This study examined the impact of non-oil tax revenue on economic growth in Nigeria using secondary data with annual time series characteristics for the period from 1980 to 2016. In order to achieve the objectives of this study, a model was formulated and analysed using descriptive statistics and ordinary least square (OLS) statistical technique.

In the model specified, real gross domestic product growth rate was used to proxy economic growth as dependent variable while the independent variables include personal income tax, company income tax, education tax, custom and excise duties and value added tax. The data used for the analysis were sourced from Central Bank of Nigeria (CBN) statistical bulletin and annual reports and statement of accounts, National Bureau of Statistics (NBS) GDP reports and Federal Inland Revenue Services (FIRS).

The findings suggest that non-oil tax revenue has been less effective on the growth of the Nigerian economy. Further, the study specifically found that personal income tax, education tax and value added tax have depressed economic growth in Nigeria during the period under study. Other variables included in the model namely company income tax and custom and excise duties were found to have positive impact on economic growth. However, only custom and excise duties positively and significantly impact economic growth in Nigeria.

The study therefore recommends that something drastic must be done policy wise to improve collection of non-oil tax revenue in the country and channeled towards investment in critical infrastructure as well as curb financial leakages in government revenue and spending.