



Editorial

This issue of *NIU Journal of Legal Studies* touches on the Issues and Challenges concerning access to Justice in Nigeria, Concept of Automated Income Tax in Edo State Nigeria, as well as Compensation for Oil Pollution Damage in Nigeria.

One of the papers, in this edition, suggests the development of a legal system of compensation for oil pollution damage that is based on the enactment of comprehensive law for compensation for oil pollution damage and the establishment of an independent regulatory institution with powers of arbitration, and its own rules of procedure, that will facilitate prompt, adequate and fair resolution of matters of compensation for oil pollution damage.

Another paper reveals that there are incidences of tax evasion in Edo state, that though the adoption of an automated income tax system could aid in curtailing the incidence of tax evasion in the State, there are legal and socio-economic shortcomings that could hamper the Edo State automated income tax system. It is therefore, recommended and concluded with proposals for enhancing the effectiveness of the computerized individual income tax system in Edo State. The study further emphasizes the need for a strong legal framework to support technology-driven tax systems and the importance of adopting best practices from countries like the United States to mitigate tax evasion.

On the whole, this issue of *NIU Journal of Legal Studies* features many empirical and theoretical based articles which can be of great benefit to every reader.

Professor Oyetola O. Oniwide

Nexus International University,
P.O. Box 70773,
Kampala, Uganda.

editor@niu-journals.ac.ug

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