

Effect Of Taxation On Environmental Conservation In Nigeria

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Abstract

Environmental conservation is a serious concern around the world, and emerging countries such as Nigeria have significant hurdles in this area. The study looks into the effect of taxation on environmental conservation, focusing on pollution control, waste management, and natural resource protection. The study used questionnaires for data collecting with stakeholders in taxation and environmental experts as the target population. Due to the population's homogeneity, a sample of 200 respondents was deemed sufficient for inferences. The statistical measures utilized were descriptive and regression statistics. The results established a positive effect of taxation on waste management in Nigeria. Furthermore, the study indicated that taxes had a favorable effect on natural resource protection. These findings demonstrated the usefulness of taxation in promoting waste management and natural resource conservation, but showed no significant effect on pollution control in Nigeria. This means that taxing strategies alone may not be sufficient to handle the issues of pollution management; additional measures may be required. The study concluded that taxes exerted significant effect on environmental conservation in Nigeria, notably in terms of waste management and natural resource preservation in Nigeria. The study recommends that, to effectively address Nigeria's environmental conservation, governments consider establishing comprehensive policies that combine taxes, regulatory measures, and incentives. It also advocated increased enforcement and stakeholder collaboration to create efficient tax instruments.

Keywords: Environmental conservation, Pollution, Natural resources protection, Waste management, Taxation

INTRODUCTION

Human actions have been found to have created a wide range of environmental concerns. However, environmental damage continues unabated, necessitating the deployment of a wide range of measures for environmental management, preservation, conservation, and control. Environmental challenges such as poor waste management, lax environmental planning legislation, environmental exploitation, and insufficient drainage have all contributed to Nigeria's current level of environmental protection. The level of environmental resource exploitation in Nigeria has continuously expanded over the years, with several industrial estates in the country all playing a role and contributing significantly to the country's exploitation of natural resources.

It is crucial to emphasize that this is not limited to Nigeria, but also occurs in many other countries. The difference is that whereas other countries have utilized taxes to regulate their level of conservation, Nigeria has been slow to adopt this sort of tax [1]. In other words, whereas various countries throughout the world have adopted sustainable ecological policies targeted at environmental protection via environmental taxes, Nigeria has yet to explore and implement such a tax.

Instead, numerous regulations limiting ecological operations have been enacted, but they have not delivered the desired outcomes in terms of environmental protection [2]. The industries' continued exploitation of natural resources has prompted a call for alternate methods of managing, protecting, conserving, and governing Nigeria's environment.

Finally, there appears to be a shortage of research on taxes and environmental protection. The majority of previous study was undertaken in developed countries with cultural distinctions from poorer countries like Nigeria. As a result, it is necessary to fill gaps in the literature by looking into the impact of taxation on environmental conservation in Nigeria.

The objective of this study is to investigate the impact of taxation on environmental conservation in Nigeria. Specifically, the study aims to: 1) Assess the influence of taxation on pollution control in Nigeria; 2) Assess the effect of taxation on waste management in Nigeria; and 3) Assess the effect of taxation on natural resource protection in Nigeria. To achieve these goals, the study developed and tested null hypotheses stating that taxation has no significant effect on pollution control in

Nigeria, waste management in Nigeria, or natural resource protection in Nigeria.

CONCEPTUAL REVIEW

Environmental Conservation

[3] define the environment as a system in which living things interact with natural components. This system might also be known as an ecosystem. The environment consists of the atmosphere, cryosphere, hydrosphere, lithosphere, and biosphere, all of which exist in the presence of humans, other living things, and non-living things. It is used to address a variety of environmental issues, including waste, air pollution, water pollution, land contamination, and more. According to [4], environmental conservation entails controlling how humans use the environment in order to offer the current generation with the greatest possible long-term benefit. A range of human activities, such as farming, fishing, hunting, mining, and other ones that cause environmental damage regularly produce continual changes in the environment. With the announcement of Agenda 21 by the Earth Summit in 1992, the importance of the environment for human survival was acknowledged. At this level of development, environmental issues concerning the preservation and restoration of the natural environment play an essential role in ensuring conformity with the objectives of sustainable development [5].

Pollution, including noise, air, and water pollution, is one of the most significant environmental concerns [6]. According to the World Health Organization (WHO), environmental causes account for around 25% of diseases. Because noise pollution, air pollution, water pollution, and other forms of pollution frequently have a negative impact on the immune system, they are thought to contribute to cardiovascular disorders, respiratory diseases, and other diseases. Many researchers have investigated the diseases and harm caused by environmental degradation. Environmental improvement through environmental taxes will undoubtedly improve and promote conservation, as insufficient environmental conservation may result in physical and mental illnesses [6].

Pollution Control

Pollution has been a severe worry, posing numerous hazards to the environment in many countries, including Nigeria. This has impacted the long-term viability of the environment around the world, including Nigeria. Nigeria has faced significant environmental challenges, including drought, deforestation, desertification, erosion, oil pollution, flooding, water pollution, water hyacinth, biodiversity loss, urban deterioration, and industrial pollution [7]. Many studies have indicated that if many of these environmental concerns are not addressed, the country will face significant ecological and economic losses [1].

Waste Management

Waste and filth are key markers of a community's level of development, taste, and lifestyle [8]. Waste has been used as leftover or abandoned material since the seventeenth century, according to [8]. Waste is defined as materials that remain after the demolition of a home or business. It refers to products that no longer have value for the user or owner. According to the World Health Organization (WHO), waste is everything that the owner no longer requires at a given time or location and has no visible or actual market value. This concept garnered criticism for using the phrases "unwanted" and "value" [9].

Waste management, in its essence, pertains to the "... collection, transport, recovery and disposal of waste, inclusive of the oversight of such operations and the after-care of disposal sites [10]. As a field of considerable public significance, waste management necessitates the formulation of public policy to delineate its overarching objectives, alongside the articulation of guiding principles and decision-making criteria that will inform the development of waste management strategies aimed at achieving the specified objectives [11].

The governance of urban centers is significantly reflected in the effectiveness of waste management practices.

Similarly, [8] endorsing this perspective "the most visible urban services whose effectiveness and sustainability serve as an indicator for good local governance, sound municipal management, and successful urban reforms. Waste management, therefore, is a highly indicative measure of a municipality's performance." Waste management encompasses waste prevention, waste reuse and recycling, segregation of recyclable materials from waste, the utilization of waste as a resource for energy production, methods of waste disposal, remediation of uncontrolled dumpsites, and the promotion of waste management awareness. Waste management embodies all actions aimed at alleviating the negative consequences of waste disposal on health, the environment, and the economy. Developing nations, including Nigeria, are confronted with significant challenges in the management, collection, transportation, and disposal of waste materials, which complicates environmental issues considerably [8]. Effective waste management is a crucial endeavor toward improving living standards. Sustainable development of communities is assured through efficient waste management practices. The word is widely used to describe how human-generated waste products are managed to reduce their environmental, health, and aesthetic impact [12].

Waste management procedures include waste prevention, waste reuse and recycling, sorting recyclables from rubbish, converting waste into an energy resource, waste disposal techniques, clearing up illegal dumps, and creating public awareness of waste management. rubbish management encompasses all operations aimed at reducing the negative impact of rubbish disposal on the economy, the environment, and public health. Environmental concerns are getting more complex as a result of the significant challenges that developing countries, such as Nigeria, have in managing, collecting, transporting, and disposing of rubbish [8].

Natural Resources Protection

Natural resources are essential to mankind and must be explicitly considered at both the macro and micro planning levels. These resources include water, soil, air, forests, and forestry. Nigeria is endowed with an abundance of natural resources, particularly massive rock and stone formations, with a confirmed growing commercial reserve of 33 different minerals in over 400 locations [13]. These materials include granites, granodiorite, gneisses, amphibolites, limestone, perlite, marble, ironstone, slate, rock salt, and phosphate rock, among others. They are high in silica and of exceptional quality, resulting in high strength concrete, and their colors and structures give them a distinct aesthetic appeal [14]. Natural resources around the world provide significant economic opportunities, and several billion people rely on them for their everyday needs. Other economic benefits include direct contracts for the purchase of regionally produced goods, foreign exchange for the country, and programs that improve the social well-being of host communities).

The exploitation of natural resources in Nigeria today is prompting the government to focus more on ways to reduce environmental damage while ensuring that natural resources are not badly impacted [15]. Despite the fact that environmental problems are becoming more severe by the day, governments have a number of tools and procedures at their disposal, including regulations, innovation policies, communication initiatives, and environmental subsidies, among others [16].

Taxation

Taxation refers to the process of imposing, assessing, collecting and accounting for taxes" [17]. It is comprised of three major phases; tax policy formulation, tax law enactment and tax administration. It serves, among others, as a major source of raising government revenues, control people's behaviour and manage the economy across the world [18]. Due to environmental degradation pressures, environmentalism in Nigeria rose to prominence in the early 1970s, but especially in the 1990s to the present

[19]. Taxation laws were amended to reflect changing policies of the period in order to carry out government policy. As a signatory to the (Rio + 20) Convention, the nation's policies underwent the most important changes in the 2010s. Crude oil, as an unsustainable resource, has a severe impact on the ecology and significantly harms it. The industry's dedication to minimize environmental pollution caused by industrialization is an important and promising component of the sector today. Examples of specialized forms of taxation used around the world to maintain the environment include environmental taxes or green taxes, such as carbon taxes and pollution [20]. According to [21], the purpose of green taxes, also known as environmental, pollution, eco, or carbon taxes, is to improve and protect the environment. An environmental tax is a government fee levied on items or activities that harm the environment [5]. There are four sorts of taxes used to manage waste and pollution: energy taxes, transportation fees, pollution taxes, and resource taxes or rent taxes [22]. Trading emission permits and levies has been increasingly popular in recent decades as a means of reducing emissions and managing waste. Governments have historically used environmental levies to reduce the negative consequences of economic activities on the environment [5]. Environmental taxation seeks fundamental and structural changes in the behavior of economic actors, as opposed to other forms of taxes, which are largely meant to raise income or to modestly influence behavior [15].

According to some academics, imposing environmental taxes has a number of negative consequences for green development in the economy, environment, and resources [6]. Research shows that environmental taxes have a variety of effects on economic growth. Green tax strategies have been found to stimulate economic growth [23]. According to [24], this improvement in economic development is due to environmental production externality and a tax shift toward profits. Furthermore, if labor input is mobile and the manufacturing elasticity of substitution between scarce factors and energy is less than one, higher energy taxes would result in quicker economic growth. According to [23], environmental taxes have the potential to bring environmental and sustainability issues to the forefront of business decision-making by attracting the attention of the finance director and sparking improved environmental performance. The government compares its pledge to increase the proportion of environmental tax revenue to these forms of environmental taxes [25].

THEORETICAL REVIEW

The Pigouvian Tax Theory serves as the theoretical underpinning for this investigation. Professor Arthur C. Pigou introduced the Pigouvian Tax Theory in 1912 [26]. He proposed that taxes should be levied on transactions and behaviors that generate economic

externalities in order to discourage people from engaging in such activities. The proceeds from these taxes would subsequently be utilized to Pigou claimed that industrialists were concerned with their own "marginal private interest." When the "marginal social interest" and the "marginal private interest" diverge, the industrialist is not motivated to internalize the "marginal social cost". As a result, social resources would fail to achieve "Pareto optimal allocation". To address this imbalance, governments should implement appropriate economic policies such as taxation and subsidies [26]. When there is a "marginal social benefit," governments may subsidize the engaged private parties, while imposing charges on them when there is a "marginal social cost."

EMPIRICAL REVIEW

[5] investigates the impact of environmental levies on environmental sustainability in Anambra State. The sample size is made up of Anambra State Internal Revenue Service staff selected using a planned random sampling technique. Data collection involved administering fifty copies of the questionnaire. The acquired data was evaluated using mean, standard deviation, and t-test statistics. The study discovered that environmental taxes promote energy conservation and the use of renewable energy sources; also, environmental taxation may provide revenue for governments, allowing them to reduce other taxes or pursue environmental initiatives. To incentivize ecologically responsible behaviors, the tax should be lawful and predictable. It was argued that evaluating the effectiveness of environmental taxes and levies in establishing positive environmental behaviour is also critical for ensuring that environmental pricing policies are established with environmental goals in mind. This study provides a realistic and hopeful viewpoint on the role of environmental taxes in green growth, with the potential to be applied in other regions and countries. [27] explore the impact of environmental energy prices on Nigeria's insecurity situation. This study took a cross-sectional strategy and employed secondary data from 2010 to 2020. According to the multiple regression results, all variables have a significant positive impact on the country's insecurity management. Petroleum profit tax, gas exploration tax, and corruption-free status all have a positive and significant impact on security management. The analysis found that the government has made extensive use of environmental energy tariffs to reduce insecurity. However, if the country is completely free of corruption, insecurity will be reduced. As a result, the report advocates for the international community to take prompt action in response to Nigeria's security issues. This step has become critical to rescuing the country from all ecological problems and ensuring peace and safety for its residents. [28] use data from the 2019 Chinese Social Survey (CSS) and green tax

data from 30 provinces and autonomous regions in China in 2019 to empirically analyze the influence mechanism⁸ and internal logic of environmental governance on happiness, employing the mediation effect model. The findings show that: (1) environmental governance can significantly improve happiness and indirectly affect happiness via green tax; (2) green tax can significantly increase happiness; and (3) income, regional, and education heterogeneity exists in the direct and mediating effects of environmental governance on happiness. These empirical findings indicate that while the principle of tax fairness holds potential to affect compliance, the degree of its influence may fluctuate based on variables such as taxpayer classification, geographical disparities, and subjective perceptions. Consequently, it is imperative for policymakers to take these subtleties into account when formulating tax regulations designed to bolster compliance.

Attitude and Tax Compliance

The disposition of taxpayers represents a crucial factor influencing tax compliance behavior, particularly among entrepreneurs and self-employed individuals within Nigeria. Attitude encapsulates a taxpayer's psychological orientation towards tax obligations, shaped by elements such as trust in governmental institutions, perceived equity of the tax framework, and personal interactions with tax authorities.

Within the Nigerian context, empirical research has indicated that a favorable attitude towards taxation markedly improves compliance rates. For example, [29] identified that the adoption of forensic accounting methodologies positively impacted taxpayers' attitudes and compliance behaviors among small and medium-sized enterprises (SMEs) in Northeast Nigeria. This investigation underscored that when taxpayers perceive the efficacious utilization of their contributions, their propensity to comply escalates. In a similar vein, [30] examined self-employed individuals in Edo State and discovered a positive correlation between taxpayer attitudes and voluntary tax compliance. Their findings imply that enhancing taxpayers' comprehension and perception of the tax system can result in elevated compliance rates.

Moreover, [31] executed a study focusing on small and micro enterprises in Abuja, revealing a robust positive correlation between taxpayers' attitudes and tax compliance. The research illuminated that taxpayers who maintain a favorable perspective of the tax system are more inclined to meet their tax obligations.

These findings accentuate the necessity of cultivating positive taxpayer attitudes through transparent governance, effective communication strategies, and taxpayer education initiatives. By addressing the

psychological and perceptual determinants that influence taxpayer behavior, policymakers can augment tax compliance rates among entrepreneurs in Nigeria.

Although numerous studies have underscored a positive association between taxpayer attitudes and tax compliance among Nigerian entrepreneurs, alternative research presents divergent or ambivalent conclusions. These studies indicate that favorable attitudes alone may prove inadequate in ensuring compliance, particularly when systemic challenges undermine taxpayer confidence. For example, [32] determined that while trust in governmental entities enhances tax morale among small enterprises in Nigeria, perceptions of endemic corruption considerably undermine it. This finding suggests that even taxpayers possessing positive attitudes may be dissuaded from compliance if they harbor beliefs regarding the misappropriation of their tax contributions. Likewise, [33] noted that a substantial number of individuals within Nigeria's informal sector display indifferent attitudes toward tax obligations. This indifference arises from a perceived lack of benefits derived from tax revenues coupled with profound distrust in governmental institutions, culminating in widespread non-compliance.

Furthermore, [34] emphasized that elevated tax rates and convoluted filing procedures serve as significant impediments to compliance among SMEs in Northern Nigeria. Such structural obstacles can overshadow positive taxpayer attitudes, ultimately resulting in non-compliance.

In Oyo State, [35] identified corruption among tax officials and exorbitant compliance costs as principal factors contributing to tax non-compliance among SMEs. These challenges can undermine trust and negate the potential positive impact of favorable attitudes on compliance behavior. The additional findings elucidate that when the environmental tax is delineated into distinct categories (namely energy tax and transport tax), these fiscal instruments exhibit greater efficacy in mitigating emissions and concurrently enhance environmental sustainability, particularly in the context of transport tax. Consequently, this paper underscores the significance of implementing green tax instruments that are more targeted and directly aligned with environmental objectives pertinent to economies within the European Union.

RESEARCH GAPS

The impetus for the adoption of alternative strategies to manage, safeguard, preserve, and regulate the environment in Nigeria is intensifying due to the persistent activities of industries that exploit environmental resources. Nevertheless, it appears that

there exists a paucity of research concerning the interplay between taxation and environmental conservation. Moreover, a substantial proportion of prior investigations have been conducted in developed countries, where cultural attributes significantly differ from those in emerging economies such as Nigeria. As a result, it is imperative to analyze the impact of taxation on environmental conservation within the Nigerian context to bridge the existing gaps in the literature.

METHODOLOGY

The research was executed as a descriptive survey, employing a self-constructed structured questionnaire to elicit responses from a population comprising key stakeholders in taxation and environmental matters in Nigeria, with residents of the Lagos metropolis serving as the focal demographic. Simple random sampling methodology was employed to select respondents from this specified population. The responses obtained were subjected to analysis through both descriptive and inferential statistical methods.

RESULTS AND FINDINGS

The outcomes of the hypothesis testing, utilizing ordinary least squares (OLS) regression at a significance level of 5%, are presented in Tables 1 through 4.

H₀₁: Taxation has no significant effect on pollution control in Nigeria

Table 1: Model Summary for Hypothesis One

Model	R	R Square	Adj R ²	Std. Err	Df	F	Sign
	.075 ^a	.006	.000	62842	1/171	0.961	0.328

Source: Survey (2024)

Interpretation: The R² values of 0.075 and 0.006 indicate that taxation can impact only 0.6% of the variance in pollution control. The ANOVA values (F = 0.961; Sig = 0.328) reveal a significance level of 0.328, which is more than 0.05, indicating that the model is statistically insignificant. Based on these findings, we can conclude that taxes has no substantial effect on pollution control in Nigeria.

H₀₂: Taxation has no significant effect on waste management in Nigeria

Table 2: Model Summary for Hypothesis Two

Model	R	R Sq.	Adj. R ²	Std. Err	Df	F	Sign.
1	.196 ^a	.038	.033	.74569	1/171	6.716	0.010

Source: Survey (2024)

Interpretation

The results of R = 0.196; R² = 0.038 indicate that taxes explains just 3.8% of the variance in waste management. The implementation of taxation will result in 3.6% changes in waste management in Nigeria.

The ANOVA analysis gives a significance level of 0.010, which is less than 0.05, indicating that the model is statistically significant. Based on these findings, we can conclude that taxation has a substantial impact on waste management in Nigeria.

H₀₃: Taxation has no significant effect on protection of natural resources in Nigeria

Table 3: Model Summary for Hypothesis Three

Model	R	R Square	Adjusted R ²	Std. Err	Df	F	Sign.
1	.231 ^a	.053	.048	.56810	1/171	9.497	0.002

Source: Survey (2024)

Interpretation

The results of R = 0.231; R² = 0.053 reveal that taxation accounts for 5.3% of the variance in natural resource protection. This shows that taxation can affect 5.3% of Nigeria's natural resource preservation efforts. The ANOVA result of F = 94.97; Sign = 0.002 shows a significance level of 0.002, which is less than 0.05, indicating that the model is statistically significant. Based on these findings, we can conclude that taxes has a major impact on natural resource preservation in Nigeria.

Combined Regression Analysis

Table 4: Model Summary

Model	R	R Square	Adj. R ²	Std. Err	Df	F	Sign
1	.224 ^a	.050	.044	.47997	1.171	8.916	0.003

Source: Survey (2024)

Interpretations

Table 4 displays the results of a multiple regression analysis to investigate the association between taxation and environmental conservation in Nigeria. The findings show that taxation has a substantial positive effect on environmental conservation (R² =.050, Adj, R² =.044, p =.003), implying that higher levels of taxation correlate with higher levels of environmental conservation. The coefficient of determination (Adj. R²) is 0.05, indicating that taxation can only explain 5% of the variation in environmental conservation. This means that additional factors not included in this analysis may possibly influence environmental protection in Nigeria.

DISCUSSION OF FINDINGS

Based on the scrutinized literature, there exist considerable critiques concerning the findings of hypothesis one, which posits that taxation exerts no substantial influence on pollution control in Nigeria. Primarily, the findings were challenged by [5], who demonstrated that environmental taxes foster energy conservation and facilitate the adoption of renewable energy sources, thereby implying that taxation may indeed exert a beneficial effect on pollution control. Furthermore, the research conducted by [36] revealed

that the implementation of environmental taxation in Nigeria yields positive outcomes, as it enhances revenue generation and mitigates certain organizational behaviors, including those related to pollution. Additionally, [1] established that environmental tax significantly and positively influences pollution control efforts in Nigeria. Collectively, these findings indicate that taxation could positively impact pollution control, thereby contradicting the assertions of hypothesis one.

Prior research also offers both support and critique regarding the outcomes of hypothesis two, which asserts that taxation significantly impacts waste management in Nigeria. For example, [5] contends that environmental taxes can stimulate energy conservation and the adoption of renewable energy sources, while also generating fiscal resources for governments, potentially facilitating reductions in other taxes or the execution of environmental initiatives. This substantiates the premise that taxation can positively influence environmental outcomes. Conversely, [36] identify several impediments to effective environmental taxation in Nigeria, including weak institutional frameworks, corruption, and lack of voluntary compliance, which serve as critiques of hypothesis two's findings.

The results derived from various studies provide both support and critique for hypothesis three, which posits a significant effect of taxation on the conservation of natural resources in Nigeria. The investigation by [5] lends credence to the notion that environmental taxes can promote energy conservation and the adoption of renewable energy sources, indicating that taxation may positively affect environmental conservation efforts in Nigeria. The research conducted by [26] further corroborates this notion by highlighting that environmental taxes can positively influence security management, a crucial element of environmental conservation in Nigeria. This suggests that taxation may indirectly bolster efforts toward environmental conservation within the nation. However, the analysis by [36] brings to light various challenges and issues associated with the implementation of environmental taxation in Nigeria, such as the establishment of effective tax rates, the need for adequate information, and the necessity to combat corruption. This implies that the application of taxation may not represent a straightforward resolution to the challenges of environmental conservation in Nigeria.

IMPLICATIONS OF FINDINGS

The reviewed studies bear significant implications for policymakers and stakeholders in Nigeria concerning the utilization of taxation as a mechanism for environmental management. The discourse surrounding the hypotheses indicates that the efficacy of taxation as an instrument for environmental management in

Nigeria is contingent upon a multitude of factors, including the robustness of institutions, the prevalence of corruption, and the propensity of organizations to adhere to environmental regulations.

The empirical investigations that substantiate the premise that taxation can yield beneficial outcomes for pollution management, waste governance, and ecological preservation illuminate the prospective advantages of environmental taxation within the Nigerian context. Policymakers ought to contemplate the enactment of environmental taxation frameworks that incentivize the utilization of renewable energy alternatives while concurrently mitigating pollution and waste generation. Moreover, taxation can generate fiscal resources that may be allocated toward financing environmental initiatives and alleviating other tax burdens.

Conversely, the studies that scrutinize the findings of the three hypotheses underscore several obstacles related to the implementation of environmental taxation in Nigeria. Institutional fragility, corruption, inadequately executed reforms, and non-compliance are among the factors that may impede the efficacy of environmental taxation in Nigeria. It is imperative for policymakers to confront these challenges and ensure that requisite reforms are instituted to foster voluntary adherence to environmental regulations.

CONCLUSION AND RECOMMENDATIONS

The research has determined that taxation has a substantial impact on environmental conservation efforts in Nigeria. Consequently, this paper advocates for the government to establish waste management and natural resource preservation tax policies by instituting targeted taxes or incentives that promote sustainable practices, recycling, and responsible resource utilization. Enhanced enforcement measures should also be pursued to guarantee compliance and maximize the positive influence of taxation on environmental protection.

Environmental professionals ought to collaborate with legislators and governmental entities to advocate for environmental conservation considerations within tax legislation. Comprehensive research and analytical efforts are required to identify specific tax instruments and methodologies that could positively influence pollution control in Nigeria.

Taxpayers should contribute to the promotion of responsible waste management through the adoption of sustainable waste management practices, engaging in dialogue, and providing feedback to legislators concerning environmental tax policies.

Researchers and academics should persist in examining the long-term ramifications of taxation on environmental conservation in Nigeria, evaluating existing tax statutes, and proposing avenues for enhancement. Comparative analyses between Nigeria and other countries are recommended to yield valuable insights into effective environmental tax frameworks. By operationalizing these recommendations, collaborative efforts among the government, environmental experts, taxpayers, and researchers can be harnessed to enhance environmental conservation in Nigeria through taxation.

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