TENURE, ACCOUNTABILITY AND SUSTAINABLE LEADERSHIP IN THE NIGERIA REVENUE SERVICE: AN EXAMINATION OF SECTIONS 9, 16, 17 AND 30 OF THE 2025 ESTABLISHMENT ACT*

Abstract

The article assesses the role of Sections 9, 16, 17 and 30 of Nigeria Revenue Service (Establishment) Act 2025 as it affects sustainability and institutional integrity. The problem to be resolved is how to balance the ideal of executive longevity with a concern about institutionalization, political capture and inadequate oversight in an agency so central to domestic fiscal organization of the entire country. The article aims to determine if the statutory tenure and accountability framework for the Executive Chairman and Executive Directors have contributed towards greater transparency, effectiveness as well as public confidence. The objectives of the exercise are to (i) introduce them to legal requirements relating to selection and re-appointment/removal: (ii) highlight their accountability obligations and oversight roles and (iii) benchmark those provisions with modern governance standards. The methodology integrates positivist legal doctrinal analysis of the Act with qualitative review of secondary sources and the application of Christopher Hoods New Public Management theory which prioritises clear objectives, measureable outcomes, performance incentives; focus on customer (i.e., citizen) over autonomy. The argument is that fixed but renewable tenure backed up by explicit accountability responsibilities, in fact yields a balanced leadership dynamic conducive to stability and responsiveness. In summarising the study, we focused on lessons for reform and practice. In recommendation, the paper suggests a set of procedural and performance safeguards to ensure that tenure procedures and accountability responsibilities continue to produce enduring public value.

Keywords: Tenure, Accountability, Nigeria Revenue Service, New Public Management, Sustainable Leadership

1. Introduction

The Nigeria Revenue Service (NRS) Act 2025 constitutes a massive legislation reform, which replaced the FIRS with an overarching revenue authority, known as the NRS and vested it with the responsibility of appraising, collecting and remitting all revenues collectible for the Federation[1]. The reform has been driven mainly by concerns about inefficiencies, overlapping responsibilities, fragmented tax administration and the resulting continuous revenue leakages from which Nigeria had held back meeting its domestic expenditure needs without excessive dependence on borrowing or receipts from oil[2]. Sections 9, 16, 17 and 30 of the new Act introduces clear statutory responsibilities in respect of tenure, appointment, removal and accountability for Executive Chairman and Executive Directors designed to enhance institutional integrity and governance[3]. The Act provides that non-ex-officio Board members, which include the Executive Chairman and the Executive Directors, will serve an initial four-year term renewable once for another four years only; and has proposed qualifications they must meet coupled with removal conditions like contravention of rules and regulations, incapacity or being convicted[4]. Hence, the underlying design is to induce a trade-off between leadership security and immunity by protecting against entrenchment or power misuse.

These provisions must therefore be seen within the context of Nigeria's historically low tax-to-GDP ratios expectations for high public sector reform and an increasing demand by citizens for accountable

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[1] Federal Republic of Nigeria, Nigeria Revenue Service (Establishment) Act, 2025, secs. 3-5, National Repository of Nigeria.

[2] KPMG Nigeria, 'The Nigeria Revenue Service (Establishment) Act, 2025,' *KPMG Insights* (July 2025), [https://kpmg.com/ng/en/home/insights/2025/07/the-nigeria-revenue-service-establishment-act-2025.html]

[3] Nigeria Revenue Service (Establishment) Act, 2025, secs. 9, 16, 17.

[4] *Ibid*. sec. 9 (tenure), sec. 16 (Executive Chairman appointment, term, removal), sec. 17 (Executive Directors).

governance[5]. Leadership of revenue agencies is more than just an exercise in 'management' it is profoundly political, with implications for citizen trust, capacity to raise and spend funds, and legitimacy of governance. The extent to which appointments, renewals, removals, reports and audits are transparent will dictate whether or not the legal configuration becomes performative and legitimate in practice. Its provisions for accountability, including the need to prepare financial reports and audited statements, as well as oversight by the Board and other arms of government are meant to guard against political capture, corruption or inertia[6].

Moore, recognizing Public Value and other work provides a helpful theoretical lens: his 'strategic triangle' identifies three things that need to line up for public agencies to deliver sustainable public value a persuasive proposition of what counts as good value; legitimacy and support from stakeholders (including the 'authorizing environment,' where most debates happen about value); and operational capacity to do that thing you just got legitimized as doing[7]. Using this typology to NRS tenure and accountability regime brings forth the question of whether these instruments afford not only legal rules, but also conditions for value-creation, legitimacy and capacity.

The purpose of this study is to assess whether the tenure, appointment, removal, and accountability mechanisms established by Sections 9, 16, and 17 of the NRS Act have been set up and are likely to operate in a way that promotes sustainable leadership, efficiency, and public trust. The proceeds through doctrinal legal analysis of the Act's text, using comparative literature on revenue agencies and governance theory, including Hook's framework, to enrich my analysis. It will analyse the provisions of the law in depth, evaluate their design strengths and weaknesses, and suggest how they can be made into more effective safeguards and instruments of transparency and performance measurement. The ultimate goal is to contribute to the ongoing debate on how legal institutional design may help make the administration of revenue in Nigeria sustainable.

2. Conceptual Clarifications

Accountability

Accountability in public administration is the obligation of decision makers to accept responsibility for their actions, be them results or the process used and explain to other institutions and the general citizenry[8]. For settings akin to Nigeria, accountability mechanisms include statutory reporting requirements; auditing by a national audit office; parliamentary oversight; and transparency to citizens (e.g. publication of results or performance benchmarks). Yet in numerous countries, these formal mechanisms exist only on paper or are undermined by political interference, misinformation, weak enforcement or lack of capacity. Structural legal requirements (e.g. laws that require reports, audits, performance contracts) must be combined with enabling practices like timely disclosure; independent audits and penalties for non-compliance if accountability is to work.

Sustainable Leadership

Sustainable leadership is leadership that does not only focus on immediate results or short-term competitive advantage but prioritizes the longevity, ethical integrity, stakeholder confidence, and adaptability of an

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[5]KPMG commentary notes Nigeria's historically low tax-to-GDP ratio and revenue administration challenges as justification for reform.

[6] Sections such as 25 (accounts and audit), 26 (annual report), and accountability provisions under Part V and other relevant parts are designed to provide oversight.

[7] M. H. Moore, *Recognizing Public Value* (Harvard University Press, 2013); see also his framework concerning the strategic triangle public value proposition, legitimacy-authorization, and operational capacity.

[8] See HMRC's annual report and accounts 2022 to 2023: Governance Statement and Principal Accounting Officer's Report, GOV.UK, https://www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2022-to-2023-governance-statement-and-principal-accounting-officers-report (accessed 27 September 2025).

organization for future challenges[9]. In practical terms for a leader, this involves creating strong organisational culture and relationships, building human capability, embedding where possible systems of succession and knowledge retention and ensuring that institutions are legitimate (in both the legal and ethical sense) even with personnel changes[10].

Tenure

The tenure of senior public appointments pertains to the statutory period during which an office-holder or office-member may serve and encompasses situations in which it can be renewed, extended, removed (dismissed), or suspended by a standard for cause associated with prima facie removal[11]. The design of tenure regimes also tends to reflect a trade-off between providing sufficient time for an officeholder to make strategic plans and bring about reforms, but not so much duration as might lead to lack of accountability or political capture[12].

3. Relevant Theory: New Public Management and Sustainable Leadership

The New Public Management (NPM) paradigm developed by Christopher Hood in his well-known article 'A Public Management for All Seasons?' re-edits the public sector in managerial and performative terms, efficiency, service orientation, accountability through performance indicators/ delegated authority[13]. According to the NPM view, public organizations must implement management practices from the private sector: clear objectives, measurable outcomes, performance incentives, focus on customer (i.e., citizen)[14]. The theory is applicable in the analysis of the Nigeria Revenue Service (Establishment) Act 2025 since the Act seeks to entrench management discipline in its leadership by providing for, among others, fixed tenures, eligibility and direct accountability of the Executive Chairman and Executive sons. This approach, when applied by NPM 'envisions such provisions not as formalistic legal rules but rather tools that are to be used to discipline a leadership' toward outcome effectiveness, transparency and accountability as opposed to sheer bureaucratic endurance.

Under NPM, employment and responsibility is transformed into the primary levers for influencing managerial behaviour. Fixed, yet renewable terms provide a balance: they allow leaders time to plan and carry out reforms but also ensure that performance can be reviewed and the individual replaced if the targets are not met[15]. Mechanisms of accountability e.g. audit requirement, reporting obligation, access rights to the public, and conditions for removal function as disciplining devices against discretionary power abuse. Within the NRS Act, the selected reappointment limitations and listed removal grounds (inefficiency, incapacity and public good) as well as control by statutory bodies or politicians could be seen as NPM-inspired checks designed to link leadership to output performance and fiduciary obligations.

Yet, as the implementation of NPM has developed, tensions and criticisms have been articulated that are relevant for applying it within the NRS field. One involves a tension between efficiency and equity the pursuit of (tight) performance metrics may leave less room for broader public values such as fairness or

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[9] I O Eshiett, O E Eshiett, and A M Sekuru, 'Leadership and Sustainable Human Capital Development in Nigerian Universities,' Science Journal of Business and Management 10, no. 1 (2022): 30-35, https://doi.org/10.11648/j.sjbm.20221001.15 (accessed 27 September 2025).

[10] 'Responsible Corporate Leadership: Driving Sustainability in Nigeria's Financial Services Industry,' in Management and Leadership for a Sustainable Africa, Volume 2, Springer, 2022, pp. 37-54.

[11] See Permanent or Fixed-Term Employment | Employment New Zealand, Employment New Zealand, https://www.employment.govt.nz/starting-employment/types-of-worker/permanent-or-fixed-term (accessed 27 September 2025).

[12] *Ibid*.

[13] C Hood, 'A Public Management for All Seasons?' *Public Administration* 69, no. 1 (1991): 3–19.

[14] *Ibid*.p.5

[15] Hood elaborates NPM's doctrines including explicit performance targets, hands-on management, and managerial autonomy. See Hood, 'A Public Management for All Seasons?', pp. 4–6.

capacity-building among underserved taxpayers[16]. Another strain is between managerial discretion too much of weak constraints may lead to capture or arbitrariness, and too tight a constraint on the other hand may be thought to kill initiative or innovation[17]. NPM in the Nigerian revenue administration context therefore requires cautious balancing of discretion, oversight and incentives.

Comparative perspectives emanate from those states that have integrated NPM-based reforms within their tax authorities or revenue agencies[18]. For instance, nations such as the UK and New Zealand have employed fixed term appointments for individuals holding the position of Tax Commissioner in conjunction with performance contracts and transparent accountability regimes that conform to NPM principles[19]. In these systems, tax agencies' performance is publicly benchmarked, and leadership is held accountable via audits, reporting and oversight by stakeholders. The case of other countries, in comparison, demonstrates that tenurable limits and accountability arrangement can be effective if connected with culture, institutional capacity and political insulation[20]. When adapted to Nigeria, the provisions of tenure and oversight in NRS Act may be evaluated with these empirical benchmarks to see where they apply, what is missing and what needs adaptation.

By using Hood's NPM as a template for the study, this paper will discuss to what extent the tenure and accountability design in the NRS Act is consistent (inconsistent) with NPM managerial principles, and whether these can produce enduring leadership rather than transient compliance. The paper will discuss to what extent fixed term, performance limits and de-selection criteria incentivize integrity, effectiveness and institutional strength. Acknowledging NPM is not free from critical observations, especially in developing countries with governance capacities limitations, the framework permits the study to highlight potential biases, implementation-based risks and necessity for other institutional checks. To conclude, the framework also serves as an aid to thinking about whether it is probable that the NRS Act regime can contribute to building leadership stability and adaptability, limited discretion and increasing public confidence.

4. Legal Framework of Tenure under Sections 9, 16 and 17

Specifically, section 9(1) of the Nigeria Revenue Service (Establishment) Act No 2025 provides that 'the Executive Chairman and other non-ex-officio members of the body shall each hold office for a term of four years which is renewable once only,' an eligibility criterion meant to guarantee stability in leadership transition while diluting excessiveness over the control of power[21]. This passage suggests the continuity of leadership is possible, but within a limited legal frame this echoes modern public-management theories which emphasize performance criteria and term limits. In introducing a renewable but finite term, the Act is consistent with 'New Public Management' principles that regard clear time horizons as inducements to performance and accountability rather than open-ended discretion[22]. It also creates a statutory protection against extension of appointments at whim since renewal cannot exceed one additional term or be inconsistent with the statute. This is a similar model to the one that exists in relation to senior appointments in the UK's HM Revenue and Customs, which are advertised as purely fixed-term positions with a possibility

[16] C Hood, 'The New Public Management in the 1980s: Variations on a Theme,' *Accounting, Organizations and Society* 20, nos. 2–3 (1995): 93–109.

[17] *Ibid*

[18] 'Reform, hybridization, and revival: the status of new public management,' Tandfonline (2024), available at https://www.tandfonline.com/doi/full/10.1080/14719037.2024.2329770 (accessed 27 September 2025).

[19] 'New Zealand's Public Financial Management Reforms,' Centre for Public Impact, available at https://centreforpublicimpact.org/public-impact-fundamentals/new-zealands-public-financial-management-reforms/ (accessed 27 September 2025).

[20] M Lodge & D Gill, 'Toward a new era of administrative reform? The myth of post-NPM in New Zealand,' Governance, available via Wiley Online Library at https://onlinelibrary.wiley.com/doi/10.1111/j.1468-0491.2010.01508.x (accessed 27 September 2025).

[21] Nigeria Revenue Service (Establishment) 2025, section 9(1)

[22] Nigeria Revenue Service (Establishment) Act, 2025, s. 9(1); 'Independent Advisor, HMRC Reform and Modernisation Committee,' GOV.UK Public Appointments, https://apply-for-public-appointment.service.gov.uk/roles/8531 (accessed 27 September 2025).

of re-appointment 'depending on satisfactory performance and successful annual appraisal'.[23] In the Nigerian system, it reflects an intentional move away from open-ended and politically biased appointments of the past.

Section 9(2) reinforces this through the stipulation that the Board may remove a member prior to the end of his or her term only on grounds of 'misbehaviour, incapacity or if they have reason to believe that such person is incapable of performing their functions as members thereof', an inclusion which throws in further safeguard from institutional vulnerability against accountability[24]. This clause enshrines in law both the terms of removal and grounds for it, thereby minimizing arbitrary expulsions while also boosting leadership security that is necessary to undertake medium-term fiscal reforms. In comparative administrative law, similar clauses are also included in countries such as New Zealand in which senior tax officials possess security of tenure but a transparent level of oversight and parliamentary reporting that would produce professional rather than political loyalty. In outlining the bases for removal, the Act is an aid to ensuring that performance review is tied, not to party concerns, but rather to objective standards. This kind of statutory clarity also provides predictable paths to resolve disputes if a removal is disputed, which helps establish the rule of law. This blend of securitization and conditional accountability is frequently noted in the academic literature[25] as a defining characteristic of sustainable public sector leadership.

Section 16 of the Act precisely details the appointment and duties of the Executive Chairman which states among other things, that 'there shall be appointed by the President a Chief Executive who shall have effect in a full-time capacity' and '…the appointment of Executive Chairman shall be subject to confirmation by Senate[26]'. This Senate confirmation process is an indication of a desire to infuse transparency and broader institutional legitimacy into leadership decisions at the Service level. Nigerian administrative law scholars have posited that, where appropriately procedural, such confirmation requirements can help to reduce the hazards of political capture and ensure that appointees satisfy public expectations regarding competence and probity. The section also provides that the Executive Chairman 'shall be the Chief Executive and Accounting Officer of the Service' emphasizing the leadership roles and fiduciary responsibilities in one office. This concentration of management and accounting duties underscores the importance of effective scrutiny and clear-cut indicators to combat alternative ethical abuse[27]. By establishing both appointment and accountability clauses in a single provision, the Act communicates its endorsement of modern standards of governance.

Section 17 relates to Executive Directors, setting out the number of persons, their qualifications, appointment and duties and stating that their 'terms and conditions of service shall be as may be determined by the Board subject to provisions of this Act and regulations made thereunder[28].' This establishes a structure in which Executive Directors operate under explicit statutory and regulatory influence, thereby providing consistency with the tenure and removal requirements of the Governing Board. It also would enable the Service to hire experts on technical things under terms that are professionally independent but renewably connection to measurable performance. In practice, this can encourage a culture of accountability where Executive Directors' stay-in-office is contingent on meeting targets in line with national revenue strategies. Examples from other tax agencies in OECD countries suggest the reforms are likely to enhance tax-collection capacity

[23] *Ibid*.
[24] Nigeria Revenue Service (Establishment) Act 2025, Section 9(2)
[25] See M Moore, Creating Public Value: Strategic Management in Government (Cambridge: Harvard University Press, 1995).
[26] Nigeria Revenue Service (Establishment) Act, 2025, s. 16(1)–(3)
[27] T Adisa, 'Policy Analysis of the 2025 Tax Reform Acts Pt. 3,' Tunde Adisa Media Insights, September 2025, https://tundeadisamediainsights.com/2025/09/ (accessed 27 September 2025
[28] Nigeria Revenue Service (Establishment) Act, 2025, s. 17(1)–(4)

and credibility[29]. So, Section 17 carries the same spirit of static but performance adjusted longevity from top executive to senior management cadre.

One of the key connections between sections 9, 16, 17 and 30[30] is the recognition of an implicit nexus between tenure security and accountability duties consistent with NPM thinking that managers be allowed to manage but also held accountable. With specific renewable terms, causes of removal and Senate confirmation, Commander-in-Chief remained a multi-layered construct where the stability was balanced with external review. This is supported by other reporting requirements in the Act that require the Service to provide annual accounts and performance reports as a factual basis on which decisions for tenure renewal can be made. The combined result is to send a clear signal to appointees that just as their tenure should be based not only on years in office but results achieved, so the theory goes reforming tax authorities in Britain and New Zealand. According to scholars, such as Christopher Hood[31], if implemented well these accord responsive stability between either seaming rigidity or instability. In the Nigerian framework, that would also be a welcome departure from old habits of failing to build sustainable leadership in revenue collection and administration.

However, the efficacy of these tenure safeguards will depend on the robustness of operational definitions in the implementing rules and regulations and their enforcement by autonomous accountability institutions as well as political will for objectively enforcing performance-based renewal requirements. Without well-defined criteria for performance measurement and autonomy at appointment, with similar ones regarding Senate confirmation, or lack of transparency in evaluation processes a fixed-term and renewable position might still be politicized or underperforming. This danger has been the fate of other Nigerian agencies for which there is a statutory tenure but renewal and removal is based on informal patronage rather than publicly shared performance indicators[32]. To really make good on Sections 9, 16 and 17 of the Act, maybe it is necessary for the Service to introduce explicit key-performance indicators, its own fiatory audits, and public disclosure of appraisals prior to renewal. This would bring the Nigeria revenue leadership model in line with world best practice and also restore public confidence on tax administration. In this respect, these sections are concerned with providing the architectural framework for executive administration of revenue but it requires a degree of detailed implementation to result in sustainable public value.

5. Accountability Mechanisms and Oversight Duties

The Nigeria Revenue Service (Establishment) Act, 2025 explicitly vests the Executive Chairman with office as chief accounting officer of the Service and mandates that office holder to take primary responsibility for maintaining proper accounts records, rendering of timely financial statements and annual reports, and exercising stewardship over funds provided to the Service from any source; by this legal definition of an accounting-officer function into his powers, which is critical because it assigns him with legal responsibility (as contrasted against mere operational expectations) for documentary evidence to ensure that funds are judiciously and lawfully utilised and disbursed under his management and custody as well be subject to legislative supervision/auditor scrutiny, which in turn makes tenure and performance review meaningful by tying continuation in office to verifiable fiduciary performance[33].

The Act's reporting framework requires the Executive Chairman to produce and transmit annual accounts and performance reports to the Minister and to the National Assembly within set deadlines but also for

[29] OECD, Tax Administration 2023: Comparative Information on OECD and Other Advanced and Emerging Economies (Paris: OECD Publishing, 2023).

[30] Nigeria Revenue Service (Establishment) Act, 2025, ss. 9, 16–17.

[31] C Hood, *The Art of the State: Culture, Rhetoric, and Public Management* (Oxford: Oxford University Press, 1998)

[32] M Lodge and D Gill, 'Toward a New Era of Administrative Reform? The Myth of Post-NPM in New Zealand,' *Governance*, vol. 24, no. 1 (2011): 141–166

[33] Nigeria Revenue Service (Establishment) Act, 2025, s. 16 (duties of the Executive Chairman) and s. 30 (accounts, audit and reporting obligations), PDF, https://tat.gov.ng/NIGERIA-REVENUE-SERVICE-%28ESTABLISHMENT%29-ACT-2025.pdf (accessed 27 Sept. 2025).

internal financial controls to be in place, giving rise therefore to a statutory information circuit for ex-post parliamentary oversight and for public disclosure; this provision entails that accounting by the Chairman is not just about internal scrutiny but equally an imperative to generate external materials (audited statements, performance returns, budget submissions) by means of which parliamentarians, auditors and citizens can evaluate whether the Service is functioning according to its fiscal and operational mandates[34].

The financial regulatorship provided under the Act is backed up by statutory audit processes: the accounts of the Service must be audited in accordance with the direction of the Auditor-General and laid before National Assembly. This generates an external assurance loop that connects financial responsibility of Chairman to independent scrutiny and public disclosure; because it is a legal requirement for external audit and parliamentary laying of accounts, then significant irregularities (if any) should be visible to independent actors and Executive Chairman can be called upon to account for corrective steps publicly, thereby linking audit findings with possibility for managerial or disciplinary action under provisions relating to tenure and cessation inside the Act[35].

Section 30 (and related funding measures) also vests oversight actors parliamentary committees, the Auditor-General and the Minister with powers to call for explanations, summon papers and conduct enquiries into the Service's finance operations that strengthens vertical and horizontal accountability by formalising investigative or corrective processes of the executive Chairman 's role which inform renewal or non-renewal/ removal decisions[36]. Comparatively, this reflects international best practice where a national revenue authority's accounting officer is subject to independent audit and legislative scrutiny making accounting leverage legally available for both transparency in how funds are managed and also serve as an activation of tenure safeguards located elsewhere in an Act[37].

The Act adds to its legislative audit and reporting obligations the necessarily complementary requirements for internal management and periodic performance reports that will in turn provide both a foundation for renewal decisions based on evidence of results, so that compliance with procurement and accounting rules becomes just the beginning of an Executive Chairman's fiduciary responsibilities measured by demonstrable revenue mobilisation and prudent use of the Service's resources (including specially provided Service funding), thus characterized by integral New Public Management theory which combines managerial discretion with public accountability for measurable results[38].

Notwithstanding the mechanisms set out in the Act, their efficacy will depend on getting audited accounts produced on time, as well as the technical capacity of oversight committees in Parliament to scrutinise complex revenue data and – crucially – independence and resourcing for the Auditor-General and other review bodies[39]. Without these capacity supports, the statutory duties (Section 30 and ancillary clauses) risk

[34] Nigeria Revenue Service (Establishment) Act, 2025, s. 30 (accounts, audit and submission of reports); see also KPMG, The Nigeria Revenue Service (Establishment) Act, 2025 (summary), https://assets.kpmg.com/content/dam/kpmg/ng/pdf/2025/07/Nigeria%20Revenue%20Service.pdf (accessed 27 Sept. 2025).

[35] Nigeria Revenue Service (Establishment) Act, 2025, s. 30 (accounts and audit); see also PwC / tax-reform commentary summarising audit and accountability clauses, Nigeria Tax Reforms 2025: Key Provisions, https://www.pwc.com/ng/en/assets/pdf/nigeria-tax-reform-insight-series-sectoral-analysis.pdf (accessed 27 Sept. 2025).

[36] Nigeria Revenue Service (Establishment) Act, 2025, s. 30 (audit and laying of accounts before the National Assembly); see also Proshare, 'Nigeria Revenue Service (Establishment) Act, 2025' (summary of accountability provisions), https://proshare.co/articles/nigeria-revenue-service-establishment-act-2025-27th-june-2025?category=Taxation&classification=Read&menu=Reports (accessed 27 Sept. 2025).

[37] *Ibid*.

[38] Nigeria Revenue Service (Establishment) Act, 2025, ss. 9, 16–17 and s. 30 (cross-references on tenure, duties and reporting); see KPMG summary, The Nigeria Revenue Service (Establishment) Act, 2025, https://assets.kpmg.com/content/dam/kpmg/ng/pdf/2025/07/Nigeria%20Revenue%20Service.pdf (accessed 27 Sept. 2025).

[39] Nigeria Revenue Service (Establishment) Act, 2025, s. 30 and related provisions; discussion of implementation risks in commentaries by tax and governance analysts, e.g., Tunde Adisa, 'Policy Analysis of the 2025 Tax Reform Acts,'

becoming formalistic, because audit reports might be too slow to appear, performance metrics might remain opaque, remedial action could become politicised rather than evidence-led… all of which makes placing regulations on statutes alongside investments into expertise and clear public disclosure protocols all essential debris around a legal architecture if statutory accounting/oversight duties are to render control effective and pick up genuine public accountability[40].

6. Conclusion and Recommendations

The article has analyzed how Sections 9, 16, 17 and 30 of the Nigeria Revenue Service (Establishment) Act 2025 integrate fixed but renewable tenure with clear accountability obligations to foster stability, responsiveness, and institutional integrity among the Executives of the revenue Agency. Using Christopher Hood's New Public Management approach, the paper also showed how clear targets, monitorable results and incentives can limit the dangers of political capture while retaining stability. The analysis highlights that tenure security in itself is not sufficient to maintain good governance, but rather it is the combination of leadership stability and transparent oversight which perpetuates trust by the public and performance by the organisation. As a result, the paper upholds its assumption that an organized tenure and accountability system is at the heart of sustainable leadership in Nigeria's revenue administration.

The study has also demonstrated that although the Act affords opportunities for predictability and professionalism, there are deficiencies of procedural protection to ensure against arbitrary suspension, lack of transparency in performance appraisal, and poor stakeholder participation. These shortcomings, if not addressed, could undermine public confidence and dilute the potential gains from the 2025 framework. Lessons for policy and administration include institutionalising transparent review processes, embedding measurement-based performance standards, and fortifying external reporting requirements. Second, research in the future could seek to understand how similar tenure–accountability models operate elsewhere in order to further refine those best practices for Nigeria.

In light of the above submissions, these recommendations below become imperative:

Be clear about the performance measures associated with your statutory responsibilities: Key performance criteria for the Executive Chairman and Executive Directors should be established by the legislature at the commencement of each era of appointment and published. This would enable all stakeholders, both internal and external to determine the effectiveness of leadership in an objective manner. If reappointment or removal decisions were to be in any way tied into these metrics, it would mitigate perceptions of bias and enhance credibility.

Make clear, in statute, independent and transparent removal processes: This would be supported by regulations that evidence of a breach must inform decisions to remove, verified through an independent oversight panel. This will help shield the leadership from capricious political meddling and ensure that accountability is kept both fair, and predictable. This additional precaution promotes both the stability and trustworthiness of the Service.

Strengthen stakeholder reporting and engagement: Annual operational and financial reports must not only be reported to the National Assembly as an overview, but should also be made available to the people through newspaper publications and mainstream media, in a way that they will understand. That will promote transparency, enabling taxpayers to understand how leadership activities result in service outcomes. More involvement fosters trust and contributes to a shared sense of responsibility.

TundeAdisa Media Insights, Sept. 2025, https://tundeadisa.com/media_insights/policy-analysis-of-the-2025-tax-reform-acts-pt-3/ (accessed 27 Sept. 2025).

[40] *Ibid*.

Introduce mandatory mid-term performance reviews: Furthermore, a robust mid-term review of each executive's performance should be formalised for delivery, enabling course correction before renewal or removal. This system would recognize the brand-new risks as they developed and manage the leadership activity with the goals and objectives of the organisation. It is also a sign that the security of tenure will depend on visible impact as opposed to simple longevity.

Integrate ethics and leadership development programmes: Leadership that impacts the revenue Agency is not simply a matter of rules, but also of instilling values and competencies. Regular ethics training and leadership development for top managers can entrench norms of accountability softening the ground for successors. This model builds a bench of ready leaders and also discourages institutional stagnation or co-optation.