Uwuigbe, U. and Uwuigbe, O. R. and Iyoha, F. O. (2013) Environmental Tax as a Tool for

Flood Reduction in Nigeria: A Study of Lagos State. Being a paper presented at the 2013 IBIMA Conference

This study looked at environmental tax, and how it can be used as a tool for flood reduction

in Nigeria. The research covers the local governments which are majorly affected by flood in Lagos state and copies of questionnaire were administered to the selected samples who are residents. The Spearman Rank Order Correlation which is a non-parametric test was used to measure the degree of association between the dependent and the independent variables. The findings revealed that there is a moderate positive correlation (Rs=.398, p<.005) between the imposition of environmental tax on nylon packages and the reduction of flood and it is significant at 0.01. The study concludes that the implementation of environmental taxes on nylon packaging companies will lead to a reduction in the use of nylon as the major packaging system in Nigeria. The study therefore recommends that there should be a change in the packaging system in Nigeria as most of our products are made by nylon. The adoption of paper bags or cloth bag which has been adopted in developed countries especially in England should be emphasized.