

Official Secrecy and Confidentiality in Tax Administration and Its Impact on Right to Access Information: Nigerian Perspectives

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Abstract : Official secrecy is one of the colonial vestiges which upholds non - disclosure of essential information for public consumption. Information, though an indispensable tool in tax administration, is not to be divulged by any person in an official duty of the revenue agency. As a matter of fact, the Federal Inland Revenue Service (Establishment) Act, 2007 emphasizes secrecy and confidentiality in dealing with tax payer's document, information, returns and assessment in a manner reminiscent of protecting tax payer's privacy in all situations. It is so serious that any violation attracts criminal sanction. However, Nigeria, being a democratic and egalitarian state recently enacted Freedom of Information Act which heralded in openness in governance and takes away the confidentialities associated with official secrets Laws. Official secrecy no doubts contradicts the philosophy of freedom of information but maintaining a proper balance between protected rights of tax payers and public interest which revenue agency upholds is an uphill task. Adopting the Doctrinal method, therefore, the author of this paper probes into the real nature of the relationship between taxpayers and Revenue Agencies. It also interfaces official secrecy with the doctrine of Freedom of Information and consequently queries the retention of non - disclosure clause under Federal Inland Revenue Service (Establishment) Act (FIRSEA) 2007. The paper finds among others that non - disclosure provision in tax statutes particularly as provided for in FIRSEA is not absolute; so also is the constitutional rights and freedom of information and unless the non - disclosure clause finds justification under any recognized exemption provided under the Freedom of Information Act, its retention is antithesis to democratic ethos and beliefs as it may hinder public interest and public order.

Keywords : confidentiality, information, official secrecy, tax administration

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