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Civil society launches #PayTax4Wetin, calls for accountable implementation of Nigeria's tax reforms and increased investment in public services

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At the conclusion of today's Policy Dialogue on *Funding Quality Public Services to Build Trust in Nigeria's Tax Laws*, a coalition of Nigerian and international civil society organisations and trade unions wish to announce the launch of #PayTax4Wetin?, a national campaign supporting the fair, transparent and effective implementation of Nigeria's new tax framework and calling for the additional public revenue that it generates to be used to improve people's lives.

Nigeria is at a consequential reform moment. The four tax reform laws that took effect in January 2026 seek to improve revenue mobilisation, streamline tax administration and strengthen the business environment. They also include measures that could move the tax system in a more progressive direction, including ensuring stronger corporate income-tax principles, the Significant Economic Presence concept for taxing foreign companies without a physical presence in Nigeria, and increasing the effective tax rate for large multinational enterprises based on the minimum 15% rate.

While the reforms could be more ambitious in addressing inequality and ensuring that those with the greatest ability to pay, contribute their fair share, these provisions point in an important direction. This progressive ambition will depend on implementation; how much additional revenue will be generated, how much of this revenue will be drawn from corporations, the extent to which the laws will be used to limit the use of unfair and harmful tax exemptions and incentives, and whether public institutions have the capacity and political support to enforce the new rules.

Passing the laws was an important step. Realising their potential will require effective enforcement, coordination across federal, state and local governments, with clear, accessible and regularly updated public information.

Transparency will enable citizens and civil society to monitor implementation, identify gaps and support public institutions in achieving the reforms' objectives.

Revenue mobilisation must also be connected to people's lives. Many Nigerians pay taxes and then pay privately for healthcare, education, water, energy, transport and other essential services. According to the WHO Global Health Expenditure database out-of-pocket payments accounted for 76.13% of total health expenditure in 2023, while education's share of government expenditure fell from 9.3% in 2015 to only 3% in 2024 according to a report by Global Economy . It is hoped that this tax reform will strengthen the social contract when revenue is raised fairly and translated into provision and delivery of quality, affordable, and reliable public services for all. Nigerians expect something even broader, tax revenue that effectively powers an economy that creates jobs, reduces poverty, improves productivity, strengthens businesses, expands opportunities for young people, empowers women, guarantees food security and restores confidence in the future.

Nigeria's choices matter beyond its borders. With a population of approximately 237.5 million according to the UN Population Fund , Nigeria is Africa's most populous country and a major political and economic actor in West Africa and the African Continent. How Nigeria implements these reforms can offer important lessons for countries across Africa and the wider Global South that are seeking to expand domestic revenue while advancing equity, human rights and dignity, and sustainable development.

These are our collective demands.

Transparent, accountable and effective implementation

1. Make tax data public. Publish clear and regularly updated information on projected revenue, actual quarterly collections, compliance rates by sector and taxpayer category, and the value and impact of tax incentives and exemptions. They should include strategies to make multinational corporations operating in Nigeria publicly disclose their financial and tax data so as to curb global tax avoidance.
2. Establish an effective and independent participation and accountability system. The Tax Ombuds Office should be adequately resources,

technically credible and open to meaningful participation by citizens and civil society. It should publicise its methodology for receiving and addressing complaints, holding meetings and consultations with relevant stakeholders, determining problematic patterns and addressing systemic issues. The Ministry of Finance might also consider establishing a permanent advisory council on tax policy, integrated by tax experts, civil society, business representatives and government agencies.

3. Ensure that the corporations operating in the digital economy pay their fair share of corporate income tax. Publish a practical plan for implementing and enforcing the taxation of digital services , in line with relevant international standards, and regularly disclose the revenue collected from digital economy operators. Strengthening corporate taxation of digital economy is important as indirect taxes such as VAT, Excise duty, customs duty, among others that are currently in use are easily transferable to consumers, while corporate tax is only borne by the corporation and its shareholders.
4. Ensure that multinational enterprises pay the 15% effective tax rate while also prioritising efforts to progressively increase it to 25%. Strengthen action against transfer mispricing and publish information on tax-information exchange arrangements, enforcement capacity and the revenue collected annually from multinational enterprises.

Increased and better funding of public services

5. Protect social spending from being crowded out by debt servicing. Publish a clear plan showing how additional tax revenue will increase and sustain investment in education, health, energy and water.
6. Adopt a time-bound plan to meet international education spending benchmarks. Allocate at least 4–6% of GDP and 15–20% of government expenditure to education, and show how additional tax revenue will support basic education, girls and marginalised communities.
7. Adopt a time-bound plan to meet international health spending benchmarks and reduce out-of-pocket payments. Allocate at least 5–6% of GDP and 15% of government expenditure to health, expand coverage through the National Health Insurance Authority and the Basic Healthcare Provision Fund, and publish quarterly progress reports.

8. Increase investment in energy and water to ensure that these services reach communities at an affordable rate, high quality and also reliable. Set clear targets and timelines, improve the disbursement and effective use of allocated resources, and regularly publish reports on access to reliable electricity and safe water.
9. Establish a transparent, citizen-facing framework for public spending. It should include accessible information on how revenue is collected and spent, independent audits with effective enforcement powers, consequences for misappropriation and underperformance, and structured opportunities for citizens and civil society to monitor budgets and service delivery.

The #PayTax4Wetin? campaign poses a simple and constructive question: what will Nigeria's new tax system deliver to its people? The campaign calls for government commitment to effectively taxing multinational corporations and the high net-worth individuals, while ensuring that revenue collected delivers concrete results for the people, including better-funded, high quality, and reliable education and healthcare, clean water and reliable energy, and effective public administration. The campaign also calls for ensuring that schools and hospitals are built or renovated, more public service workers like teachers, health workers, and public administrators hired, trained, and properly remunerated to guarantee improved public service delivery for all Nigerians.

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Signatories

1. Global Initiative for Economic, Social and Cultural Rights — GI-ESCR
2. Tax Justice and Governance Platform
3. International Budget Partnerships (IBP)
4. Connected Development
5. Gatefield
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