, 2012). The UNSC is a political body which gives major power to its five permanent members namely; United States of America, Britain, France, China and Russia. More often than not, its voting rules have ended in stalemate. This has been a major reason why both humanitarian intervention and R2P have been perceived as politically driven and selective because of the workings of the UNSC.

Importantly, the authorisation and enforcement of R2P rests firmly with the UNSC. This status is derived from the UN Charter which has the primary responsibility for maintaining international peace and security (United Nations Charter Article 24). The UNSC is the one that assesses whether there is a threat to peace, breach of peace or an act of aggression and also decides whether and what kind of measures (without or with force) should be taken to deal with the situation (United Nations Charter Articles 39, 41 and 42). In addition, through United Nations Charter Article 25) all UN member states agreed to accept and carry out decisions of the UNSC. Furthermore, the R2P is considered to be a normative standard and a moral imperative of the international community hence paragraph 139 of the World Summit Outcome Document (2005) recognises that the UNSC has the authority to invoke the R2P. Calls for restricting or even eliminating the veto available to the five-permanent member states of the UNSC are as old as the UN itself.

The former Secretary General Ban Ki-Moon in his Report on the R2P in 2011 urged the permanent members "to refrain from employing or threatening to employ the veto in situations of manifest failure" in order to meet their obligations concerning R2P and therefore called them to "a mutual understating to that effect" (Glanville, 2012:325). France holds the belief that the permanent membership and the veto should not be considered a privilege but a responsibility. Therefore, the UNSC should be an institution that finds solutions and not one that will paralyse them. The United Kingdom generally support the idea not to use its veto in cases of mass atrocities. The USA accepts R2P including the issue of military intervention. Bearing in mind the vast military power that the USA enjoys before other countries, it does not want to be restricted or controlled by the UNSC. Even when the UNSC confirms USA's position, USA tends to reserve itself the role of

arbiter of the Council. Hence, USA does not want any type of restriction to its veto (Evans, 2013). It is by far the most influential UN member state as it sets the UN agenda, and its policy on R2P will continue to be the most decisive in conditioning the UN's record of R2P implementation (Glanville, 2012).

Zongze (2012) points out that Arab and Western countries introduced draft resolutions in October 2011 as well as in 2012 calling for an end to the flow of arms into Syria. President Bashar al Assad was requested to yield key power to a deputy, to have a government of national unity, and for preparations to hold free presidential and parliamentary elections. China and Russia have however vetoed all these resolutions as they are opposed to any resolution which could set off a chain of events leading to one similar to UNSC Resolution 1973 that authorised military intervention in Libya. The two countries have further advanced several arguments that such a resolution would put Syria on the path to civil war; the Security Council should not dictate internal politics and succession; and the only solution to the Syrian crisis is through an inclusive, Syrian led process to address the legitimate aspirations of the people in an environment free of violence and human rights abuses (Garwood-Gowers, 2012).

It is also interesting to note that Russian has been the most explicit about the connection of Libya and Syria. It has repeatedly stated that it will not accept a "Libya-style" solution for Syria. The Russian President, Putin even went further to point out that; "Learning from that bitter experience, we are against any UNSC resolutions that could be interpreted as a signal for military interference in the domestic processes of Syria" (Putin, 2012). It is also not difficult to appreciate that Russia has long-standing ties with Syria and sees these ties as a way to keep Russian influence in Middle East discussions including selling Syria military supplies and having a naval base in Syria. According to Russia, the veto is an 'indispensable element of the international system which ensures checks and balances' and also stimulates members to seek compromise and consensus. Furthermore, the veto is a safeguard to the UN against 'doubtful undertakings' such as the use of force over Kosovo in 1999 and in Iraq in 2003 or the 'pushing of Syria towards collapse' (Garwood-Gowers, 2012). Additionally, Russia believes that not vetoing Libya led to the bombing and toppling of the 'legitimate government' hence continues to stoutly resist efforts to authorise any robust resolution for dealing with the Syrian crisis.

China has rather strict and traditional understanding regarding state sovereignty and non-interference in the internal affairs. It supports Pillar 1 of the R2P and calls for a 'constructive assistance' with regards to Pillar II on the part of the international community by respecting the sovereignty and territorial integrity of the host country (Zongze, 2012). With

regards to Pillar 1 and Pillar II, Libya has been referred as "a negative case study" (Garwood-Gowers, 2012). Zongze (2012) further argues that Libya demonstrated how the R2P proved nothing more than the pursuit of hegemony in the name of humanity hence Russia and China have used a double veto in the Security Council to block even mild punishments for Syria. China therefore calls for a peaceful solution first in Syria and only supports the use of force if that is conducted in a prudent way, authorised by the Security Council and on a case-by-case basis.

It is important to state that there is heightened caution about Western invasion of Syria on the pretext of R2P. The R2P raises international consciousness but does not significantly improve the international response to humanitarian crises. In this regard, it is prudent to strengthen international law based on obligations rather than discretionary rights. The threat of vetoes has led to repeated efforts to water down resolutions, for example by taking out any mention of the word sanctions. This reinforces the fact that with current UN rules, future R2P resolutions are likely to be blocked, or to be so toothless that they put little additional pressure on states.

g) *Importance of using the R2P principle in shaping military intervention in Syria*

The use of the R2P principle in shaping military intervention in Syria is noble as it was designed to halt or avert the suffering of defenceless minorities by state or sub-state groups. However, R2P has not been objectively implemented in states torn by conflicts due to inter-play of factors on the international arena. Furthermore, the R2P becomes important if interventions address the root-cause of the conflict but in many instances it falls short if one looks at the Libyan case in 2011. The intervention by NATO created a security vacuum instead of achieving security. In situations like the one in Syria, only military intervention can directly put a stop to the massacre of civilians. The military intervention is a key tool for preventing escalation of conflict and massacre of civilians by the Syrian government and the opposition forces. It is quite apparent that non-military measures, such as, diplomatic efforts, economic sanctions, travel bans, and arms embargo, have failed to bring to an end the conflict in Syria and in particular the mass atrocities of innocent civilians. Surely, it is clear that military intervention is required to stop the aggressive attacks on civilians in Syria. The international community cannot continue to cling onto failed efforts to justify its lack of action. By not invoking the deployment of military forces under R2P, the United Nations Security Council is failing to uphold its international mandate of maintaining world peace through protecting defenceless populations across the world.

h) *Causes of the Syrian conflict*

The Captain from ZNA pointed out that:

*The causes of the Syrian conflict are multi-faceted ranging from clash of interests of the Great Powers (Russia and America), interference in the domestic affairs of a sovereign state, dictatorship, repressions, good governance, and regime change agenda by Western governments (especially the USA for its ultra-motives).*

The other research participants highlighted during interviews that the civil war in Syria can be attributed to the lack of economic, social and political freedoms amongst the populace. Crimes against humanity and violations of human rights are being committed through uprisings, anti-government protests or civil wars. Thus, thousands of civilian people are being killed in furtherance of personal agendas.

These views above are also supported by the findings made by Thakur (2013) who noted that the Syrian conflict erupted in March 2011 after the torture of some students who had painted anti-government graffiti. The anti-government protests grew steadily across Syria as tens of thousands of Syrians demanded extensive reforms as well as the resignation of President Bashar al-Assad. Faced with growing uprising, the Syrian government resorted to unleashing violence against the protesters while also banning many foreign journalists (Gifkins, 2012:375). Realising that the anti-government demonstrations were persisting, the Syrian government adopted a harsher strategy and bombarded Dera, the city where the protests broke out (Thakur, 2013). In 2012, the growing unrest reached Damascus, the capital city and later Aleppo before becoming a fully-fledged civil war. The protestors were demanding more freedom and political and economic reforms (Allison, 2013). According to Hansson (2014), Syria became a battlefield between governmental forces and rebels following a crackdown on protestors by military forces in 2011.

Since the Syrian conflict, in 2011, approximately, over 280,000 people have been killed (The Global Centre for the Responsibility to Protect, 2016). The United Nations Office for the Coordination of Humanitarian Affairs reported that as at October 2016, there were over 4.8 million Syrian refugees and at least 6.1 million internally displaced persons, which is the largest number of people displaced by any conflict in the world (The Global Centre for the Responsibility to Protect, 2016). It can hence be deduced from the views of these three research participants that the causes of conflict in Syria are socially, economically, politically and religiously motivated. These include ethnic cleansing, lack of good governance, corruption as well as unemployment, among a host of factors.

i) *Merits of the R2P principle in humanitarian intervention*

An interview with the Chief Superintendent of ZRP revealed that:

*From an internal security view point, the R2P acts as a way of preventing mass atrocities and violation of human rights as well as the commission of war crimes in Syria. The role of the police and or military personnel is to ensure that the most cherished values and beliefs, way of life, institutions of governance and unity, welfare as well as well-being of a nation are protected and continuously enhanced. Hence, in the Syrian context, these can only be achieved through military intervention using the R2P principle.*

This view was also stressed by the former UN Secretary-General Ban Ki-moon who said that the best form of protection is prevention. According to him, prevention saves lives as well as resources (UNSG, 2011). Similarly, Breau (2007) acknowledges that while others disagree with this view, in practice, preventive action has remained an under-utilized part of the R2P norm (Breau, 2007).

The official from the Ministry of Foreign Affairs Desk responsible for Asia also pointed out that:

*The R2P principle by its very nature enables mobilisation of political support particularly when the state has failed to play its part. Without the assistance of other outsiders, the concerned nation is unable to deal or to suppress conflict arising to such an extent that it reaches unbearable levels.*

The Captain from Zimbabwe National Army however did not see any value in the R2P as he pointed out that:

*There are no merits in using the R2P in Syria since the conflict shows the manifestations of a third hand and in particular attempts to further a regime change agenda. The West led by the United States are demanding for the stepping down of Basshir Alassad which completely defeats the notion of R2P. It is surprising to note that the same Western forces are clandestinely financing the opposition/rebellion in Syria. In fact, the West's double standards led by the USA defeats the very notion of R2P gospel they preach.*

The differing views above are partially in tandem with a study by Bellamy (2009) who emphasised that the major contribution of the R2P is to advance the protection of the civilians through the mobilization of political support for operational preventive action in circumstances where a state is willing but unable to fulfil its obligations under the First Pillar of the R2P. Where there are initial signs of violence that threatens civilians, R2P may act as the catalyst for the international community to offer timely assistance to a state to

stabilise a volatile situation before it escalates to the point of mass atrocity crimes.

j) *Demerits of the R2P principle in humanitarian intervention*

Commenting on the demerits of the R2P in humanitarian intervention, the Chief Superintendent from ZRP noted that:

*The major weakness of the R2P is that UN peacekeeping operations should only be authorised when the consent of the host government has been obtained. In view of that, the conflict has continued to escalate without any intervention from the UNSC.*

In support of this view, Breau (2007) put it this way, the decisive international action to protect civilians has usually been taken only after full-scale conflict or mass violence has erupted. Likewise, Bellamy (2009) affirmed that where there are initial signs of violence that threatens civilians, R2P may act as the catalyst for the international community to offer timely assistance to a state to stabilize a volatile situation before it escalates to the point of mass atrocity crimes. However, international involvement only occurs with the consent of the state and when forcefully it directly violates conventional understandings of territorial integrity and sovereign independence (Weiss, 2004).

In the same vein, the Captain from the ZNA pointed out that:

*The demerits of the R2P lie in the principle's inability to embrace its broader aspects and view it as a military intervention strategy applied only when the conflict has reached unprecedented levels. The R2P encompasses instruments like early warning, conflict prevention, mediation, good governance as well as even peace building and reconciliation, but, alas, all these are not utilised.*

The above assertion is in agreement with that of Evans (2011) who pointed out that despite the emphasis that R2P has much broader aspects, there is nevertheless a persistent and widespread perception that R2P is essentially synonymous with military action in response to mass atrocities. Indeed, the elastic nature of the R2P definition has sometimes created confusion. This unfortunately contributes to resistance of the R2P by some quarters and has also led to a tendency to overlook the importance of non-military efforts to mitigate mass atrocities.

The above view by the Captain from ZNA was supported by Ministry of Foreign Affairs official from the International Affairs Desk responsible for Asia respondent put across that:

*The R2P is a complex norm that is very difficult to implement to dissimilar conflicts that arise in different nations and is not backed by a legal obligation to act. Its application is depended on precedence. In addition, the effective implementation of the R2P is*

*greatly hampered by the divisions and fragmentations that exist between nations at regional and global levels which affect the provision of resources and expertise in the event of a conflict.*

Betts and Orchard (2014) buttressed the above statement by asserting that the R2P is a principled norm that does not create precise legal obligations and therefore its implementation is largely depended on practice and precedence. According to Welsh (2014), the R2P is a complex norm containing more than one set of prescriptions, which not only apply to different actors but also exist at different levels of specificity. This means that there are substantial variations in the degree and nature of implementation of different prescriptions and that one set of prescriptions therefore may become more heavily 'weighted' in the overall understanding of the norm. Welsh (2014:136) rightly stresses that 'whether or not military intervention occurs is not an appropriate test for effectiveness'.

As was established by Hehir (2012) in his study that it should be appreciated that currently there is no single world system which could effectively implement the R2P. As observed in the Libyan scenario, different elements were implemented by different actors at different levels. The fragmentation, divisions at regional and global level regarding the R2P that presently exist fuels criticism against application of R2P. The UN has also demonstrated its inability to implement its own resolution on the R2P due to significant resource gap. The UN does not have the military means for a rapidly deployable R2P operations and thus delegates the implementation to militarily more capable actors most of whom it has practically no oversight control. In that regard, this has tended to weaken the implementation of the R2P.

From these assertions, it can therefore be concluded that the demerits of the R2P principle in humanitarian intervention include the need for approval by the state concerned in order to invoke the R2P to deal with conflicts, the inability of the R2P to embrace the broader aspects of not only using the military as the humanitarian intervention strategy to avert conflict from reaching unprecedented levels. Furthermore, the R2P principle is viewed as a complex norm that is very difficult to implement in dissimilar conflicts states especially with the fact that the invoking of the R2P should be backed by a legal obligation to act. Rather, its application is depended on practice and precedence. In addition, the effective implementation of the R2P is greatly hampered by the divisions and fragmentations that exist between nations at regional and global levels, this in turn, affect the provision of resources and expertise in the event of a conflict.

k) *Self-interests of the United Nations Security Council members in the Syrian crisis*

According to the views by the Chief Superintendent from ZRP,

*The self-interests of the UNSC members in the Syrian crisis have been a major reason why both humanitarian interventions under the R2P have failed. The UNSC members have been perceived to be politically driven and tend to selectively apply interventions or norms in accordance with their interests as opposed to international world peace. This is evidenced by continued use of vetoes by Russia and China against any military interventions during the six year war in Syria.*

The official from the Ministry of Foreign Affairs Desk responsible for Asia highlighted that:

*The self-interests of the UNSC members in the Syrian crisis has been characterised by divisions amongst the permanent members, (P5). Due to these divergent interests concrete action to end the conflict has not been undertaken. In response to the crisis in Syria, Russia has refused to side with the terms of Western permanent members of the UN Security Council, it has opposed any policy aimed at dictating the political process in Syria, especially those policies that could result in a military intervention or regime change. Resultantly, till to date, Russia has effectively prevented the endorsement of an intervention in Syria, despite calls by others. Together with China, Russia has vetoed three UN resolutions directed at Syria, and has repelled any pressure on the Syrian government. In light of that, the P5 has failed to act collectively and to find a solution that could prevent further escalation of the conflict in Syria.*

The Captain from the Zimbabwe National Army also pointed out that:

*None of the R2P principle in the Syrian conflict is irrelevant as the dynamic politics of the P5 are the very cause of the escalation of hostilities. While the West supports and arms the rebels, the East supports and arms the Syrian government. Furthermore, by continuously vetoing ceasefire proposals, some members of the P5 are grossly abusing their veto power for their interests. The world is witnessing how the P5 only unite if their interests are not affected as in the Libyan case. The Syrian crisis also illustrates an interesting point especially to Russia and America's approaches to military interventions. The selective application of international norms by the P5 demonstrate the difficulty of diffusing conflicts especially where the interests of these powerful countries are concerned. To this end, mediation by neutral third parties acceptable to both the rebels and the Syrian government can bring the warring parties to the negotiating table. Dialogue can resolve the Syrian conflict especially if it seeks to foster a power sharing and inclusive Government of National Unity (GNU).*

The views above are supported by Zongze (2012) who noted that the U.N. Security Council is a political body which gives major power to its five permanent members. More often than not, its voting rules have ended in stalemate. This has been a major reason why both humanitarian intervention and R2P, have been remained to be politically driven and selective because of the workings of the U.N. Security Council. Zongze (2012) further points out that Arab and Western countries introduced draft resolutions in October 2011 as well as in 2012 calling for an end to the flow of arms into Syria, that President Bashar al-Assad to yield key power to a deputy, for a government of national unity, and for preparations to hold free presidential and parliamentary elections. China and Russia have however vetoed all these resolutions as they resolutely opposed to any resolution which could set off a chain of events leading to one similar to UNSC Resolution 1973 that authorised military intervention in Libya. The two countries have further advanced several arguments that such a resolution, would put Syria on the path to civil war; the Security Council should not dictate internal politics and succession; and the only solution to the Syrian crisis is through an inclusive, Syrian led process to address the legitimate aspirations of the people in an environment free of violence and human rights abuses (Garwood-Gowers, 2012).

It is also interesting to note that Russia has been the most explicit about the connection of Libya and Syria. It has repeatedly stated that it will not accept a 'Libya-style' solution for Syria. The Russian President, Putin even went further to point out that; "Learning from that bitter experience, we are against any UN Security Council resolutions that could be interpreted as a signal for military interference in the domestic processes of Syria" ("Russia's Putin, 2012). It is also not difficult to appreciate that Russia has long-standing ties with Syria and sees these ties as a way to keep Russian influence in Middle East discussions including selling Syria military supplies and having a naval base in Syria. According to Russia, the veto is an 'indispensable element of the international system which ensures checks and balances' and also stimulates members to seek compromise and consensus. Furthermore, the veto is a safeguard to the UN against 'doubtful undertakings' such as the use of force over Kosovo in 1999, in Iraq in 2003 or the 'pushing of Syria towards collapse' (Garwood-Gowers, 2012). Additionally, Russia believes that not vetoing Libya led to the bombing and toppling of the 'legitimate government' hence continues to stoutly resist efforts to authorise any robust resolution for dealing with the Syrian crisis.

China has rather strict and traditional understanding regarding state sovereignty and non-interference in the internal affairs, China supports Pillar 1 of the R2P and in regard to Pillar 2, the country continues to call for a 'constructive assistance' on the

part of the international community by respecting the sovereignty and territorial integrity of the host country (Zongze, 2012). An editorial in the People's Daily referred to Libya as 'a negative case study' (Garwood-Gowers, 2012). Zongze (2012) further argues that Libya demonstrated how the R2P proved nothing more than the pursuit of hegemony in the name of humanity hence Russia and China have used a double veto in the Security Council to block even mild punishments for Syria. China therefore calls for a peaceful solution first in Syria and only supports the use of force if that is conducted in a prudent way, authorised by the Security Council and on a case-by-case basis.

## V. CONCLUSIONS

The R2P principle is an important norm which should be invoked in shaping military intervention in Syria has become paramount in order to save many innocent Syrian civilians from mass atrocities in the protracted civil war. This finding is in sync with the United Nations General Assembly World Summit Outcome Document (2005) which articulated that the R2P approach assigns states the primary responsibility to protect its citizens from war crimes, crimes against humanity, genocide and ethnic cleansing. However, the Syrian conflict demonstrates that the application of R2P principle has been selective. The relative inaction of the UNSC in Syria cast a deep shadow on the future of the R2P principle.

The study findings have revealed that the causes of the Syrian conflict are multi-faceted as they range from social, economic, political and religious factors. They include ethnic cleansing, dictatorship, repressions, lack of good governance, corruption, unemployment, among others. The conflict has further been perpetuated due to clash of interests among the permanent members of the United Nations Security Council some of whom are furthering what appears to be a regime change agenda in Syria. The above findings are in sync with the observations made by Thakur (2013) where he noted that the Syrian conflict erupted in March 2011 after the torture of some students who had painted anti-government graffiti.

The merits of the R2P outweigh its demerits. The merits of the R2P make it a vital norm in preventing the commission of mass atrocities in conflict torn states such as Syria. Furthermore, the R2P principle calls for the intervention of the international community particularly when the country concerned has failed to play its part in stopping the atrocities being committed. The use of the military intervention however should be invoked as a last resort if all other instruments have failed to achieve peace. The above findings are supported by Thakur (2013) who is of the view that military intervention or threats thereof can indeed be useful tools for preventing or halting mass atrocities.

The study findings have also revealed that despite the R2P having some advantages it also has some demerits. These include that UN peacekeeping operations should only be authorised when the consent of the host government has been obtained. In view of such a scenario, the conflict thus continues to escalate. The R2P is no doubt a complex norm that is very difficult to implement in various conflicts that arise in different nations and is not backed by any legal obligation to act. This is supported by Welsh (2014) who noted that the R2P is a complex norm containing more than one set of prescriptions, which cannot be uniformly applied to differing conflicts. Its application is depended on precedence. In addition, the effective implementation of the R2P is greatly hampered by the divisions and fragmentations that exist between nations at regional and global levels which affect the provision of resources and expertise in the event of a conflict. It is essential for UN member states to first exhaust various components like early warning, conflict prevention, mediation as well as even peace building and reconciliation. Evans (2011) disputes the widespread perception that R2P is synonymous with military action as the R2P has much broader aspects which can be effectively exploited. This has resulted in the R2P being applied selectively and inconsistently by powerful Western states in furthering a regime change agenda. The R2P principle does not create precise legal obligations and therefore its implementation is largely depended on practice and precedence (Betts & Orchard, 2014). There is no doubt that the R2P is not an international legal rule hence its implementation largely depends on the political decisions of the United Nations Security Council which cannot be enforced without the consent of its members. The enforcement has on many occasions been impeded by a veto of a member of the P5.

The self-interests of the UNSC members in the Syrian crisis have been a major reason why both humanitarian interventions under R2P have failed. The UNSC members have been perceived to be politically driven and tend to selectively apply interventions or norms in accordance with their self-interests as opposed to international world peace. This is evidenced by continued use of vetoes by Russia and China against any military interventions during the six year war in Syria. The conflict in Syria has left the world in a quandary especially when the Security Council fails to act in the case of mass atrocity. Zongze (2012) noted that China supports 'constructive assistance' on the part of the international community by respecting the sovereignty and territorial integrity of the host country. Garwood-Gowers (2012) is of the view that Russia believes that not vetoing Libya led to the bombing and toppling of the "legitimate government" hence continues to stoutly resist efforts to authorize any robust resolution for dealing with the Syrian crisis. China has rather strict and

traditional understanding regarding state sovereignty and non-interference in the internal affairs

The self-interests of the UNSC members in the Syrian crisis have been characterised by divisions amongst the permanent members (P5). In response to the crisis in Syria, Russia has refused to side with proposals by Western permanent members of the UN Security Council aimed at dictating the political process in Syria, especially those that could result in a military intervention or regime change. Similarly, Russia has also prevented the endorsement of an intervention in Syria, despite calls by others. Together with China, Russia has vetoed three UN resolutions against Syria. The P5 has failed to act collectively in find a lasting solution that could prevent further escalation of the Syrian conflict. Given the dynamics of the UNSC it may be necessary for a regional organisation or coalition to authorise and undertake the limited use of force to protect populations from mass atrocities.

## VI. RECOMMENDATIONS

The United Nations needs to urgently invoke military intervention under the R2P in order to end the mass atrocities in Syria. The R2P principle calls for the intervention of the international community particularly when the country concerned has failed to play its part in stopping the atrocities being committed. The use of the military intervention however should be invoked as a last resort if all other instruments have failed to achieve peace.

The United Nations member-states should become norm implementers in order to protect the credibility of the R2P. It is the responsibility of the member states to protect the credibility of the R2P through being norm implementers. There is need for the UN Security Council to be reformed as its current structure places disproportionate amount of power and influence of the international community in the hands of a mere five nations. The argument of many critics of the United Nations Security Council is that it is not effective and that it needs to be fundamentally reformed. The loudest calls for reform come from those who believe that the inclusion of a host of new permanent members is the answer to the effectiveness deficit. Others argue that it is folly to suggest that the addition of new permanent members would amount to meaningful reform.

The UNSC members to take greater care to consider geopolitical implications of intervention; steps including writing more detail into how R2P-related resolutions should be implemented and by whom. The work of the United Nations impacts people around the world on issues related to peace and security and hence the need to create common ground in coming up with the way the Responsibility to Protect Principle related resolutions should be executed.

The United Nations member-states and regional organizations such as African Union, European Union, among others to impose sanctions and diplomatic pressure on governments committing atrocities against their own populations. It should be noted that sovereignty not only gives a state the right to control its affairs, it also confers on the state primary responsibility for protecting the people within its borders. It was proposed that when a State fails to protect its people either through lack of ability or a lack of willingness the responsibility shifts to the broader international community.

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# The Impact of Oil Exploration and Environmental Degradation in the Niger Delta Region of Nigeria: A Study of Oil Producing Communities in Akwa Ibom State

By Chijioke, Basil Onuoha, Ebong, Ito Bassey & Henry Ufomba

*University of Uyo*

**Abstract-** This study was designed to investigate the impact of crude oil exploration in the Niger Delta region of Nigeria with particular reference to its environmental effect on the six oil producing communities in Akwa Ibom State. This research became necessary because oil exploration and production have gravely injured agricultural produce (aquatic and farm), in the region. Activities such as farming, fishing and hunting have drastically reduced in the region which in the past was the major sources of income and livelihood of the local population. With the increasing soil infertility, health hazard and underdevelopment of the region, the inhabitants of the host communities have been forced to abandon their land and seek for nonexistent alternative means of livelihood. The population of the study consisted of residents in the six oil producing communities in Akwa Ibom State. Data for the study was collected through secondary sources. The result of the data analysis indicated a significant relationship between oil exploration and environmental degradation in Akwa Ibom State.

**Keywords:** *oil exploration, environmental degradation, niger delta, oil spillage, gas flaring.*

**GJHSS-F Classification:** *FOR Code: 360199p*



*Strictly as per the compliance and regulations of:*



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# The Impact of Oil Exploration and Environmental Degradation in the Niger Delta Region of Nigeria: A Study of Oil Producing Communities in Akwa Ibom State

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**Abstract-** This study was designed to investigate the impact of crude oil exploration in the Niger Delta region of Nigeria with particular reference to its environmental effect on the six oil producing communities in Akwa Ibom State. This research became necessary because oil exploration and production have gravely injured agricultural produce (aquatic and farm), in the region. Activities such as farming, fishing and hunting have drastically reduced in the region which in the past was the major sources of income and livelihood of the local population. With the increasing soil infertility, health hazard and underdevelopment of the region, the inhabitants of the host communities have been forced to abandon their land and seek for nonexistent alternative means of livelihood. The population of the study consisted of residents in the six oil producing communities in Akwa Ibom State. Data for the study was collected through secondary sources. The result of the data analysis indicated a significant relationship between oil exploration and environmental degradation in Akwa Ibom State. On the basis of this, the following conclusion were drawn: that oil exploration activities in Akwa Ibom State has affected the people and their agricultural production as the people are no longer engaged in their normal farming activities due to soil infertility caused by frequent oil spillage and gas flaring in the region; oil exploration and production affected the people health status and their live span as they directly inhale the poisonous chemicals released into the environment by oil companies through gas flaring and oil spillages; that most environmental laws initiated by the past and present Government has not achieved its set goals and objectives of protecting the Niger Delta environment from pollution and degradation due to corruption, lack of political will and political intrigues due to the fact that most political elite in the country have a stake in the oil industry. Based on the findings of the study and the conclusions drawn, it was recommended among other things that: oil companies operating in the region should step up monitoring, repair and replacement of pipeline through both human and machine aided system, strict modification and implementation in the current regulatory framework of oil spillage and gas flaring, and a holistic approach to the environment in terms of planning, development and management of land resources.

**Keywords:** oil exploration, environmental degradation, niger delta, oil spillage, gas flaring.

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## I. INTRODUCTION

The environment is the life support system given by the Creator to mankind. Sometimes in the past, the three components of the environment – air, soil and water were pure, virgin, undisturbed, uncontaminated and basically most hospitable. But today, the reverse is the case due to progress in human activities which evidently led to environmental degradation and serious ecological imbalance which in the long run may prove disastrous for mankind (Sharma, 2002).

Crude oil exploration in the Niger Delta Region has been on the increase since 1958 when it was discovered in commercial quantity in Olobiri in today Bayelsa State. These replaced earnings from agriculture which was the main stay of the Nation's economy. The Niger Delta Region of Nigeria which is richly endowed with natural resources, oil and gas deposit and abundance of human and material resources including good agricultural lands, extensive forests, excellent fisheries, as well as with a well-developed industrial base are subjected to severe environmental degradation due to largely ecologically unfriendly exploration of oil and state policies that expropriate the indigenous peoples of the Niger Delta of their rights to these natural resources (Alagoa, 2004; Watt, 2008; Chinda & Braid, 2000; Etuk, 2004).

The region which consists of diverse ecosystems of mangrove swamps, fresh water swamps, rain forest is now characterized by complete contamination of streams and river and forest - destruction of biodiversity to oil pollution in the area. According to Adati (2012), this has affected the livelihood of the indigenous people who depend on the ecosystem services for survival. Studies have shown that the quantity of oil spilled over 50 years is at least 9-13 million barrels, which is equivalent to 50 Exxon Valdez spills (FOS 2012). Throughout the more than 50 years of crude oil exploration and production in Niger Delta region, oil drilling and refining has caused unquantifiable and inhuman devastation to the people of the region as the people are no longer engaged in their



fishing, farming, and hunting activities which was the mainstay of their economy. This ecologically productive region has suffered extensive soil degradations, forest clearing, toxic discharges, habitat degradations, dredging fillings and significant alteration by extensive road and pipeline construction from the petroleum industry of particular concern in the Niger Delta, and frequent and extensive oil spill that have occurred (Zabbey, 2014; Anukam, 2000; Owugah, 2006; Owugah, 2002; Egwu 2012).

The ecological devastation in the Niger Delta region occasioned by oil exploration and production has degraded most agricultural lands in the area and has turned the hitherto productive areas into wastelands. With increasing soil infertility due to the destruction of soil micro-organisms and dwindling agricultural productivity, farmers have been forced to abandon their lands, to seek nonexistent alternative means of livelihood. Aquatic life has also been destroyed with the pollution of traditional fishing grounds, exacerbating hunger and poverty (Gbadegesin, 2000; Amadi & Tamuno, 2001; Aaron, 2005; Duru, 2010).

Ibaba (2001:12) wrote:

Olibiri is a shadow of its former self. Farming which used to be the mainstay of the community's economy has been paralyzed as farmlands has been destroyed, fishing activities grounded and aquatic life virtually castrated by many years of oil prospecting and exploration.

The above observation connotes that oil spillages and gas flaring has destroyed the very basis of the economies upon which many Niger Delta Communities depend. Drinking water is polluted, fishing and farming activities are significantly impacted and ecosystem is degraded. Oil spills has significantly affect the health and food security of rural people living near oil facilities. Today, Niger Delta is characterized by several environmental problems ranging from soil erosion, water pollution, global warming, absence of socio economic and infrastructure development and abject poverty (Ibaba, 2010; Akpan 2005; Douglas & Binuomoyo, 2008; Ataire, 2005).

As noted by Aaron (2006), the poverty incidence and unemployment have been on a visible upward trajectory in the Niger Delta region over 50 years of oil exploration and exploitation. Official statistical sources place about 72 percent of households in endemic poverty in the region thereby reducing the inhabitants to below the World Bank benchmark definition of poverty (the World Bank benchmark for poverty is 2 dollar per day). These however, have become sources of agony, pain and disillusionment for the people of the region. The people of the region where the nation derives greater percentage of her natural resources has persistently complained that adequate

attention has not been given to them as regards to development, employment, social amenities etc. despite the environmental devastation resulting from oil, which has resulted in loss of lives, personnel and abject poverty (Ekpo, 2004; Ekongson, 2006; UNEP, 2011; Briggs 2005).

Afinotan & Ojakorotu (2009), rightly assert that "obtuse neglect by successive governments and massive degradation in the region, occasioned by oil production and export activities contributes to the bane of the Niger Delta". The Niger Delta case is the one of injustice and neglect by multinationals which repatriates natural resources of the region with their allies to the detriment of the environment and its people. This development has produced significant and far-reaching consequences in which industrial establishments and their staffs have been the target of restive youth (Duru, 2008).

Essien (2005), opine that the Niger Delta has largely become a cynosure because of widespread social unrest generated by neglect, environmental degradation and mindless spoliation among others. Moller (2005) also agreed that social unrest and pervasive youth restiveness in the area is the result of soil degradation, environmental pollution, water contamination, inequality in resource allocation and deliberates under development spanning over three decades. The grim picture of injustice has been aggravated by the role of multinational companies whose primary aim is to exploit resources of host communities at the detriment of the people's health and their environment (Ikelegbe, 2010; Worgu, 2000; Etuk 2004; Mbata 2004; Moffot & Olof, 2000). Opukri & Ibaba (2008:30), have this to contribute:

Activities of multinational companies have impaired and attenuated the value of aquatic resources for recreation, fishing and transportation. The continuous discharge of domestic sewage, industrial affluent, petroleum hydrocarbons, dredge materials and Garbage has aggravated problems of the Niger Delta. The indigene have reacted to neglect in various way ranging from disruption of industrial activities, violent demonstrations, hostage taking, vandalism of assets and communal clashes.

To further analyze the plight of the Niger Delta people, Ndubusi & Asia (2007) assert "inter alias, land left for the people has also been polluted by activities of multinational companies and marine ecology has been degraded. Pollution of the rivers, streams and creek has severally debased the fishing occupation, which is the economic life wire of more than 70% of rural dweller in the Niger Delta". A sad example as illustrated by Nnaa (2008) where more than one million assorted fishes were seen dead in the swamp near the flow station of Elf Petroleum (NIG) Limited. Ikelegbe (2010:9) describe the situation in the Niger Delta region thus:

The contradictions are several; first while being the bread basket of the nation in a federal state, it has Receive only a trickle of oil based revenues particularly since 1981. Second, while providing the revenues for the development of other parts of the nation, it has not experienced much of these developments and the region is reputed to be one of the least developed and poorest in the country. Third, while being home to the oil and gas resources and oil infrastructure, it participates little in their control and management. These conditions create numerous crises. In addition, poverty and misery has produced mass discontent, resentment alienation, hostility and a generation of angry citizen.

Following the above, Ikelegbe (2010) further asserts that in consequences, the region has been immersed by agitation, protest and struggle against perceived in justice, inequality, disinheritance, marginalization and neglect. The protest has been so broad, intense and militant that between 1998 and 2009, the region slipped into insurrection and insurgency.

In order to halt the continuous environmental degradation and devastation in Niger Delta region, Governments at both the Federal and State level had enacted several environmental laws with the primary aim of ensuring for all Nigerians a quality environment adequate for their health and well-being; conserve and use the natural environment and resources for the benefit of present and future generations, maintain and enhance ecosystems and ecological processes essential for the functioning of the biosphere and for the preservation of biological diversity (Owabukereyele, 2000). Regrettably, the reverse is the case; most environmental laws enacted by the government at both national and state levels are not strictly adhered to by the oil and gas operators in the region which evidently lead to environmental pollution thus making the problems of environmental pollution unabated. Nigeria's environmental laws have been marred by political intrigues since most political leaders have stake in the oil business. Regrettably, rather than handling the problem of environmental pollution as a fundamental moral issue, the problem which caused over sixty percent of deteriorating health and death of the inhabitants of the area is politicized. This is in contrast to the global best practice (Mbata, 2004).

The study however intend to identify and examine the various environmental problems associated with oil exploration and production in Niger Delta region sing Akwa Ibom state as reference point. The thrust of our opinion in this paper is informed by the theory of relative deprivation. American sociologist, Robert K. Merton was among the first to use the concept of relative deprivation in order to understand "social deviance" adopting, Emile Durkheim's concept of "anomie" as a starting point.

Relative deprivation according to Lain & Heather (2001), is the experience of being deprived of something to which one believes oneself to be entitled. It refers to the discontent a people feel when they have less of what they compare their positions to others and realize that they have less of what they believe themselves to be entitled than those around them. Schaefer (2008a) define it as the conscious experience of as negative discrepancy between legitimate expectations and present actualities. Coleman (1966) argues that the unequal socio economic development of the various ethnic groups in Nigeria led to inter-ethnic and intra-ethnic conflicts. Once there is an uneven development in all or some facets of human existence within a given society, the different group will definitely become immersed in the competition for goods of modernity which invariably leads to a conflict situation.

Thus in the light of the above theory, the Niger Delta people consider themselves as being deprived of their agriculture production which was the main stay of the people livelihood due to the incident of high rate of oil exploration. At the emergent of crude oil in 1958 at the commercial quantity, Nigerian government shifted her focus from agriculture production, to oil and gives less attention to agriculture which was the main stay of the nation's economy. In some oil producing communities where agricultural production is in place, much yield are not recorded due to the damages of farmlands and produced occasioned by the activities of oil Multinational Corporation (oil spillage). The oil industry has enormous physical presence in the environmentally sensitive highly populated Niger Delta Region of Nigeria throughout the over 50 years of oil production. This ecologically productive region has suffered extensive habitat degradation, forest clearing, land degradation, water population, toxic discharges and significant alteration by extensive road pipeline construction from the petroleum industry of a particular concern in Niger Delta which in turn affects the agricultural productivity in the region negatively.

The literature on the Niger Delta highlights poverty, unemployment, underdevelopment, and rural urban migration as the consequences. Many inhabitants of the region have migrated to other regions, seeking for the necessary ways of survival and dumped agricultural activities which were their main activity before the advent of crude oil in the region. Hence, the total or almost entire dependence of the economy on oil has led to the relegation of agricultural production to the background. Both government and the oil operators seem to pay no or less attention to the harm caused by oil production on agriculture, hence resort to restiveness and other forms of violent reaction in the region. Where there are oil spillages on farmlands and waters which destroy the flora and fauna, the oil multinational manages to pay compensation to the affected people. This is due to the fact that, they are interested in their profit and the gains



which the powerful elites expect from oil, at the detriment of the masses. The attention of the federal Government and oil multinational companies are here drawn to look into these issues (Ugbomeh, 2008; Udoh & Bassey, 2010; Eteng, 2010).

## II. LITERATURE REVIEW

The world today recognizes the significance of environmental sustainability to the development of any nation. In fact, one of the cardinal objectives of the sustainable Development Goals (SDGS) is to ensure environmental sustainability. It then implies that there should be reduction in environmental degradation as well as pollution. Multinational and other industrial establishments are expected to play a significant role in the development of the society and host communities (Eregha & Irughe, 2009).

The literature on the Niger Delta highlights soil erosion, water pollution, oil spillage, soil erosion, and global warming as the consequences of oil exploration in the region. Lawal & Ese (2012) in their opinion observe that spills are under-reported, but independent estimate are that at least 115,000 barrels (15,000) tons of oil are spilled into the delta each year, making the Niger Delta one of the most oil impacted ecosystems in the world. According to UNDP Report (2006), environmental degradation issues are of topical concern to communities in the Niger Delta as it is a major cause of productivity losses. This is the main reason why oil and gas extraction impact on the Niger Delta has consequences for the declining productivity of the region which is predominantly based on fisheries and other agricultural activities as farming, and timber business.

Based on UNDP report, Opukri & Ibaba (2008) opine that oil production definitely worsened environment disaster and has affected Fishing and other agricultural activities in the region. Bisina (2004) observed that before the discovery of crude oil in 1958 at commercial quantity, agriculture was the dominant occupation of the people of the Niger Delta region. According to him, oil exploration has continued resulting into what he termed as environment destruction: due to neglect and negative attitude of the multinational companies in environmental management in the area. He further observed that Agricultural output has greatly been hampered by near constant incidences of oil exploration in the Niger Delta region of Nigeria (Bisina, 2001). This includes the production of major staple food crops such as cassava in the oil producing region of the country.

Bassey (2002) in his study observed that since the discovery of oil in Nigeria in 1956, the country has been suffering the negative environmental consequences of oil development. He further assert that in Nigeria, 32% of oil spillage is due to corrosion of

pipeline lines and tanker accidents, 28% is due to sabotage and 21% are due to oil production operations while 19% of the oil spills is due to engineering drills, inability to effectively control wells, failure of machines and inadequate care in loading and offloading oil vessels.

In connection with Bassey's opinion, Akpabio et.al (2010) stated that oil industry has an enormous physical presence in the environmental sensitive highly populated Niger Delta region of Nigeria. He canvas that throughout the over 50 years of oil production, this ecologically productive region has suffered extensive habitat degradations, forest clearing, toxic discharges, dredging filling and significant alteration by extensive road and pipeline construction from the petroleum industry of particular concern in the Niger Delta Region and frequent extensive oil spill that have occurred. He further opined that Oil exploration has caused a lot of environmental problems in the Region by degrading most agricultural lands in the area and turned hitherto productive area into wastelands with increasing soil micro-organisms and dwindling agricultural productivity. According to him, farmers have been forced to abandon their land to seek non-existent alternative means of livelihood. Aquatic life has also been destroyed with the pollution of traditional fishing grounds, exacerbating hunger and poverty in the fishing communities.

Akpofure (2008) observed that the collapse of the local economies, induced by oil exploration, and other activities of the oil industry has disengaged many from their occupations, without providing viable alternatives. From his study, he observes that an estimated 5 to 10% of Nigeria mangrove ecosystems have been wipe-out either by settlement or oil. The rainforest which previously occupied some 7,400km/square of land is disappearing as well as flares and resulting to acid rain.

Collier (2000) noted that the consequences of environmental degradation and pollution on agricultural production, ecosystem and human health are enormous. Findings from previous studies particularly, Ukpatu (2001), Omoweh (2001), Omorogbe (2003) and Nwabuenyi (2012) have shown differently that, farm lands, fishing posts and shelters have been devastated in the affected oil producing communities through thermal pollution by oil spillage.

Gbadegehin (2000) in their study on socio-economic impact of oil pollution in Niger Delta environment stated that crude-oil exploitation has had adverse environmental effect on soils, forests and water bodies in host communities in the Niger Delta. Farmers have lost their lands and are consequently forced to emigrate to other communities in search of livelihood exerting additional pressures on natural resources in such area.

Eteng (2010) noted that it is noteworthy that the devastating consequences of oil exploration in Niger

Delta Region with its eventual hazard on both aerial and terrestrial environs are tantamount to an irreversible chain effect on both the bio-diversity and safety. It is observed in his study that, crude oil exploration in populated area affect agricultural activities such as farming, hunting as well as fishing through contamination of the ground-water and soils which affects the economy and human health adversely.

For Watt (2008), the degree of damage to soils depends on the level of contamination. If it is relatively low, the soil could be robbed of activities especially because of the paraffinic nature of Nigeria oil. However, where the pollution is more serious soil become infertile because nutrients essential to plant growth become scarce, while those that are toxic to plant become more available (Ijaiya, 2013). Base on Watts opinion, Worgu (2000), observe that oil spillage in populated areas often spread-out over a wide area, destroying crops through contamination of the underground water and soils. The consumption of dissolved oxygen by bacteria feeding on the spilled hydrocarbons contributes to the death of fish because of the careless nature of oil operations in the Delta, the environment is growing increasingly uninhabitable. Aaron (2006) also towing Worgu line, observes that the major impact of oil exploration is the drastic decrease in the fertility of the soil and land mass for cultivation, with consequent decrease in agricultural food materials.

In a study carried out to examine the impact of oil industries in Mkpanak, Iwo Ukpum and Ntaikan communities, Inoni et.al (2013) found out that due to oil exploration activities, the operation of oil industries in these communities has displaced a majority of the population from their traditional occupation which is fishing. He also observed that, it has led to prostitution and high rate of divorce.

Similarly Afinotan & Ojatorotu (2009) found out in his study that the activity of oil exploration has contributed to the decline of food crop production in Egbema. The study revealed that oil exploitation affect agricultural activities in the Niger Delta. Eregha & Irughu (2009) enumerated the effects of oil exploration and industrial wastages on the cultural, religious, economic and political live of the people. He then pointed out the serious negative implications these effects have had on the people on all the spheres of lives of the people in the affected communities in Nigeria.

Nwabuenyi (2012) maintains that the Oyaka and Ibaba oil spillage adversely affected food crop production and productivity. They found out that crop production yields have decreased in quantity and quality. In the same vein, the Bomu oil spill of July, 2001 devastated the environment. The soil of the affected areas have been polluted and could not be utilized in the future, other problems associated with the pollution in the area include, the degradation of vegetation including economic trees, like palm trees, loss of fish as

a result of Rival pollution and lack of security for crop and other property. In addition to Nwabuenyi opinion, Amaize (2012) hold the view that gas flaring areas produce short cassava tuber which decreases in length and weight with increasing distance from the flare.

Anee (2004) in his study of the challenges of communities' development; observes that development starts only when a man is able to take control of his environment, to manipulate and manage progressively everything in that environment to increase his production and productivity of all those things he needs to live a qualitatively better life. to him, communities development is the physical transformation of backward habitats to sages represented by symbolic presence of such structure as modern building, town-halls, school building, hospitals, good roads, electricity, pipe borne water, and bridges etc, all these are artifacts of environment reports that it is an idea of positive approach to the handling of affairs, which aims at developing the initiative of individual and communities by obtaining the willing participation of the people in the scheme for promoting their own better men. This means that, a particular – programme embarked upon most be the priority of the people. Development entails the whole activities in a district or village, whether these activities are undertaken by the government or unofficial bodies.

Schaefer (2008b) argued that the underdevelopment of the oil producing communities in the Niger Delta region is a direct consequence of oil exploration and environmental degradation in the region. To him, underdevelopment has largely been understood in the context of lack of social amenities such as pipe-born water, good roads, hospitals, schools and employment opportunities. Corroborating the above assertion by the Schaefer, Duru (2010) opined that "experience of the area has shown that even when shell provided these amenities, they only facilitate the exploitation of the communities as evidenced in the construction of its access roads that link up its various oil and gas fields and not necessarily to develop the host communities".

Amu (2006) in similar vein, recounted that the neglect and underdevelopment is the plight of every community in the Niger Delta region due to oil exploration which has resulted to adverse environmental degradation. In his own observation, Omorogbe (2003) identified ecological disaster such as flooding, environmental pollution caused by oil spillage and gas flaring (which lead to air and water pollution), desecration of the natural vegetation and wild life as some of the most serious factors retarding development in the Niger Delta region. According to him, all the aforementioned factors are direct consequences of oil exploration in the region.

Base on Amu opinion, Grigi (2007) further opine that Niger Delta region is underdeveloped in all its

ramifications, despite the fact that it is the bread basket of Nigeria. He aptly described the economic dilemma of the region when he stated that "the oil region in Nigeria seems to be stuck in time warp, with little real change since oil was discovered 45 years ago. Away from the main towns, there is no real development, no roads, no electricity, no running water and no telephone." The underdevelopment is so severe; the youth of the region are the hardest hit by lack of development. This is why many of them have resorted to militancy in an effort to focus national and international attention to their plight. Despite all the claims by the oil companies to be involved in the development of the region, it is to the contrary.

The pervasive underdevelopment of the region made Gerith & Laban (2003:7) to note that,

The government and oil companies have profited by hundreds of billions of dollars since oil was discovered, yet most Nigerians living in the oil producing region are living in dire poverty.

In analyzing the problem of underdevelopment in the Niger Delta, Ebong (2005) posed the following questions: why has the Niger Delta remained underdeveloped for decades despite the fact that it contributes about 90 percent of the nation's wealth? .Why is there stagnation in the mode of life and living standards of the people for decades?. Are there concrete signs that the communities and rural dwellers in the Niger Delta are moving further away from the zone of underdevelopment?.

In summarizing the answers to the above questions posed by Ebong, some scholars and environmental experts have linked the problem of underdevelopment, poverty in the Niger Delta region to oil exploration and environmental degradation in the region. Ibaba (2001), Owugah (2002) and Basse (2002) have argued that the underdevelopment of the oil producing communities in the Niger Delta region is a direct consequence of oil exploration and environmental degradation in the region. To them, underdevelopment has largely been understood in the context of lack of social amenities such as pipe-home water, good roads, hospitals, schools and employment opportunities.

Corroborating the above assertion by the trio, Akpan (2005) stated that "experience of the area has shown that even when shell provided these amenities, they only facilitate the exploitation of the communities as evidenced in the construction of its access roads that link up its various oil and gas fields and not necessarily to develop the host communities" Ekpe (2009) in similar vein, recounted that the neglect and underdevelopment is the plight of every community in Niger Delta State due to oil exploration which has resulted to adverse environmental degradation.

In his own observation, Ebong (2005: 105) identified ecological disaster such as flooding,

environmental pollution caused by oil spillage and gas flaring (which lead to air and water pollution), desecration of the natural vegetation and wild life as some of the most serious factors retarding development in the Niger Delta region. He further asserts that unemployment is very high in the region as the oil companies do not hire their employees from the region that produce the oil, but from non-oil producing regions of Nigeria.

Chinda & Braid (2000) have described the effects of multi-national corporations on the rural areas as that of displacement and distortion of rural society. The multi-national corporations as they noted, stagnated agriculture and rural urban migration. On this note, Attah (2001) supports the view that multi-national corporation are instruments of underdevelopment in the rural areas. Confirming this, Collier (2000) note that oil boom failed to transmit prosperity to bulk of rural population. Thus, in this view, the tripartite relationship in oil exploration exist among the government, the oil companies and the host communities such that government oil policies continually increase the strength of the oil companies at the expense of the oil producing communities. Agriculture, which is the major source of income of the natives, is destroyed and the rural communities experience a serious decline.

Amadi & Tamuno (2001) posit that multi-national oil companies operating in the Niger Delta region carried out socio-economic development programmes in the region. Yet empirical evidence shows that most of the projects executed are based on the wrong perception of the needs of the people of the host communities. The study further asserts that, oil company exploration of crude oil resources has contributed in no small measure to ecological degradation and environmental pollution, which have adversely affected the people's quality of life. In approximating the poor living conditions to underdevelopment there appears to be a positive relationship between the level of oil exploration activities and the degree of underdevelopment in the area (Amadi & Tamuno 2001).

Base on Amadi & Tamuno views, Anee (2004) went on to assert that, the most painful of the activities of oil multinational corporations is that they have been implicated in the act of collusion with the federation government in the militarization of the Niger Delta region. They invariably divert the resources they should have used in the development of the Niger Delta region to security. Tougthing with Amadi & Tamuno opinion, Duru (2010), rightly asserts that obtuse neglect by successive governments and massive degradation in the region, occasioned by oil production and export activities contributes to the bane of the Niger Delta. According to them, The Niger Delta case is the one of injustice and neglect by multinationals which repatriates

natural resources of the region with their allies to the detriment of the environment and its people.

Today, Niger Delta is characterized by almost complete absence of socio economic and educational infrastructure, a physical environment rendered hostile by industrial activities, seismic genocide, environment, lack of communication network, absence of well-articulated development plans, and pervasive youth restiveness. Nnaa (2007:30), have this to contribute:

Activities of multinational companies have impaired and attenuated the value of aquatic resources for recreation, fishing and transportation. The continuous discharge of domestic sewage, industrial affluent, petroleum hydrocarbons, dredge materials and garbage has aggravated problems of the Niger Delta. The indigenes have reacted to neglect in various way ranging from disruption of industrial activities, violent demonstrations, hostage taking, vandalism of assets and communal clashes.

To further analyze the plight of the Niger Delta people, World Bank (2000:18) assert that "land left for the people has also been polluted by activities of multinational companies and marine ecology has been degraded. Pollution of the rivers, streams and creek has severally debased the fishing occupation, which is the economic live wire of more than 70% of rural dweller in the Niger Delta". A sad example as illustrated by Idumu, (2008) is where more than one million assorted fishes were seen dead in the swamp near the flow station of Elf petroleum (NIG) Limited. Environmental degradation in the Niger Delta has reduced the economic viability of the region there by ridding many of its inhabitants of their livelihood, mainly fishing and agriculture.

Bisina, (2004:27) agreed with Idumu by asserting that the effects of oil on the Niger Delta community is very detrimental to human life as it has affected their main source of livelihood.

Ikelegbe (2010:14) describes the situation in the Niger Delta Region thus:

The contradictions are several; first, while being the bread basket of the nation in a federal state, it has received only a trickle of oil based revenues particularly since 1981. Second, while providing the revenues for the development of other parts of the nation, it has not experienced much of these developments and the region is reputed to be one of the least developed and poorest in the country. Third, while being home to the oil and gas resources and oil infrastructure, it participate little their control and management. These conditions create numerous crises. In addition, poverty and misery has produced mass discontent, resentment alienation, hostility and a generation of angry citizen.

Following the above, Ikelegbe (2010), further asserts that in consequence, the region has been immersed by agitation, protest and struggle against

perceived injustice, inequality, disinheritance, marginalization and neglect. The protests have been so broad, intense and militant that between 1998 and 2009, the region slipped into period insurrection and insurgency.

### III. THE IMPACT OF OIL EXPLORATION AND PRODUCTION ON THE ENVIRONMENT AND WELLBEING

Oil pollution has impacted negatively on the oil producing communities under study in several ways. The present situation of the Akwa Ibom State environment especially the oil producing areas is appalling. Though natural phenomena like erosion, flood and climate change are major factors which adversely affect the environment, consequences of human activities like gas flaring and oil spillage have threatened an imminent collapse of the ecosystem. Oil spillage that occurred in the host communities of Akwa Ibom State are the cost or the attendant problems the people are facing and suffering from since the advent of oil exploration in the area. In fact, it could be seen as the major cause of environmental degradation, oil conflict within the state. The situation is worsened by the lack of commitment in rectifying the anomaly. This laissez-fair attitude has continued unabated despite outcry by the victims as well as relevant environment protection laws. While the stakeholder especially the transnational oil companies, have exhibited zero concern for the wellbeing of their operational domain and its inhabitants, the victims of this acts of degradation are left to their fate. This has led to countless Litigation against the oil companies. The effects of the negative activities of the oil companies include air pollution, soil pollution, soil degradation, health risk among others.

In most of the oil producing Communities of Akwa Ibom State under study, despite being the highest crude oil producer in Niger Delta, they are perhaps the most underdeveloped place in the State. They play host to oil firms including Exxon Mobil, Shell Petroleum Development Company amongst others.

In this section, the research work will look more specifically at various environmental and socio-economic problems that have been identified as a result of the intensive extraction of natural oil resources in the Niger Delta communities in Nigeria. These impacts are grouped into three interrelated impacts viz;

1. Socio-Economic Impacts
2. Physico-Health impacts
3. Socio-Culture Impacts

#### a) *Socio-Economic Impacts*

##### i. *Destruction of Traditional Means of Livelihood*

Another implication of oil exploration in Akwa Ibom State is that having destroyed biodiversity, it has also rendered the agricultural sector, which is the largest



employer of labour in oil producing community, unprofitable. Hence, most of the youth and women have become jobless since their local economic support system of fishing and farming is no longer sustainable. An example is the case of the mangrove abundant in Mkpanak community in Ibeno Local Government where the livelihood of the local people have been sustained by living in the midst of a once healthy and productive mangrove forest by fishing and farming. They also gathered mangrove wood for building and for local energy and fuel. However, due to being subjected to incessant oil spill incidences, oil have coated the breathing roots of this plant killing off parts of the mangrove forest and animals and marine life that depend on it. This mangrove forest which serves as habitats for fish and mollusks as well as a source of raw materials for communities in Mkpanak have been lost to the ravages of oil pollution. The land, the sea and the environment can no longer support the subsistence life that this local community, which they have been dependent upon for thousands of years.

Oil extraction and production has led to adverse environmental impact on the soil, forest and water of the host communities in a variety of ways, which ultimately have caused problems of environmental refuges. Crop planted in the host communities are diseased because the land is poisoned by oil activities. Some of the landless farmers migrate to other more fertile lands in other rural communities, putting pressure on scarce fertile land. While some of the displaced farmers out migrate to the urban areas in search of other means of livelihood. Various harmful and toxic organic compound introduced into the natural environment during oil extraction such as during seismic work, oil spill, gas flares and several other components of the environment. This in turn affects agriculture and led to a drastic decline in output in both fishing and farming-activities. Akpan (2005: 67-79) noted that:

7.7 % of the 797 people interviewed on the socio economic impact of oil exploration in Akwa Ibom

State identified farm-land pollution as a major problem". The peasants are very reactive to these changes because of the unavailability of modern farming and fishing techniques to meet the challenges of a declining soil and marine resources. The drastic fall in output of the agricultural product, led to intensive exploitation of other fertile land. The long run effect of (this) degradation and immigration to other rural and urban areas...exerted (pressure) on the often inadequate and dilapidated infrastructure (in this new areas) leading to increase (in) poverty.

In addition, Essien (2005:23-26) stated that: "Most farmers are concerned with problem of displacement without resettlement during oil spill". Etekpe (2005: 25) further noted that: "A part from loss of farms, oil spills have led to extensive deforestation with no adequate replanting practices – this in effect has shortened fallow periods, compounded land use degradation and led to a loss of soil fertility and consequently erosion of the top soil.

The out migration of the rural displaced farmers in Akwa Ibom State as a result of environmental degradation caused by oil extraction in the region has led a significant percentage of the local inhabitants to remain a cyclical poverty and penury. This has meant greater environmental degradation as a result of the intensive exploitation of the few remaining fertile land in the region by the residents. It has also led to increasing urban blight in the urban areas in the State as more and more displaced rural inhabitant flood the urban areas in search of non-existent Jobs.

The above observation connotes that oil spillages have destroyed the very basis of the economies of the local communities which host the oil industry. Put differently, the blame concerning the crisis of development has been placed on the oil companies.

The picture below shows the impact of crude oil spillage on the farm land in Mkpanak community, Ibeno Local Government Area.



Source: UNEP Report (2011).

Figure 2.1: Impact of Crude Oil Spillage on a Farmland In Mkpanak Community, Ibeno Local Government Area, Akwa Ibom State.

ii. *Destruction of the Ecosystem and Biodiversity*

Degradation of the environment has recorded a continued destruction of wild forests and the damage of natural ecosystems that has greatly contributed to the mass extinction of species. This is because of the human activities such as acidifying water systems, over exploitation of natural systems and deliberate and indirect destruction of natural systems necessary for the survival of different species. These anthropogenic activities simply alter the natural process combined, thus destroying the natural ecosystems supporting biodiversity.

The most profound and adverse impact of oil pollution in Akwa Ibom State with far-reaching implications on all other aspects of our traditional lifestyles and livelihoods, had been the total loss of biodiversity and destruction of the Ecosystem and its habitats largely due to soil degradation. The results of the unchecked oil pollution in Atabrikang Community in Ibeno Local Government have been the complete destruction of ecosystems.

The mangrove which was once a source of both fuels for the indigenous people and a habitat for the

area's rich ecosystem is now unable to survive the oil toxicity of its habitat. Mangrove forests have fallen to the toxicity of oil spills and are being replaced by noxious nypa palms, the rainforest has fallen to the axe of oil companies, wild-life and game have been driven away and farmlands have been rendered infertile with gross implication on the right to adequate food.

Oil spills have had adverse effects on marine life, which has become heavily contaminated; in turn having negative consequences for human health from consuming contaminated seafood. During oil spills, the process of photosynthesis which enhances plant diversity is impaired since the process is reduced due to the fact that spilled crude have a high absorbance property so when the crude spreads on to the surface of leaves, the latter find it difficult to photosynthesize and thus die, leading to biodiversity loss. The toxic crude also affects underground herbs and shrubs, while microbial organisms which form important groups in the food web, are also destroyed.

This picture shows how Ecosystem is completely wipe off as a result of frequent oil spill in Atabrikang Community in Ibeno Local Government Area.



Source: Field Survey (2018)

Figure 2.2: Impact of Oil Spill on a Farm Land in Atabrikang Community in Ibeno Local Government Area, Akwa Ibom State.

iii. *Depletion of Fish Population*

The Niger River is an important ecosystem that need to be protected, for it is home to 36 families and nearly 250 species of fish of which 20 are endemic, meaning they are found nowhere else on earth (Wumi, 2002). One effect of oil pollution in oil producing area of Akwa Ibom State is the destruction of the traditional local economic support system of fishing. The combination of the effects of oil spill and acid rain resulting from gas flaring has been water pollution which

affects aquatic life. Fish are driven away from in-shore or shallow waters into deep-sea as a result of flaring. The ultimate result of this is the poor fish catch, as most fish has been driven into deep waters.

Oil contamination affects the fish population and affects the farmer that relies on fishing to support their family. In Eastern Obolo Local Government Area, Shell Production Company and Exxon Mobil's operations have reportedly led to the loss of fish populations along the coast, fishing is a viable only to

those who can afford large boat engine and trawlers to venture into the high sea. The rest of the population must buy "ice fish" (frozen fish) from commercial fishermen, a practice totally unknown a few year back – since prices are constantly on the rise, many villagers have to go without fish. Only a small section of the local population in Eastern Obolo Local Government gets employment in Shell and Mobil's facilities and thereby earns money to buy food (Essien, 2005).

By enforcing law and holding oil companies accountable for their actions the risk of contamination

can be greatly reduced (Amaize, 2012). By limiting the devastation caused by disturbances to the marine environmental, such as pollution, over fishing and habitat loss; the productivity and biodiversity of the marine ecosystems would increase.

The picture below shows how oil spill kills fishes and other aquatic organisms in Udum Unenne fishing Community in Eastern Obolo Local Government Area.



Source: UNEP Rport (2011).

Figure 2.3: Impact of Oil Spillage on Aquatic Animals in Udum Unenne Fishing Community in Eastern Obolo Local Government Area, Akwa Ibom State.

## b) *Physio-Health Impact*

### i. *Health Risks*

Human health is heavily affected by environmental degradation. Reduction in water quality is responsible for more than two million deaths and billions of illness annually across the globe. The most worrisome aspect of oil pollution in Akwa Ibom State is the rise in occurrence of certain ailments that were previously unknown in the area. It has been reported that there is correlation between exposure to oil pollution and the development of health problems. In a recent research report released by a group of scientists from the Faculty of Pharmacy, University of Lagos, it was found that water samples collected from the sea, river, bore holes, lagoons, beach and so on from the Niger Delta region – especially in Akwa Ibom and River States, indicates that more than 70% of the water in the Niger Delta contains a chemical called Benzo-pyrene, with a high concentration of 0.54 to 4ug per litre, far above the

World Health Organisation (WHO) recommendation of 0.7ug/1 for drinking water .

Residents of oil-producing areas Of Akwa Ibom State at times have to cope with drinking water that contains residual oil even many years after clean-up. There is also the lasting health effects of chemical dispersants used during clean-up. For example, many residents of the of Iko town in Eastern Obolo local Government have complained of asthma, breathing difficulties and pain, headaches, nausea, and throat irritation as well as chronic bronchitis. Such health concerns can bring about substantive causes of action in toxic tort for exposure to dangerous substances and chemicals. It has also been held to be a violation of the fundamental right to health in the Nigerian case of *Jonah Gbemre v. Shell*, in which the Nigerian federal court held that gas flaring and oil spillage by Shell in the course of their oil exploration and production activities in the applicant's community were violations of the

fundamental right to a healthy environment and dignity of human persons.

Again, the effect of gas flaring has constituted health hazard to the people. It is on record that oil multinational companies operating in Akwa Ibom State flare more gas than their counterpart which has contributed immensely to the local and global environmental warming, loss of soil fertility, coupled with strange growth of fauna and plants (Bassey 2002:174). Also, there are high degree of marine erosion menace due to the over dredging of shallow creeks in the area to allow for big oil vessels. This is threatening to the lives and properties of the host communities within Akwa Ibom State especially in the rainy season when the water overflows its banks. As a result, host communities within Ibeno, Eastern Obolo Local Government Area among

others are being washed into the sea and Atlantic Ocean (Amaize, 2012).

In 2001, the people of Ibeno, and Eastern Obolo, among others called the attention of the Local Government council to the situation after the traditional method of embankment continued to fail. The level of environmental degradation faced by the people of the host communities in Akwa Ibom State is so much that they should be classified under endangered species. Since the commencement of oil exploration in the area, the people have been passing through strange experiences almost on a daily basis, such as, earth tumor as a result of constant explosion of dynamite and other explosive devices from oil multinational companies.



Source: UNEP, Report (2011)

Figure 2.4: Aerial View of Iwo-Ukpun Community in Ibeno Local Government Area, Akwa Ibom State Encircled by Oil Pollution and Gas Flaring.

ii. *Destruction of Zinc Roof*

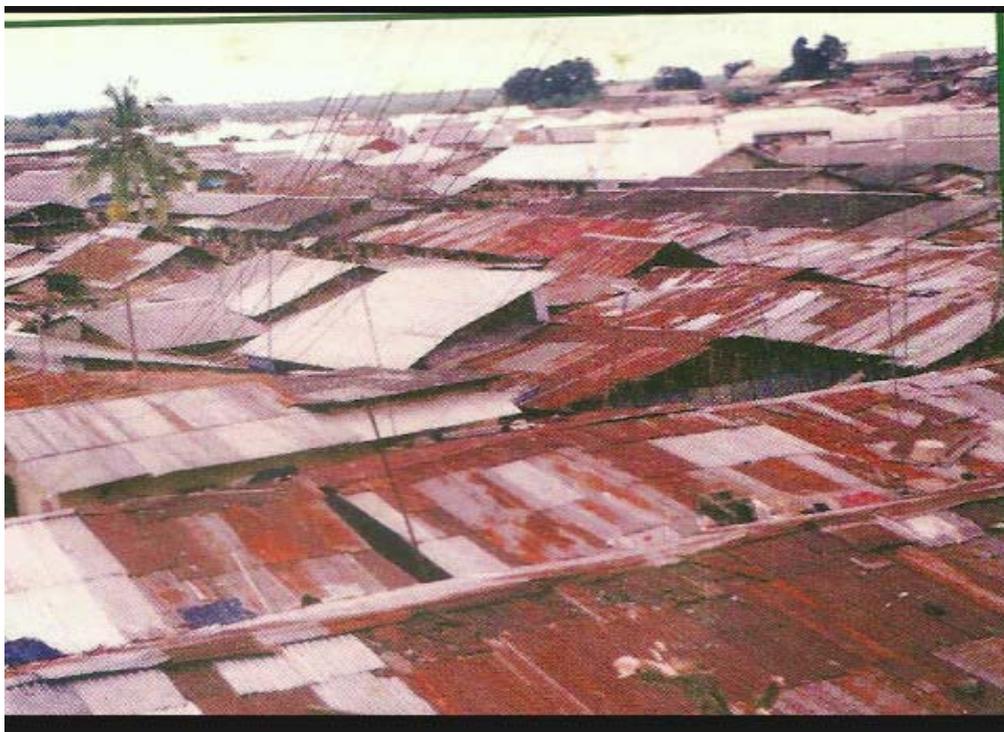
One of the increasing socio-economic costs to most oil producing communities resulting from oil pollution is the rapidity of which zinc roofs are easily corroded. Houses with zinc roofs that are close to the location of the flare stacks do not last for two years before they become corroded. This is different from other areas where zinc roofs last for at least ten years. This is a common trend that is also observed in other parts of the Niger Delta where oil extraction is presently taking place

This zinc corrosion has added another dimension to the increasing socio-economic costs to the burden of the Akwa Ibom people. It is a common knowledge that acid rain oxidizes zinc through the process of oxidation to form zinc oxides. This oxidation

process is responsible for the corrosion. This has led homeowners to resort to purchase of the expensive asbestos with its obvious potential health hazards.

The picture below shows how flaring gas corrode roofing Zinc in Atabrikang Community in Ibeno Local Government Area.





Source: Field Survey (2018)

Fig. 2.5: Rusted Zinc Roofs In Atabrikang Community in Ibeno Local Government Area, Akwa Ibom State

### iii. Water Pollution

According to Ekongson (2006), the main source of water pollution in Akwa Ibom State has to do with oil spillage, deforestation and improper soil tillage practices which increase the concentration of soil particles that make their way into water bodies. The discharge of industrial waste materials into bodies of water is another major source of pollution in Akwa Ibom State. Discharges from oil industries among others have increased the contents of sulfates and nitrates in water bodies and has altered properties such as color and odor (Etuk, 2004). These metals and other chemical substance increase the toxicity of water bodies as well as soils. A large percentage of the inhabitants from the host communities derive most of their domestic and drinking water from ponds, stream, and shallow wells. Hence, water pollution is a major health concern that places the health of the people at risk of diseases such as cholera, dysentery, diarrhea, and typhoid (Ekpo, 2004).

According to Ekpe (2009), the oil activities in the area has resulted to situations whereby complete polluted waters is been queathed to the children. The communities shoreline have been washed away or erode due to the high volume of deep – sea exploration and exploitation the incidence of oil spill has greatly increased. Available records show that a total of 6,817 oil spills occurred between 2000 and 2005 with less of approximately three million barrels of oil in the region.

Approximately, twenty-five percent spilled in swamps and sixty-nine in off shore (UNDP Report, 2006; Ekongson, 2006). Beside as source of water pollution, canalization and wastes discharge into freshwater swamps and into the sea are other sources (Akpofure, 2008).

In an attempt to shorten travel time and improve access to oil fields and production facilities, oil companies have constructed canals that in some case have caused salt water to flow into fresh water zone destroying freshwater ecological systems. The toxic effect of oil on marine life depends on the duration of exposure and oil concentration in the environment. The presence of toxic components does not always cause mortality, but may induce temporary effect like narcosis and tainting of tissues, which usually subsided over time. Oil spill in the ocean destroy small sea organism, fish, seabirds, sea mammals, shoreline and may contaminate the ocean floor for many years after the event (Godon et.al, 2007).

## IV. CONCLUSION

This research was undertaken to examine the effects of crude oil exploration in six oil producing communities in Akwa Ibom State. From the study, it is seen that oil spillage and gas flaring and indeed environmental degradation has grave effects in the environment especially in the area of study, which

ranges from its effect on the land, water to its effect in the entire outdoor environment. Apart from affecting the chemical properties of the soil, it also resulted to poor soil fertility or nutrient, leading to poor crop productivity in the area as well as polluting of rivers and streams where fishing activities were carried out for subsistence up keep of the family.

The study reveal that the activities of oil multinational companies operating in the region has contribute immensely to environmental degradation of the host communities which in turn affect the crop yield, health of the dwellers, land productivity, health status and farm income. However in order to halt the continual environmental degradation of the Niger Delta region, the federal and the State Government over the year has embarked on several efforts towards resolving the incidents of environmental degradation in the region. Such efforts range from the several legal framework such as Oil Pollution Act (OPA) of 1990, Niger Delta Development Commission (NDDC), the Environmental Impact Assessment (EIA) Decree No. 86 of 1992, among others. Despite these entire institutional framework towards resolving the incident of environmental degradation, contingency sway in the region. The widespread poverty, general under development, unemployment, Environmental degradation and pollution, marine contamination, as well as the area which according to Eke, (2010:1), "has been environmentally desolated, economically strangulated and political raped," has for any other sources of livelihood for survival.

Therefore, in order to halt the continual degradation of the Niger Delta environment, the Federal Government and the State Government must play a leading role by not only enacting but also enforcing stringent environmental laws that guarantee the people a better livelihood. Deliberate intervention policies must be implemented speedily to embark on massive infrastructural development of the region, as well as address the crushing level of poverty among the people of the Akwa Ibom State especially the oil producing communities of the State.

## V. RECOMMENDATIONS

Akwa Ibom State are confronted with several environmental problems, which ranges from deforestation, drought and desertification, soil and coastal erosion, water pollution, oil pollution, water hyacinth invasion, loss of biodiversity, flooding, urban decay, and industrial pollution caused by oil Multinational Company operating in the region. Based on the findings of the study and the conclusion drawn, the following recommendations were made to minimize the occurrence of environmental degradation in the oil producing communities of Akwa Ibom State.

1. There should be a constant environmental monitoring, assessment and evaluation to determine the level of damage that is done by gas flaring and other oil pollutions on the environment as a whole.
2. The companies and government should provide relief assistance to the bearing communities as regards to the provision of basic input such as fertilizers to the various farmers as to enable them to produce enough food crops as their only mainstay of livelihood and compensation should be paid to host communities. The Federal Government should ensure that all decisions relating to environmental quality integrate the need for sustainable development for future generation.
3. Promotion of environmental awareness and consciousness not only amongst the oil operators but in the general public through the organization of the Biennial Seminar on the Petroleum Industry and the Nigerian Environment should be encouraged.
4. Oil Operators in the region should adopt and promote the use of existing environmentally friendly technologies as recommended by World Environmental Safety Standard.
5. The Federal Government operative laws governing the MNCOS should be updated so that foreign and indigenous firms can plough back substantial investment in the region affected with what these multi-nationals practice in other part of the world, where they do business.
6. The Federal Government through the Federal Ministry of Environmental Protection Agency (FEPA), Niger Delta Affairs Ministry, NOSDRA and all Policy stakeholders in environment and oil and gas sector should revisit and review existing environmental and oil drilling laws in Nigeria with a view of updating them to international and environmental friendly standards.
7. The Government should adopt the Pollute and Pays Principle as an instrument of environmental protection policy and management; and e-Government agencies such as National Orientation Agency (NOA) should be made to organize interactive session with the oil communities, oil companies and NGOs operating in the area for a review of Government program/ Policies Concerning Oil Exploration and Production. This will help to breach communication by the Government, the people and the oil companies and also help to identify early warning violent conflict signals.
8. Oil companies operating in the Niger Delta region should review their policies on community development, technology transfer, employment, corporate social responsibility and compensation to host communities if they earnestly desire to achieve their organizational goals, stable and congenial working environment.

9. There is a need for government not only to enact several environmental laws but to ensure effective implementation and enforcement of these laws to control the issue of environmental problems and this can be done by putting necessary environmental pollution enforcement structures in place to curb the spate of environmental pollution in Nigeria.
10. Furthermore, the TNCOS have to restore the sources of livelihood that have been destroyed by providing capital for farming and fishing. In other words, the TNCOS must contribute substantially to the restoration and regeneration of livelihoods and local economies of the region in order to restore peace and confidence on the side of the inhabitants.

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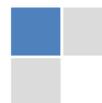
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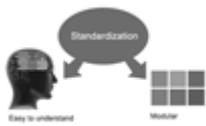
We shall provide you intimation regarding launching of e-version of journal of your stream time to time. This may be utilized in your library for the enrichment of knowledge of your students as well as it can also be helpful for the concerned faculty members.





The FARSHS can go through standards of OARS. You can also play vital role if you have any suggestions so that proper amendment can take place to improve the same for the benefit of entire research community.

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MARSHS accrediting is an honor. It authenticates your research activities. After becoming MARSHS, you can add 'MARSHS' title with your name as you use this recognition as additional suffix to your status. This will definitely enhance and add more value and repute to your name. You may use it on your professional Counseling Materials such as CV, Resume, Visiting Card and Name Plate etc.

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The MARSHS member can apply for approval, grading and certification of standards of their educational and Institutional Degrees to Open Association of Research, Society U.S.A.



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## AUXILIARY MEMBERSHIPS

### Institutional Fellow of Open Association of Research Society (USA) - OARS (USA)

Global Journals Incorporation (USA) is accredited by Open Association of Research Society, U.S.A (OARS) and in turn, affiliates research institutions as “Institutional Fellow of Open Association of Research Society” (IFOARS).



The “FARSC” is a dignified title which is accorded to a person’s name viz. Dr. John E. Hall, Ph.D., FARSC or William Walldroff, M.S., FARSC.

The IFOARS institution is entitled to form a Board comprised of one Chairperson and three to five board members preferably from different streams. The Board will be recognized as “Institutional Board of Open Association of Research Society”-(IBOARS).

*The Institute will be entitled to following benefits:*



The IBOARS can initially review research papers of their institute and recommend them to publish with respective journal of Global Journals. It can also review the papers of other institutions after obtaining our consent. The second review will be done by peer reviewer of Global Journals Incorporation (USA) The Board is at liberty to appoint a peer reviewer with the approval of chairperson after consulting us.

The author fees of such paper may be waived off up to 40%.

The Global Journals Incorporation (USA) at its discretion can also refer double blind peer reviewed paper at their end to the board for the verification and to get recommendation for final stage of acceptance of publication.



The IBOARS can organize symposium/seminar/conference in their country on behalf of Global Journals Incorporation (USA)-OARS (USA). The terms and conditions can be discussed separately.

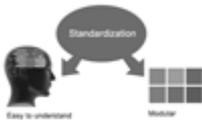
The Board can also play vital role by exploring and giving valuable suggestions regarding the Standards of “Open Association of Research Society, U.S.A (OARS)” so that proper amendment can take place for the benefit of entire research community. We shall provide details of particular standard only on receipt of request from the Board.



The board members can also join us as Individual Fellow with 40% discount on total fees applicable to Individual Fellow. They will be entitled to avail all the benefits as declared. Please visit Individual Fellow-sub menu of GlobalJournals.org to have more relevant details.



We shall provide you intimation regarding launching of e-version of journal of your stream time to time. This may be utilized in your library for the enrichment of knowledge of your students as well as it can also be helpful for the concerned faculty members.



After nomination of your institution as “Institutional Fellow” and constantly functioning successfully for one year, we can consider giving recognition to your institute to function as Regional/Zonal office on our behalf. The board can also take up the additional allied activities for betterment after our consultation.

**The following entitlements are applicable to individual Fellows:**

Open Association of Research Society, U.S.A (OARS) By-laws states that an individual Fellow may use the designations as applicable, or the corresponding initials. The Credentials of individual Fellow and Associate designations signify that the individual has gained knowledge of the fundamental concepts. One is magnanimous and proficient in an expertise course covering the professional code of conduct, and follows recognized standards of practice.



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- The professional accredited with Fellow honor, is entitled to various benefits viz. name, fame, honor, regular flow of income, secured bright future, social status etc.



- In addition to above, if one is single author, then entitled to 40% discount on publishing research paper and can get 10% discount if one is co-author or main author among group of authors.
- The Fellow can organize symposium/seminar/conference on behalf of Global Journals Incorporation (USA) and he/she can also attend the same organized by other institutes on behalf of Global Journals.
- The Fellow can become member of Editorial Board Member after completing 3yrs.
- The Fellow can earn 60% of sales proceeds from the sale of reference/review books/literature/publishing of research paper.
- Fellow can also join as paid peer reviewer and earn 15% remuneration of author charges and can also get an opportunity to join as member of the Editorial Board of Global Journals Incorporation (USA)
- • This individual has learned the basic methods of applying those concepts and techniques to common challenging situations. This individual has further demonstrated an in-depth understanding of the application of suitable techniques to a particular area of research practice.

**Note :**

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- In future, if the board feels the necessity to change any board member, the same can be done with the consent of the chairperson along with anyone board member without our approval.
- In case, the chairperson needs to be replaced then consent of 2/3rd board members are required and they are also required to jointly pass the resolution copy of which should be sent to us. In such case, it will be compulsory to obtain our approval before replacement.
- In case of “Difference of Opinion [if any]” among the Board members, our decision will be final and binding to everyone.

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# PREFERRED AUTHOR GUIDELINES

**We accept the manuscript submissions in any standard (generic) format.**

We typeset manuscripts using advanced typesetting tools like Adobe In Design, CorelDraw, TeXnicCenter, and TeXStudio. We usually recommend authors submit their research using any standard format they are comfortable with, and let Global Journals do the rest.

Alternatively, you can download our basic template from <https://globaljournals.org/Template.zip>

Authors should submit their complete paper/article, including text illustrations, graphics, conclusions, artwork, and tables. Authors who are not able to submit manuscript using the form above can email the manuscript department at [submit@globaljournals.org](mailto:submit@globaljournals.org) or get in touch with [chiefeditor@globaljournals.org](mailto:chiefeditor@globaljournals.org) if they wish to send the abstract before submission.

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2. Authors must accept the privacy policy, terms, and conditions of Global Journals.
3. Ensure corresponding author's email address and postal address are accurate and reachable.
4. Manuscript to be submitted must include keywords, an abstract, a paper title, co-author(s) names and details (email address, name, phone number, and institution), figures and illustrations in vector format including appropriate captions, tables, including titles and footnotes, a conclusion, results, acknowledgments and references.
5. Authors should submit paper in a ZIP archive if any supplementary files are required along with the paper.
6. Proper permissions must be acquired for the use of any copyrighted material.
7. Manuscript submitted *must not have been submitted or published elsewhere* and all authors must be aware of the submission.

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It is required for authors to declare all financial, institutional, and personal relationships with other individuals and organizations that could influence (bias) their research.

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Authors are solely responsible for all the plagiarism that is found. The author must not fabricate, falsify or plagiarize existing research data. The following, if copied, will be considered plagiarism:

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- Findings
- Writings
- Diagrams
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- Illustrations
- Lectures



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3. Final approval of the version of the paper to be published.

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The corresponding author should mention the name and complete details of all co-authors during submission and in manuscript. We support addition, rearrangement, manipulation, and deletions in authors list till the early view publication of the journal. We expect that corresponding author will notify all co-authors of submission. We follow COPE guidelines for changes in authorship.

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Unless specified in the notification, the Editorial Board's decision on publication of the paper is final and cannot be appealed before making the major change in the manuscript.

### Acknowledgments

Contributors to the research other than authors credited should be mentioned in Acknowledgments. The source of funding for the research can be included. Suppliers of resources may be mentioned along with their addresses.

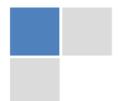
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## PREPARING YOUR MANUSCRIPT

Authors can submit papers and articles in an acceptable file format: MS Word (doc, docx), LaTeX (.tex, .zip or .rar including all of your files), Adobe PDF (.pdf), rich text format (.rtf), simple text document (.txt), Open Document Text (.odt), and Apple Pages (.pages). Our professional layout editors will format the entire paper according to our official guidelines. This is one of the highlights of publishing with Global Journals—authors should not be concerned about the formatting of their paper. Global Journals accepts articles and manuscripts in every major language, be it Spanish, Chinese, Japanese, Portuguese, Russian, French, German, Dutch, Italian, Greek, or any other national language, but the title, subtitle, and abstract should be in English. This will facilitate indexing and the pre-peer review process.

The following is the official style and template developed for publication of a research paper. Authors are not required to follow this style during the submission of the paper. It is just for reference purposes.



### ***Manuscript Style Instruction (Optional)***

- Microsoft Word Document Setting Instructions.
- Font type of all text should be Swis721 Lt BT.
- Page size: 8.27" x 11", left margin: 0.65, right margin: 0.65, bottom margin: 0.75.
- Paper title should be in one column of font size 24.
- Author name in font size of 11 in one column.
- Abstract: font size 9 with the word "Abstract" in bold italics.
- Main text: font size 10 with two justified columns.
- Two columns with equal column width of 3.38 and spacing of 0.2.
- First character must be three lines drop-capped.
- The paragraph before spacing of 1 pt and after of 0 pt.
- Line spacing of 1 pt.
- Large images must be in one column.
- The names of first main headings (Heading 1) must be in Roman font, capital letters, and font size of 10.
- The names of second main headings (Heading 2) must not include numbers and must be in italics with a font size of 10.

### ***Structure and Format of Manuscript***

The recommended size of an original research paper is under 15,000 words and review papers under 7,000 words. Research articles should be less than 10,000 words. Research papers are usually longer than review papers. Review papers are reports of significant research (typically less than 7,000 words, including tables, figures, and references)

A research paper must include:

- a) A title which should be relevant to the theme of the paper.
- b) A summary, known as an abstract (less than 150 words), containing the major results and conclusions.
- c) Up to 10 keywords that precisely identify the paper's subject, purpose, and focus.
- d) An introduction, giving fundamental background objectives.
- e) Resources and techniques with sufficient complete experimental details (wherever possible by reference) to permit repetition, sources of information must be given, and numerical methods must be specified by reference.
- f) Results which should be presented concisely by well-designed tables and figures.
- g) Suitable statistical data should also be given.
- h) All data must have been gathered with attention to numerical detail in the planning stage.

Design has been recognized to be essential to experiments for a considerable time, and the editor has decided that any paper that appears not to have adequate numerical treatments of the data will be returned unrefereed.

- i) Discussion should cover implications and consequences and not just recapitulate the results; conclusions should also be summarized.
- j) There should be brief acknowledgments.
- k) There ought to be references in the conventional format. Global Journals recommends APA format.

Authors should carefully consider the preparation of papers to ensure that they communicate effectively. Papers are much more likely to be accepted if they are carefully designed and laid out, contain few or no errors, are summarizing, and follow instructions. They will also be published with much fewer delays than those that require much technical and editorial correction.

The Editorial Board reserves the right to make literary corrections and suggestions to improve brevity.



## FORMAT STRUCTURE

***It is necessary that authors take care in submitting a manuscript that is written in simple language and adheres to published guidelines.***

All manuscripts submitted to Global Journals should include:

### **Title**

The title page must carry an informative title that reflects the content, a running title (less than 45 characters together with spaces), names of the authors and co-authors, and the place(s) where the work was carried out.

### **Author details**

The full postal address of any related author(s) must be specified.

### **Abstract**

The abstract is the foundation of the research paper. It should be clear and concise and must contain the objective of the paper and inferences drawn. It is advised to not include big mathematical equations or complicated jargon.

Many researchers searching for information online will use search engines such as Google, Yahoo or others. By optimizing your paper for search engines, you will amplify the chance of someone finding it. In turn, this will make it more likely to be viewed and cited in further works. Global Journals has compiled these guidelines to facilitate you to maximize the web-friendliness of the most public part of your paper.

### **Keywords**

A major lynchpin of research work for the writing of research papers is the keyword search, which one will employ to find both library and internet resources. Up to eleven keywords or very brief phrases have to be given to help data retrieval, mining, and indexing.

One must be persistent and creative in using keywords. An effective keyword search requires a strategy: planning of a list of possible keywords and phrases to try.

Choice of the main keywords is the first tool of writing a research paper. Research paper writing is an art. Keyword search should be as strategic as possible.

One should start brainstorming lists of potential keywords before even beginning searching. Think about the most important concepts related to research work. Ask, "What words would a source have to include to be truly valuable in a research paper?" Then consider synonyms for the important words.

It may take the discovery of only one important paper to steer in the right keyword direction because, in most databases, the keywords under which a research paper is abstracted are listed with the paper.

### **Numerical Methods**

Numerical methods used should be transparent and, where appropriate, supported by references.

### **Abbreviations**

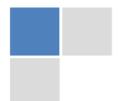
Authors must list all the abbreviations used in the paper at the end of the paper or in a separate table before using them.

### **Formulas and equations**

Authors are advised to submit any mathematical equation using either MathJax, KaTeX, or LaTeX, or in a very high-quality image.

### **Tables, Figures, and Figure Legends**

Tables: Tables should be cautiously designed, uncrowned, and include only essential data. Each must have an Arabic number, e.g., Table 4, a self-explanatory caption, and be on a separate sheet. Authors must submit tables in an editable format and not as images. References to these tables (if any) must be mentioned accurately.



## Figures

Figures are supposed to be submitted as separate files. Always include a citation in the text for each figure using Arabic numbers, e.g., Fig. 4. Artwork must be submitted online in vector electronic form or by emailing it.

## PREPARATION OF ELETRONIC FIGURES FOR PUBLICATION

Although low-quality images are sufficient for review purposes, print publication requires high-quality images to prevent the final product being blurred or fuzzy. Submit (possibly by e-mail) EPS (line art) or TIFF (halftone/ photographs) files only. MS PowerPoint and Word Graphics are unsuitable for printed pictures. Avoid using pixel-oriented software. Scans (TIFF only) should have a resolution of at least 350 dpi (halftone) or 700 to 1100 dpi (line drawings). Please give the data for figures in black and white or submit a Color Work Agreement form. EPS files must be saved with fonts embedded (and with a TIFF preview, if possible).

For scanned images, the scanning resolution at final image size ought to be as follows to ensure good reproduction: line art: >650 dpi; halftones (including gel photographs): >350 dpi; figures containing both halftone and line images: >650 dpi.

Color charges: Authors are advised to pay the full cost for the reproduction of their color artwork. Hence, please note that if there is color artwork in your manuscript when it is accepted for publication, we would require you to complete and return a Color Work Agreement form before your paper can be published. Also, you can email your editor to remove the color fee after acceptance of the paper.

## TIPS FOR WRITING A GOOD QUALITY SOCIAL SCIENCE RESEARCH PAPER

Techniques for writing a good quality homan social science research paper:

**1. Choosing the topic:** In most cases, the topic is selected by the interests of the author, but it can also be suggested by the guides. You can have several topics, and then judge which you are most comfortable with. This may be done by asking several questions of yourself, like "Will I be able to carry out a search in this area? Will I find all necessary resources to accomplish the search? Will I be able to find all information in this field area?" If the answer to this type of question is "yes," then you ought to choose that topic. In most cases, you may have to conduct surveys and visit several places. Also, you might have to do a lot of work to find all the rises and falls of the various data on that subject. Sometimes, detailed information plays a vital role, instead of short information. Evaluators are human: The first thing to remember is that evaluators are also human beings. They are not only meant for rejecting a paper. They are here to evaluate your paper. So present your best aspect.

**2. Think like evaluators:** If you are in confusion or getting demotivated because your paper may not be accepted by the evaluators, then think, and try to evaluate your paper like an evaluator. Try to understand what an evaluator wants in your research paper, and you will automatically have your answer. Make blueprints of paper: The outline is the plan or framework that will help you to arrange your thoughts. It will make your paper logical. But remember that all points of your outline must be related to the topic you have chosen.

**3. Ask your guides:** If you are having any difficulty with your research, then do not hesitate to share your difficulty with your guide (if you have one). They will surely help you out and resolve your doubts. If you can't clarify what exactly you require for your work, then ask your supervisor to help you with an alternative. He or she might also provide you with a list of essential readings.

**4. Use of computer is recommended:** As you are doing research in the field of homan social science then this point is quite obvious. Use right software: Always use good quality software packages. If you are not capable of judging good software, then you can lose the quality of your paper unknowingly. There are various programs available to help you which you can get through the internet.

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**6. Bookmarks are useful:** When you read any book or magazine, you generally use bookmarks, right? It is a good habit which helps to not lose your continuity. You should always use bookmarks while searching on the internet also, which will make your search easier.

**7. Revise what you wrote:** When you write anything, always read it, summarize it, and then finalize it.

**8. Make every effort:** Make every effort to mention what you are going to write in your paper. That means always have a good start. Try to mention everything in the introduction—what is the need for a particular research paper. Polish your work with good writing skills and always give an evaluator what he wants. Make backups: When you are going to do any important thing like making a research paper, you should always have backup copies of it either on your computer or on paper. This protects you from losing any portion of your important data.

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**10. Use proper verb tense:** Use proper verb tenses in your paper. Use past tense to present those events that have happened. Use present tense to indicate events that are going on. Use future tense to indicate events that will happen in the future. Use of wrong tenses will confuse the evaluator. Avoid sentences that are incomplete.

**11. Pick a good study spot:** Always try to pick a spot for your research which is quiet. Not every spot is good for studying.

**12. Know what you know:** Always try to know what you know by making objectives, otherwise you will be confused and unable to achieve your target.

**13. Use good grammar:** Always use good grammar and words that will have a positive impact on the evaluator; use of good vocabulary does not mean using tough words which the evaluator has to find in a dictionary. Do not fragment sentences. Eliminate one-word sentences. Do not ever use a big word when a smaller one would suffice.

Verbs have to be in agreement with their subjects. In a research paper, do not start sentences with conjunctions or finish them with prepositions. When writing formally, it is advisable to never split an infinitive because someone will (wrongly) complain. Avoid clichés like a disease. Always shun irritating alliteration. Use language which is simple and straightforward. Put together a neat summary.

**14. Arrangement of information:** Each section of the main body should start with an opening sentence, and there should be a changeover at the end of the section. Give only valid and powerful arguments for your topic. You may also maintain your arguments with records.

**15. Never start at the last minute:** Always allow enough time for research work. Leaving everything to the last minute will degrade your paper and spoil your work.

**16. Multitasking in research is not good:** Doing several things at the same time is a bad habit in the case of research activity. Research is an area where everything has a particular time slot. Divide your research work into parts, and do a particular part in a particular time slot.

**17. Never copy others' work:** Never copy others' work and give it your name because if the evaluator has seen it anywhere, you will be in trouble. Take proper rest and food: No matter how many hours you spend on your research activity, if you are not taking care of your health, then all your efforts will have been in vain. For quality research, take proper rest and food.

**18. Go to seminars:** Attend seminars if the topic is relevant to your research area. Utilize all your resources. Refresh your mind after intervals: Try to give your mind a rest by listening to soft music or sleeping in intervals. This will also improve your memory. Acquire colleagues: Always try to acquire colleagues. No matter how sharp you are, if you acquire colleagues, they can give you ideas which will be helpful to your research.

**19. Think technically:** Always think technically. If anything happens, search for its reasons, benefits, and demerits. Think and then print: When you go to print your paper, check that tables are not split, headings are not detached from their descriptions, and page sequence is maintained.



**20. Adding unnecessary information:** Do not add unnecessary information like "I have used MS Excel to draw graphs." Irrelevant and inappropriate material is superfluous. Foreign terminology and phrases are not apropos. One should never take a broad view. Analogy is like feathers on a snake. Use words properly, regardless of how others use them. Remove quotations. Puns are for kids, not grunt readers. Never oversimplify: When adding material to your research paper, never go for oversimplification; this will definitely irritate the evaluator. Be specific. Never use rhythmic redundancies. Contractions shouldn't be used in a research paper. Comparisons are as terrible as clichés. Give up ampersands, abbreviations, and so on. Remove commas that are not necessary. Parenthetical words should be between brackets or commas. Understatement is always the best way to put forward earth-shaking thoughts. Give a detailed literary review.

**21. Report concluded results:** Use concluded results. From raw data, filter the results, and then conclude your studies based on measurements and observations taken. An appropriate number of decimal places should be used. Parenthetical remarks are prohibited here. Proofread carefully at the final stage. At the end, give an outline to your arguments. Spot perspectives of further study of the subject. Justify your conclusion at the bottom sufficiently, which will probably include examples.

**22. Upon conclusion:** Once you have concluded your research, the next most important step is to present your findings. Presentation is extremely important as it is the definite medium through which your research is going to be in print for the rest of the crowd. Care should be taken to categorize your thoughts well and present them in a logical and neat manner. A good quality research paper format is essential because it serves to highlight your research paper and bring to light all necessary aspects of your research.

## INFORMAL GUIDELINES OF RESEARCH PAPER WRITING

### **Key points to remember:**

- Submit all work in its final form.
- Write your paper in the form which is presented in the guidelines using the template.
- Please note the criteria peer reviewers will use for grading the final paper.

### **Final points:**

One purpose of organizing a research paper is to let people interpret your efforts selectively. The journal requires the following sections, submitted in the order listed, with each section starting on a new page:

*The introduction:* This will be compiled from reference matter and reflect the design processes or outline of basis that directed you to make a study. As you carry out the process of study, the method and process section will be constructed like that. The results segment will show related statistics in nearly sequential order and direct reviewers to similar intellectual paths throughout the data that you gathered to carry out your study.

### **The discussion section:**

This will provide understanding of the data and projections as to the implications of the results. The use of good quality references throughout the paper will give the effort trustworthiness by representing an alertness to prior workings.

Writing a research paper is not an easy job, no matter how trouble-free the actual research or concept. Practice, excellent preparation, and controlled record-keeping are the only means to make straightforward progression.

### **General style:**

Specific editorial column necessities for compliance of a manuscript will always take over from directions in these general guidelines.

**To make a paper clear:** Adhere to recommended page limits.



### *Mistakes to avoid:*

- Insertion of a title at the foot of a page with subsequent text on the next page.
- Separating a table, chart, or figure—confine each to a single page.
- Submitting a manuscript with pages out of sequence.
- In every section of your document, use standard writing style, including articles ("a" and "the").
- Keep paying attention to the topic of the paper.
- Use paragraphs to split each significant point (excluding the abstract).
- Align the primary line of each section.
- Present your points in sound order.
- Use present tense to report well-accepted matters.
- Use past tense to describe specific results.
- Do not use familiar wording; don't address the reviewer directly. Don't use slang or superlatives.
- Avoid use of extra pictures—include only those figures essential to presenting results.

### **Title page:**

Choose a revealing title. It should be short and include the name(s) and address(es) of all authors. It should not have acronyms or abbreviations or exceed two printed lines.

**Abstract:** This summary should be two hundred words or less. It should clearly and briefly explain the key findings reported in the manuscript and must have precise statistics. It should not have acronyms or abbreviations. It should be logical in itself. Do not cite references at this point.

An abstract is a brief, distinct paragraph summary of finished work or work in development. In a minute or less, a reviewer can be taught the foundation behind the study, common approaches to the problem, relevant results, and significant conclusions or new questions.

Write your summary when your paper is completed because how can you write the summary of anything which is not yet written? Wealth of terminology is very essential in abstract. Use comprehensive sentences, and do not sacrifice readability for brevity; you can maintain it succinctly by phrasing sentences so that they provide more than a lone rationale. The author can at this moment go straight to shortening the outcome. Sum up the study with the subsequent elements in any summary. Try to limit the initial two items to no more than one line each.

*Reason for writing the article—theory, overall issue, purpose.*

- Fundamental goal.
- To-the-point depiction of the research.
- Consequences, including definite statistics—if the consequences are quantitative in nature, account for this; results of any numerical analysis should be reported. Significant conclusions or questions that emerge from the research.

### **Approach:**

- Single section and succinct.
- An outline of the job done is always written in past tense.
- Concentrate on shortening results—limit background information to a verdict or two.
- Exact spelling, clarity of sentences and phrases, and appropriate reporting of quantities (proper units, important statistics) are just as significant in an abstract as they are anywhere else.

### **Introduction:**

The introduction should "introduce" the manuscript. The reviewer should be presented with sufficient background information to be capable of comprehending and calculating the purpose of your study without having to refer to other works. The basis for the study should be offered. Give the most important references, but avoid making a comprehensive appraisal of the topic. Describe the problem visibly. If the problem is not acknowledged in a logical, reasonable way, the reviewer will give no attention to your results. Speak in common terms about techniques used to explain the problem, if needed, but do not present any particulars about the protocols here.



*The following approach can create a valuable beginning:*

- Explain the value (significance) of the study.
- Defend the model—why did you employ this particular system or method? What is its compensation? Remark upon its appropriateness from an abstract point of view as well as pointing out sensible reasons for using it.
- Present a justification. State your particular theory(-ies) or aim(s), and describe the logic that led you to choose them.
- Briefly explain the study's tentative purpose and how it meets the declared objectives.

#### **Approach:**

Use past tense except for when referring to recognized facts. After all, the manuscript will be submitted after the entire job is done. Sort out your thoughts; manufacture one key point for every section. If you make the four points listed above, you will need at least four paragraphs. Present surrounding information only when it is necessary to support a situation. The reviewer does not desire to read everything you know about a topic. Shape the theory specifically—do not take a broad view.

As always, give awareness to spelling, simplicity, and correctness of sentences and phrases.

#### **Procedures (methods and materials):**

This part is supposed to be the easiest to carve if you have good skills. A soundly written procedures segment allows a capable scientist to replicate your results. Present precise information about your supplies. The suppliers and clarity of reagents can be helpful bits of information. Present methods in sequential order, but linked methodologies can be grouped as a segment. Be concise when relating the protocols. Attempt to give the least amount of information that would permit another capable scientist to replicate your outcome, but be cautious that vital information is integrated. The use of subheadings is suggested and ought to be synchronized with the results section.

When a technique is used that has been well-described in another section, mention the specific item describing the way, but draw the basic principle while stating the situation. The purpose is to show all particular resources and broad procedures so that another person may use some or all of the methods in one more study or referee the scientific value of your work. It is not to be a step-by-step report of the whole thing you did, nor is a methods section a set of orders.

#### **Materials:**

*Materials may be reported in part of a section or else they may be recognized along with your measures.*

#### **Methods:**

- Report the method and not the particulars of each process that engaged the same methodology.
- Describe the method entirely.
- To be succinct, present methods under headings dedicated to specific dealings or groups of measures.
- Simplify—detail how procedures were completed, not how they were performed on a particular day.
- If well-known procedures were used, account for the procedure by name, possibly with a reference, and that's all.

#### **Approach:**

It is embarrassing to use vigorous voice when documenting methods without using first person, which would focus the reviewer's interest on the researcher rather than the job. As a result, when writing up the methods, most authors use third person passive voice.

Use standard style in this and every other part of the paper—avoid familiar lists, and use full sentences.

#### **What to keep away from:**

- Resources and methods are not a set of information.
- Skip all descriptive information and surroundings—save it for the argument.
- Leave out information that is immaterial to a third party.



**Results:**

The principle of a results segment is to present and demonstrate your conclusion. Create this part as entirely objective details of the outcome, and save all understanding for the discussion.

The page length of this segment is set by the sum and types of data to be reported. Use statistics and tables, if suitable, to present consequences most efficiently.

You must clearly differentiate material which would usually be incorporated in a study editorial from any unprocessed data or additional appendix matter that would not be available. In fact, such matters should not be submitted at all except if requested by the instructor.

**Content:**

- Sum up your conclusions in text and demonstrate them, if suitable, with figures and tables.
- In the manuscript, explain each of your consequences, and point the reader to remarks that are most appropriate.
- Present a background, such as by describing the question that was addressed by creation of an exacting study.
- Explain results of control experiments and give remarks that are not accessible in a prescribed figure or table, if appropriate.
- Examine your data, then prepare the analyzed (transformed) data in the form of a figure (graph), table, or manuscript.

**What to stay away from:**

- Do not discuss or infer your outcome, report surrounding information, or try to explain anything.
- Do not include raw data or intermediate calculations in a research manuscript.
- Do not present similar data more than once.
- A manuscript should complement any figures or tables, not duplicate information.
- Never confuse figures with tables—there is a difference.

**Approach:**

As always, use past tense when you submit your results, and put the whole thing in a reasonable order.

Put figures and tables, appropriately numbered, in order at the end of the report.

If you desire, you may place your figures and tables properly within the text of your results section.

**Figures and tables:**

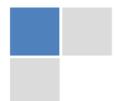
If you put figures and tables at the end of some details, make certain that they are visibly distinguished from any attached appendix materials, such as raw facts. Whatever the position, each table must be titled, numbered one after the other, and include a heading. All figures and tables must be divided from the text.

**Discussion:**

The discussion is expected to be the trickiest segment to write. A lot of papers submitted to the journal are discarded based on problems with the discussion. There is no rule for how long an argument should be.

Position your understanding of the outcome visibly to lead the reviewer through your conclusions, and then finish the paper with a summing up of the implications of the study. The purpose here is to offer an understanding of your results and support all of your conclusions, using facts from your research and generally accepted information, if suitable. The implication of results should be fully described.

Infer your data in the conversation in suitable depth. This means that when you clarify an observable fact, you must explain mechanisms that may account for the observation. If your results vary from your prospect, make clear why that may have happened. If your results agree, then explain the theory that the proof supported. It is never suitable to just state that the data approved the prospect, and let it drop at that. Make a decision as to whether each premise is supported or discarded or if you cannot make a conclusion with assurance. Do not just dismiss a study or part of a study as "uncertain."



Research papers are not acknowledged if the work is imperfect. Draw what conclusions you can based upon the results that you have, and take care of the study as a finished work.

- You may propose future guidelines, such as how an experiment might be personalized to accomplish a new idea.
- Give details of all of your remarks as much as possible, focusing on mechanisms.
- Make a decision as to whether the tentative design sufficiently addressed the theory and whether or not it was correctly restricted. Try to present substitute explanations if they are sensible alternatives.
- One piece of research will not counter an overall question, so maintain the large picture in mind. Where do you go next? The best studies unlock new avenues of study. What questions remain?
- Recommendations for detailed papers will offer supplementary suggestions.

**Approach:**

When you refer to information, differentiate data generated by your own studies from other available information. Present work done by specific persons (including you) in past tense.

Describe generally acknowledged facts and main beliefs in present tense.

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Topics	Grades		
	A-B	C-D	E-F
<i>Abstract</i>	Clear and concise with appropriate content, Correct format. 200 words or below	Unclear summary and no specific data, Incorrect form  Above 200 words	No specific data with ambiguous information  Above 250 words
<i>Introduction</i>	Containing all background details with clear goal and appropriate details, flow specification, no grammar and spelling mistake, well organized sentence and paragraph, reference cited	Unclear and confusing data, appropriate format, grammar and spelling errors with unorganized matter	Out of place depth and content, hazy format
<i>Methods and Procedures</i>	Clear and to the point with well arranged paragraph, precision and accuracy of facts and figures, well organized subheads	Difficult to comprehend with embarrassed text, too much explanation but completed	Incorrect and unorganized structure with hazy meaning
<i>Result</i>	Well organized, Clear and specific, Correct units with precision, correct data, well structuring of paragraph, no grammar and spelling mistake	Complete and embarrassed text, difficult to comprehend	Irregular format with wrong facts and figures
<i>Discussion</i>	Well organized, meaningful specification, sound conclusion, logical and concise explanation, highly structured paragraph reference cited	Wordy, unclear conclusion, spurious	Conclusion is not cited, unorganized, difficult to comprehend
<i>References</i>	Complete and correct format, well organized	Beside the point, Incomplete	Wrong format and structuring



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