Online tax system is an important innovation in managing and effective tax administration system. Its implementation has been influenced by several factors. In Nigeria however, its effective implementation has suffers major setbacks arising from poor information and technological infrastructure. Therefore, this paper examines the influence of technology characteristics (ease of use, usefulness and personal innovativeness) on an online tax system. To do this, a questionnaire was administered and analyzed using structural equation modeling to determine the significant influence of the factors. The result showed that all the indicators of technology are statistically significant as a measure of online tax system. It also indicates a positive direct relationship between the technology characteristics and online tax system. This study would give a better understanding of the relationship between technology related characteristic of an online tax system. In particular it study would help practitioners and academicians to understand the influence of technology related factors on the online tax system. 

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Index Terms

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