ISSN: 3092-8972
Journal of Research and Education for Development in Africa (JOREDEA)
Volume 2, Issue 2, August, 2026

Opportunities for Visual Artists in Nigeria's Digital Economy: Implications of Digital Taxation

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Abstract

The rapid expansion of Nigeria's digital economy has transformed the visual arts sector by creating new opportunities for artistic production, global market access, digital entrepreneurship, and income generation. At the same time, the emergence of digital taxation and evolving regulatory frameworks has introduced new obligations and challenges for visual artists operating on digital platforms. This paper critically examines the opportunities available to Nigerian visual artists within the digital economy and explores the implications of the country's emerging digital tax regime for creative practice, commercialization, and sustainable livelihoods. Drawing on recent literature, policy documents, and relevant theoretical perspectives, the paper analyses how digital technologies, online marketplaces, social media, and intellectual property protection shape artists' participation in the digital creative economy. It further identifies major constraints, including inadequate digital infrastructure, limited digital and tax literacy, weak copyright enforcement, and uncertainties surrounding tax compliance. The paper argues that while digital taxation can promote formalization, transparency, and sustainable growth within the creative industry, its benefits can only be realized through clear policy guidelines, strengthened intellectual property protection, capacity building, and supportive digital infrastructure. The paper concludes that integrating digital entrepreneurship, tax education, and digital skills into art education curricula will better equip emerging visual artists to compete in the global digital marketplace while contributing meaningfully to Nigeria's creative economy and national economic development.

Keywords: Digital economy, digital taxation, visual artists, creative economy, intellectual property, art education, Nigeria

Introduction

The digital economy has become a defining feature of the twenty-first century, transforming the production, distribution, and consumption of goods and services through the application of information and communication technologies (ICT), digital platforms, artificial intelligence, cloud computing, and electronic payment systems. Across developed and developing economies, digital transformation has reshaped traditional business models by creating new opportunities for innovation, entrepreneurship, cross-border trade, and employment generation. The creative industry, particularly the visual arts sector, has experienced significant changes as digital technologies have enabled artists to produce, market, distribute, and commercialize artworks beyond conventional physical spaces (OECD, 2024; Echeng et al., 2025).

In Nigeria, the digital economy has emerged as a strategic driver of national development and economic diversification. Government policies promoting digital innovation, financial inclusion, entrepreneurship, and creative enterprise have expanded opportunities for individuals and businesses to participate in digital commerce. The rapid adoption of social media, e-commerce platforms, digital payment systems, and online marketplaces has particularly benefited creative professionals by providing access to wider audiences and international markets. Consequently, visual artists are increasingly utilizing digital technologies to showcase their works, secure commissions, establish professional networks, and generate income from clients across different parts of the world (Anikpe et al., 2023; James & Festus, 2024).

The transformation of visual arts practice has extended beyond the adoption of digital design software to include virtual exhibitions, digital illustration, animation, online galleries, augmented and virtual reality applications, and blockchain-enabled ownership systems. These innovations have enhanced artistic creativity while reducing many of the geographical barriers traditionally associated with the marketing and distribution of artworks. Digital platforms such as Instagram, Behance, Facebook, TikTok, and dedicated online art marketplaces have enabled Nigerian artists to build personal brands, engage directly with collectors, and diversify their revenue streams through digital entrepreneurship (Bramantyo, 2021; Modisakeng, 2017).

While the digital economy has expanded commercial opportunities for visual artists, it has also introduced new legal, regulatory, and fiscal responsibilities. As governments seek to broaden their tax base and improve domestic revenue mobilization, economic activities conducted through digital platforms are increasingly brought within the scope of national tax systems. Nigeria's recent tax reforms reflect this global trend by strengthening the administration of taxes relating to digital transactions and encouraging greater compliance among individuals and businesses operating within the digital economy (Ogidan, 2021; Olakanye, 2023; Olumoh et al., 2024). For visual artists who derive income from online commissions, digital marketplaces, licensing agreements, and other technology-driven services, understanding tax obligations has become an essential component of sustainable professional practice.

Beyond taxation, Nigerian visual artists continue to face several challenges that limit their effective participation in the digital economy. These include inadequate digital infrastructure, inconsistent

ISSN: 3092-8972
Journal of Research and Education for Development in Africa (JOREDEA)
Volume 2, Issue 2, August, 2026

electricity supply, high internet costs, weak enforcement of intellectual property rights, digital piracy, limited digital and entrepreneurial competencies, and inadequate awareness of tax obligations associated with online businesses. These constraints reduce the ability of many artists to maximize the economic benefits offered by digital technologies despite the growing demand for digital creative content within domestic and international markets (Ezewuiro, 2022; Oyedemi, 2020; Oluwasemilore, 2022).

Existing studies have examined the influence of digital technologies on artistic production, the commercialization of visual arts through digital platforms, and the protection of intellectual property within the digital environment (Anikpe et al., 2023; Echeng et al., 2025; Ezewuiro, 2022). Similarly, research on digital taxation in Nigeria has largely focused on digital businesses, multinational technology companies, electronic commerce, and tax administration reforms (Ogidan, 2021; Olakanye, 2023; Olumoh et al., 2024). However, limited attention has been devoted to examining how the emerging digital tax environment influences the opportunities, responsibilities, and long-term sustainability of visual artists operating within Nigeria's digital creative economy. This gap is important because the creative sector continues to expand while artists increasingly rely on digital platforms for income generation and international market participation.

It is against this background that this paper examines the opportunities available to Nigerian visual artists within the digital economy and analyses the implications of digital taxation for artistic entrepreneurship, income generation, and sustainable creative practice. The paper further discusses the opportunities and constraints associated with digital technologies, taxation, intellectual property protection, and digital skills development, while proposing practical strategies for strengthening the contribution of visual artists to Nigeria's digital economy. The paper contributes to the growing discourse on digital transformation, creative entrepreneurship, and tax awareness by providing policy-relevant insights for government agencies, educational institutions, professional associations, and visual artists seeking to thrive in an increasingly digital and tax-compliant business environment.

Conceptual Clarification

Digital Economy

The digital economy refers to the system of economic activities that are enabled, facilitated, or transformed through digital technologies, including the internet, digital communication networks, cloud computing, artificial intelligence, big data, blockchain technology, and electronic payment systems. It extends beyond the use of technology to encompass new business models, digital entrepreneurship, online service delivery, virtual marketplaces, and cross-border commercial transactions. The Organization for Economic Co-operation and Development (OECD, 2024) describes the digital economy as an economy in which digital technologies and data have become central drivers of productivity, innovation, competitiveness, and inclusive economic growth across virtually all sectors.

The emergence of the digital economy has significantly altered the structure and operation of creative industries by removing geographical barriers to production, marketing, and consumption. Within the visual arts sector, digital technologies have transformed artistic production from conventional studio-based practice to technology-enabled creative enterprises. Contemporary artists now employ digital illustration software, graphic design applications, animation technologies, virtual exhibitions, online galleries, and social media platforms to create, promote, distribute, and commercialize artworks globally. According to Bramantyo (2021), digital technology has expanded creative possibilities by allowing artists to experiment with new artistic techniques while simultaneously increasing access to international markets. Similarly, Echeng et al. (2025) observed that digital technologies have enhanced artistic productivity, market accessibility, and professional collaboration among Nigerian visual artists.

In Nigeria, the digital economy has become an important component of economic diversification and sustainable development. The expansion of broadband services, mobile technologies, digital payment systems, electronic commerce, and government digital transformation initiatives has created opportunities for entrepreneurs and creative professionals to participate in both domestic and global markets. Anikpe et al. (2023) argue that the digitization of visual arts has enhanced cultural promotion, creative entrepreneurship, and economic participation by enabling Nigerian artists to reach wider audiences through digital platforms. Consequently, participation in the digital economy has become an essential requirement for visual artists seeking sustainable careers in an increasingly technology-driven global marketplace.

Digital Taxation

Digital taxation refers to the application of tax laws and fiscal regulations to economic activities conducted through digital platforms, electronic commerce, online marketplaces, and other technology-enabled business models. It encompasses the taxation of income generated from digital transactions, electronically supplied services, digital advertising, online content creation, intellectual property commercialization, and cross-border digital business activities. The OECD (2025) explains that digital taxation seeks to ensure that value created through digital economic activities is fairly taxed while promoting equity, transparency, and sustainable revenue generation within rapidly evolving digital markets.

Nigeria's tax system has undergone significant reforms to accommodate the expansion of the digital economy and improve revenue mobilization. The enactment of the Nigeria Tax Act 2025 represents a major step toward harmonizing tax administration and providing a clearer framework for taxing digital economic activities. The Act provides guidance on the taxation of businesses and individuals operating within digital environments while strengthening compliance and reducing ambiguities associated with digital transactions. Earlier studies by Ogidan (2021), Olakanye (2023), and Olumoh et al. (2024) similarly observed that Nigeria's tax system has increasingly recognized the need to address the unique characteristics of digital business models, although implementation challenges remain.

For visual artists, digital taxation extends beyond statutory obligations to include responsible financial management and business sustainability. Artists who receive payments through digital platforms, undertake online commissions, license digital artworks, or operate registered creative enterprises may become subject to relevant tax obligations depending on the nature and scale of their activities. Proper tax compliance enhances business credibility, facilitates access to government support programmes and financial services, and promotes the formalization of creative enterprises. Nevertheless, inadequate tax literacy, limited understanding of digital tax regulations, and the complexity of compliance procedures continue to discourage many creative professionals from fully participating in the formal digital economy (Olumoh et al., 2024).

Visual Artists in the Digital Economy

Visual artists are professionals who communicate ideas, emotions, beliefs, and cultural identities through visual media such as painting, sculpture, ceramics, textiles, photography, printmaking, graphic design, digital illustration, animation, and mixed-media production. Traditionally, their professional activities revolved around commissioned works, physical exhibitions, galleries, museums, and local art markets. However, rapid technological advancement has transformed artistic practice into an entrepreneurial activity that increasingly depends on digital technologies for production, promotion, commercialization, and audience engagement (Modisakeng, 2017).

The integration of digital technologies into visual arts has expanded the professional roles of artists beyond creative production to include digital entrepreneurship, online marketing, intellectual property management, and international business engagement. Platforms such as Instagram, Behance, Facebook, YouTube, TikTok, Etsy, and other online marketplaces enable artists to showcase portfolios, interact directly with clients, conduct virtual exhibitions, receive electronic payments, and establish sustainable personal brands. James and Festus (2024) maintain that the increasing use of technological tools has enhanced artistic productivity and expanded opportunities for innovation within contemporary art practice. Likewise, Anikpe et al. (2023) emphasize that digitized visual arts contribute not only to cultural preservation but also to employment generation, creative entrepreneurship, and national economic development.

Despite these opportunities, successful participation in the digital economy requires competencies that extend beyond artistic talent. Contemporary visual artists require digital literacy, entrepreneurial competence, financial management skills, intellectual property awareness, digital marketing expertise, and tax literacy to compete effectively within technology-driven markets. Ezewuiro (2022) argues that emerging technologies present enormous opportunities for visual artists only when accompanied by adequate technological competence and institutional support. Consequently, art education institutions must reposition their curricula to integrate digital technologies, entrepreneurship education, intellectual property management, and digital taxation so that graduates are adequately prepared for the realities of the twenty-first-century creative economy.

The Interaction among digital technologies, entrepreneurial competencies, intellectual property protection, and an enabling tax environment ultimately determines the extent to which Nigerian visual artists can harness the opportunities presented by the digital economy. Therefore, strengthening digital infrastructure, improving tax awareness, promoting innovation, and enhancing digital skills remain fundamental to increasing the contribution of the visual arts sector to Nigeria’s creative economy and sustainable national development.

Review of Related Literature

Digital Technology and Contemporary Visual Arts Practice

Digital technologies have fundamentally reshaped contemporary visual arts by expanding creative possibilities, improving access to global markets, and transforming the ways artists produce, exhibit, and commercialize their works. Unlike traditional artistic practice, which relied primarily on physical studios, galleries, and exhibitions, digital technologies have enabled artists to create, market, and distribute artworks through virtual platforms, thereby increasing their visibility and commercial opportunities. Bramantyo (2021) observes that digital technologies have not only transformed artistic techniques but have also redefined the relationship between artists and audiences through interactive and technology-driven forms of artistic expression. Similarly, Modisakeng (2017) argues that digital innovation has encouraged African artists to combine indigenous artistic traditions with contemporary technologies, thereby creating new forms of cultural expression that appeal to global audiences.

Within the Nigerian context, empirical evidence indicates that digital technologies have significantly enhanced artistic practice. Echeng et al. (2025) found that digital tools have improved productivity, creativity, and professional collaboration among Nigerian visual artists while expanding opportunities for participation in international markets. Likewise, Anikpe et al. (2023) reported that digitized visual arts have contributed to cultural preservation, creative entrepreneurship, and economic development by increasing artists' visibility through online platforms. James and Festus (2024) further demonstrated that the adoption of technological gadgets has improved artistic efficiency and facilitated innovation in visual arts production.

Despite these opportunities, digital transformation has also introduced significant challenges. Ezewuiro (2022) identified inadequate digital infrastructure, limited technological competence, and insufficient institutional support as major barriers to the effective adoption of emerging technologies among visual artists. These findings suggest that while digital technologies provide unprecedented opportunities for creative entrepreneurship, their benefits remain unevenly distributed due to infrastructural and capacity limitations.

Digital Taxation and the Creative Economy

The expansion of digital commerce has compelled governments worldwide to redesign tax systems to capture revenue generated through online economic activities. Digital taxation has therefore emerged as a significant component of contemporary fiscal policy aimed at ensuring fairness, revenue generation, and effective regulation of digital markets. According to the OECD (2025), digital taxation seeks to align tax administration with changing business models by ensuring that economic activities conducted through digital platforms contribute appropriately to public revenue.

ISSN: 3092-8972
Journal of Research and Education for Development in Africa (JOREDEA)
Volume 2, Issue 2, August, 2026

In Nigeria, discussions on digital taxation have focused primarily on tax administration, electronic commerce, and multinational digital enterprises. Ogidan (2021) argues that although Nigeria has made considerable progress in reforming its tax system, significant implementation challenges remain because digital business models evolve more rapidly than existing regulatory frameworks. Similarly, Olakanye (2023) notes that uncertainties surrounding the taxation of digital transactions continue to create compliance difficulties for many digital entrepreneurs. Olumoh et al. (2024) further contend that effective taxation of the digital economy requires simplified compliance procedures, improved taxpayer education, and stronger institutional capacity.

For visual artists, digital taxation presents both opportunities and responsibilities. On one hand, tax compliance enhances business legitimacy, facilitates access to financial services, and encourages the formalization of creative enterprises. On the other hand, inadequate tax literacy and uncertainty regarding applicable tax obligations discourage many artists from fully participating in the formal digital economy. This indicates that tax awareness should be viewed not merely as a statutory obligation but as an important component of creative entrepreneurship and sustainable business development.

Intellectual Property Protection in the Digital Environment

The rapid expansion of digital platforms has increased concerns regarding the protection of intellectual property within the creative industry. Digital artworks can easily be reproduced, modified, distributed, or commercialized without the consent of their creators, thereby exposing artists to significant economic losses. Consequently, effective intellectual property protection has become essential for sustaining innovation and ensuring fair compensation for creative labour.

Okediji (2020) argues that copyright protection remains one of the most important legal mechanisms for safeguarding creative works in the digital environment. However, the effectiveness of copyright protection depends largely on enforcement mechanisms and public awareness. In Nigeria, Ezewuiro (2022) reported that many artists possess limited knowledge of intellectual property rights, while weak enforcement of copyright legislation has contributed to widespread digital piracy. Similarly, Oyedemi (2020) observed that although technological advancement has expanded opportunities for creative expression, it has simultaneously increased copyright infringements and unauthorized digital reproduction of artistic works.

The challenge extends beyond legal protection to include artists' capacity to understand licensing agreements, digital ownership, and intellectual property commercialization. As creative activities increasingly migrate to online platforms, strengthening intellectual property education and enforcement mechanisms becomes indispensable for sustaining Nigeria's digital creative economy.

Opportunities for Visual Artists in Nigeria's Digital Economy

The literature consistently demonstrates that the digital economy has expanded economic opportunities for visual artists by facilitating access to wider markets, reducing transaction costs, and enabling direct engagement with clients and collectors. Through digital platforms, artists can market artworks internationally, undertake freelance commissions, participate in virtual exhibitions, offer online art training, license creative content, and diversify income sources. These opportunities have transformed visual arts from a predominantly local profession into an increasingly global entrepreneurial venture (Anikpe et al., 2023; Echeng et al., 2025).

Digital entrepreneurship has equally encouraged collaboration among artists, designers, educators, technology firms, and cultural institutions, resulting in innovative artistic products and services. Furthermore, digital payment technologies have simplified financial transactions between artists and clients across different countries, thereby improving commercial efficiency and expanding export opportunities. These developments underscore the strategic importance of digital technologies in enhancing the contribution of the visual arts sector to Nigeria's creative economy.

Nevertheless, maximizing these opportunities requires an enabling environment characterized by reliable digital infrastructure, affordable internet access, effective intellectual property protection, digital entrepreneurship education, and transparent tax administration. Without these complementary conditions, the economic benefits associated with digital transformation may remain inaccessible to many talented Nigerian visual artists.

Research Gap

Although previous studies have examined digital technology adoption in visual arts (Bramantyo, 2021; Echeng et al., 2025), intellectual property protection (Ezewuiro, 2022; Okediji, 2020), and digital taxation in Nigeria (Ogidan, 2021; Olakanye, 2023; Olumoh et al., 2024), these issues have largely been investigated independently. Limited scholarly attention has been devoted to examining how Nigeria's evolving digital tax regime interacts with digital technologies, entrepreneurial practices, and intellectual property management to influence the economic opportunities available to visual artists.

Furthermore, existing studies have concentrated predominantly on taxation of digital businesses and multinational enterprises, with little consideration given to independent creative professionals whose livelihoods increasingly depend on digital platforms. Consequently, there is insufficient conceptual understanding of how digital taxation can simultaneously promote regulatory compliance, business formalization, and sustainable income generation within Nigeria's visual arts sector.

This paper addresses this gap by providing an integrated analysis of digital technologies, digital taxation, intellectual property protection, and creative entrepreneurship within the context of Nigerian visual artists. In doing so, it contributes to the growing discourse on the digital economy by highlighting policy and educational interventions capable of strengthening the competitiveness and sustainability of Nigeria's creative industry.

Theoretical Framework

This paper is anchored on the Technology Acceptance Model (TAM) developed by Davis (1989) and the Digital Entrepreneurship Theory advanced by Nambisan (2017). The combination of these theories provides a comprehensive framework for understanding how Nigerian visual artists adopt digital technologies and convert such technologies into entrepreneurial opportunities within the evolving digital economy while responding to emerging digital tax obligations.

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), proposed by Davis (1989), explains the factors influencing individuals' acceptance and use of information technologies. The model posits that technology adoption is primarily determined by two constructs: perceived usefulness, which refers to the extent to which an individual believes that using a particular technology will improve performance, and perceived ease of use, which refers to the extent to which technology is perceived as effortless to use. These perceptions shape users' attitudes toward technology, influence their behavioural intentions, and ultimately determine actual technology utilization.

Within the context of the visual arts sector, TAM provides a useful explanation for the increasing adoption of digital technologies by Nigerian visual artists. Artists are more likely to embrace digital illustration software, online galleries, social media platforms, digital payment systems, virtual exhibitions, and electronic marketing tools when they perceive these technologies as capable of expanding market access, increasing income, improving artistic productivity, and facilitating communication with clients. Studies by Bramantyo (2021), Anikpe et al. (2023), and Echeng et al. (2025) demonstrate that digital technologies have enhanced artistic creativity, global visibility, and commercial opportunities for visual artists, thereby supporting the assumptions of TAM.

However, technology adoption is constrained where artists encounter barriers such as inadequate digital infrastructure, poor internet connectivity, limited digital literacy, and insufficient institutional support. Ezewuiro (2022) observed that many Nigerian artists experience technological constraints that reduce their willingness and ability to utilize emerging digital tools effectively. Thus, the Technology Acceptance Model provides a valuable explanation for variations in the adoption of digital technologies among visual artists operating within Nigeria’s digital economy.

Digital Entrepreneurship Theory

Digital Entrepreneurship Theory explains how digital technologies create new entrepreneurial opportunities by enabling individuals and organizations to establish innovative business models, create value, and access wider markets through digital platforms. According to Nambisan (2017), digital entrepreneurship extends traditional entrepreneurship by integrating digital technologies into opportunity recognition, value creation, innovation, marketing, and business growth. Rather than viewing technology merely as a supporting tool, the theory recognizes digital technologies as strategic resources capable of transforming creative ideas into commercially viable enterprises.

The theory is particularly relevant to the creative industries because digital platforms enable artists to commercialize their creative works beyond conventional physical markets. Nigerian visual artists increasingly utilize social media, online galleries, digital payment platforms, virtual exhibitions, and e-commerce marketplaces to market artworks, secure commissions, build personal brands, and establish international clientele. Consequently, artistic creativity has become increasingly intertwined with digital entrepreneurship, requiring artists to combine creative competence with business management, digital marketing, financial literacy, intellectual property management, and tax compliance.

Digital Entrepreneurship Theory further suggests that the sustainability of digital enterprises depends not only on technological innovation but also on supportive institutional environments characterized by favourable government policies, reliable digital infrastructure, intellectual property protection, access to finance, and transparent tax administration. This perspective aligns with the growing recognition that effective digital taxation should not merely generate public revenue but should also encourage business formalization, innovation, and long-term growth within Nigeria's creative economy (Olumoh et al., 2024).

Synthesis of the Theories

The Technology Acceptance Model and Digital Entrepreneurship Theory complement each other in explaining the opportunities available to Nigerian visual artists within the digital economy. While TAM explains why artists adopt digital technologies by emphasizing perceived usefulness and ease of use, Digital Entrepreneurship Theory explains how these technologies are transformed into sustainable entrepreneurial ventures that generate economic value.

The integration of these theories provides a holistic framework for understanding the relationship between technology adoption, digital entrepreneurship, and digital taxation. First, visual artists must be willing and able to adopt digital technologies before they can benefit from opportunities available in the digital economy. Second, the entrepreneurial use of these technologies enables artists to expand market access, diversify income sources, strengthen professional networks, and improve competitiveness. Finally, as artistic activities become increasingly commercialized through digital platforms, compliance with digital tax regulations, protection of intellectual property rights, and continuous development of digital competencies become essential for sustaining creative enterprises.

Accordingly, this paper argues that maximizing opportunities for Nigerian visual artists requires more than technological adoption alone. Sustainable participation in the digital economy depends on the interaction between digital technology acceptance, entrepreneurial competence, supportive tax policies, effective intellectual property protection, and an enabling digital ecosystem. The synthesis of these theories therefore provides an appropriate analytical lens for examining how di

Analytical Approach

This paper adopts a qualitative conceptual approach based on a systematic review and critical analysis of existing literature, policy documents, and theoretical perspectives relating to the digital economy, digital taxation, and the visual arts sector in Nigeria. Rather than generating primary empirical data, the paper synthesizes evidence from peer-reviewed journal articles, books, government publications, institutional reports, and relevant policy frameworks to provide a comprehensive understanding of the opportunities and challenges confronting Nigerian visual artists within the evolving digital economy.

The literature reviewed was selected based on its relevance to four major themes: digital transformation in the creative industry, digital taxation, intellectual property protection, and digital entrepreneurship. Priority was given to recent studies published between 2020 and 2025 to ensure that the discussion reflects current developments in Nigeria's digital economy and tax reforms. Earlier seminal works, including Davis (1989) on the Technology Acceptance Model and other foundational studies on digital entrepreneurship and creative industries, were also incorporated to provide theoretical grounding.

Policy documents relating to Nigeria's digital economy and tax administration were examined alongside scholarly publications to provide contextual understanding of the country's evolving regulatory environment. The analysis focused on identifying convergent and divergent perspectives within the literature, emerging trends, policy implications, and unresolved issues affecting the participation of visual artists in the digital economy.

The reviewed literature was analyzed thematically. Similar ideas and findings were grouped under recurring themes, including digital technology adoption, commercialization of visual arts, digital taxation, intellectual property protection, digital entrepreneurship, and institutional support systems. This thematic analytical approach facilitated the identification of existing knowledge, conceptual relationships, research gaps, and practical implications for strengthening the competitiveness and sustainability of Nigeria's visual arts sector.

The conceptual approach adopted in this paper is particularly appropriate because the subject of digital taxation and its implications for visual artists is relatively emerging within Nigerian scholarship. By integrating theoretical perspectives with contemporary empirical evidence and policy developments, the paper provides a coherent analytical framework capable of informing policy formulation, curriculum development, professional practice, and future empirical investigations within the creative economy.

Digital transformation and taxation can jointly promote the growth, competitiveness, and sustainability of Nigeria's visual arts sector.

Opportunities and Challenges for Visual Artists in Nigeria's Digital Economy

Opportunities for Visual Artists in Nigeria's Digital Economy

Global Market Access and Digital Visibility

The digital economy has fundamentally transformed the professional landscape of visual arts by expanding opportunities for artistic production, commercialization, entrepreneurship, and international collaboration. Unlike the traditional art market, which relied heavily on physical galleries, exhibitions, and local patronage, digital technologies have enabled artists to transcend geographical boundaries and engage directly with global audiences. Consequently, Nigerian visual artists can now exhibit artworks through online galleries, promote their portfolios on social media platforms, undertake international commissions, participate in virtual exhibitions, and receive electronic payments from clients across different countries. This transformation has repositioned visual artists from local practitioners to global creative entrepreneurs operating within an increasingly interconnected digital marketplace (Anikpe et al., 2023; Echeng et al., 2025).

Innovation through Emerging Digital Technologies

Digital platforms have also enhanced the visibility and marketability of artistic works. Platforms such as Instagram, Facebook, Behance, TikTok, Pinterest, and YouTube provide affordable channels through which artists can build professional brands, interact directly with collectors, advertise creative services, and cultivate long-term customer relationships. According to Bramantyo (2021), digital technologies have transformed artistic communication by creating interactive environments that encourage artistic innovation while simultaneously improving market accessibility. Similarly, James and Festus (2024) observed that the adoption of technological tools has increased artistic productivity and expanded opportunities for innovation in contemporary visual arts practice.

Digital Entrepreneurship and Income Diversification

Another important opportunity created by the digital economy is the emergence of digital entrepreneurship. Contemporary visual artists increasingly generate income not only through the sale of artworks but also through online tutorials, digital illustration, animation, graphic design, freelance creative services, licensing agreements, virtual workshops, digital content creation, and merchandising. These diversified income streams reduce dependence on traditional gallery sales and enhance the financial sustainability of artistic practice. Nambisan (2017) argues that digital entrepreneurship enables individuals to transform technological innovations into commercially viable business opportunities capable of generating long-term economic value.

Digital Payment Systems and International Commercialization

The expansion of digital payment systems has further strengthened opportunities for Nigerian visual artists. Electronic payment platforms simplify financial transactions between artists and clients, facilitate international trade in creative products, and reduce the delays associated with conventional payment methods. This development has encouraged many artists to participate in cross-border creative commerce while increasing foreign exchange earnings from artistic exports. Furthermore, emerging technologies such as artificial intelligence, virtual reality, augmented reality, blockchain technology, and digital fabrication continue to create new frontiers for artistic expression, innovation, and commercialization (Modisakeng, 2017; Echeng et al., 2025).

Business Formalization and Opportunities under the Digital Tax Regime

From a policy perspective, the evolving digital tax environment also presents opportunities for the formalization of creative enterprises. Artists who maintain appropriate financial records and comply with statutory tax obligations are better positioned to access institutional finance, government intervention programmes, grants, export incentives, and strategic partnerships. Proper tax compliance also strengthens business credibility and contributes to the availability of reliable data required for policy formulation and investment planning within Nigeria’s creative economy (Olumoh et al., 2024). Consequently, digital taxation should not be viewed solely as a fiscal obligation but also as a mechanism for promoting transparency, business growth, and long-term sustainability within the creative sector.

Challenges Facing Visual Artists in Nigeria’s Digital Economy

Despite the numerous opportunities associated with digital transformation, Nigerian visual artists continue to encounter significant challenges that limit their effective participation in the digital economy.

Inadequate Digital Infrastructure

Inadequate digital infrastructure is one of the pressing challenge of visual artists in Nigeria. Irregular electricity supply, poor broadband connectivity, high internet costs, and limited access to modern digital equipment continue to hinder the adoption of advanced technologies by many artists, particularly those operating outside major urban centres. Ezewuiro (2022) argues that inadequate technological infrastructure remains a major constraint to the effective utilization of emerging technologies within Nigeria's visual arts sector.

Limited Digital and Entrepreneurial Competencies

Another critical challenge relates to digital taxation and tax compliance. As more artistic transactions migrate to digital platforms, visual artists increasingly encounter obligations relating to income reporting, record keeping, business registration, and compliance with relevant tax regulations. However, many artists operate within the informal economy and possess limited knowledge of applicable tax laws and digital tax procedures. Ogidan (2021) and Olakanye (2023) observed that the evolving nature of digital business models continues to create administrative and compliance challenges for tax authorities and digital entrepreneurs alike. Similarly, Olumoh et al. (2024) reported that inadequate taxpayer education and complexities in digital tax administration remain significant barriers to voluntary tax compliance among businesses operating within Nigeria's digital economy.

Intellectual Property Protection and Digital Piracy

Intellectual property infringement constitutes another major challenge confronting visual artists in the digital environment. The widespread availability of digital technologies has made it easier to reproduce, modify, distribute, and commercialize artistic works without the consent of their creators. Such unauthorized use deprives artists of legitimate income and discourages creative innovation. Okediji (2020) maintains that effective copyright protection is indispensable for sustaining creativity and promoting investment within the creative industries. Nevertheless, weak enforcement of copyright legislation and limited awareness of intellectual property rights continue to expose Nigerian artists to piracy and unauthorized commercialization of their works (Ezewuiro, 2022; Oyedemi, 2020).

Digital Tax Compliance and Tax Literacy Challenges

Digital literacy and entrepreneurial competence also remain significant concerns. While many artists possess exceptional creative abilities, relatively few have received formal training in digital marketing, financial management, e-commerce, branding, taxation, intellectual property management, or customer relationship management. As a result, many struggle to convert artistic talent into sustainable business ventures despite the opportunities created by digital technologies. Davis (1989) emphasizes that technology adoption depends on users' perceptions of usefulness and ease of use, suggesting that inadequate digital competence may discourage effective utilization of technological innovations.

Curriculum Gaps in Visual Arts Education

Furthermore, the existing curriculum in many art education institutions places greater emphasis on studio practice than on digital entrepreneurship and business management. Consequently, graduates often enter the labour market without adequate competencies in digital commerce, tax compliance, intellectual property management, or entrepreneurial decision-making. This skills gap limits the competitiveness of Nigerian visual artists within the increasingly technology-driven global creative economy. Addressing this challenge requires comprehensive curriculum reforms that integrate digital technologies, entrepreneurship education, financial literacy, and digital taxation into visual arts education.

Overall, the opportunities presented by Nigeria's digital economy substantially outweigh the associated challenges. However, maximizing these opportunities requires coordinated efforts by government agencies, educational institutions, professional associations, and private-sector stakeholders to improve digital infrastructure, strengthen intellectual property protection, enhance tax awareness, simplify tax administration, and build the entrepreneurial capacity of visual artists. Such interventions would enable Nigerian artists not only to compete successfully within the global digital marketplace but also to contribute more significantly to national economic development and the growth of the creative economy.

Policy Implications

The findings and discussions presented in this paper have important implications for government, educational institutions, tax authorities, professional associations, and visual artists. As Nigeria advances its digital transformation agenda, the visual arts sector should be recognized as a strategic component of the digital creative economy capable of generating employment, promoting cultural diplomacy, stimulating innovation, and contributing to national revenue.

For policymakers, there is a need to develop an enabling regulatory environment that balances revenue generation with the growth of creative enterprises. Digital tax policies should be simplified, transparent, and accompanied by continuous taxpayer education to improve voluntary compliance among artists and other creative professionals. Tax authorities should equally develop sector-specific guidelines that clarify the tax obligations of visual artists operating through digital platforms, online marketplaces, and social media-based businesses (Ogidan, 2021; Olakanye, 2023; Olumoh et al., 2024).

Educational institutions offering visual arts programmes should reposition their curricula to reflect the realities of the digital economy. Beyond studio practice and artistic creativity, students should acquire competencies in digital entrepreneurship, e-commerce, financial management, intellectual property rights, digital marketing, and tax literacy. Such curriculum reforms would equip graduates with the practical knowledge required to establish and manage sustainable creative enterprises within an increasingly digital business environment (Anikpe et al., 2023; James & Festus, 2024).

Government agencies and private-sector organizations should strengthen investment in digital infrastructure by improving broadband connectivity, supporting innovation hubs, and providing affordable access to digital technologies. Such investments would reduce the digital divide, enhance productivity, and increase the competitiveness of Nigerian visual artists within regional and international markets. Similarly, stronger enforcement of copyright laws and increased public awareness of intellectual property rights would provide greater protection for creative works and encourage innovation within the sector (Ezewuiro, 2022; Okediji, 2020).

Professional associations and creative industry stakeholders also have a responsibility to provide continuous professional development programmes that expose artists to emerging digital technologies, changing tax regulations, digital marketing strategies, and international best practices. Such collaborative efforts would strengthen the resilience and long-term sustainability of Nigeria’s visual arts sector.

Conclusion

The emergence of the digital economy has fundamentally transformed the practice, commercialization, and global visibility of visual arts in Nigeria. Digital technologies have expanded opportunities for artistic innovation, entrepreneurship, market access, and international collaboration while simultaneously creating new responsibilities relating to digital taxation, intellectual property protection, and business formalization. These developments demonstrate that success within the contemporary creative industry increasingly depends on the integration of artistic creativity with digital competence, entrepreneurial capability, and regulatory compliance.

Despite the enormous opportunities presented by digital transformation, Nigerian visual artists continue to face challenges associated with inadequate digital infrastructure, weak intellectual property protection, limited digital and tax literacy, and insufficient institutional support. Addressing these constraints requires coordinated action involving government agencies, educational institutions, tax authorities, professional associations, and the private sector.

This paper therefore concludes that the sustainability and competitiveness of Nigeria's visual arts sector will depend largely on policies and educational reforms that promote digital innovation, strengthen tax awareness, protect intellectual property rights, and enhance entrepreneurial capacity. By creating an enabling environment for digital creativity and responsible tax compliance, Nigeria can unlock the full economic potential of its visual artists and strengthen the contribution of the creative industry to sustainable national development.

Recommendations

Based on the issues discussed in this paper, the following recommendations are proposed:

1. The Federal Ministry of Art, Culture, Tourism and the Creative Economy, in collaboration with the Nigeria Revenue Service, should develop simplified digital tax guidelines specifically designed for creative professionals and conduct periodic tax education programmes for visual artists operating within the digital economy.
2. Universities, Colleges of Education, and other institutions offering visual arts programmes should review their curricula to incorporate digital entrepreneurship, digital marketing, financial management, intellectual property rights, e-commerce, and digital taxation as essential components of visual arts education.
3. The Nigeria Copyright Commission and relevant regulatory agencies should strengthen the enforcement of intellectual property laws by expanding digital copyright awareness campaigns,

simplifying copyright registration procedures, and deploying digital technologies to monitor and reduce online piracy.

4. Federal and State Governments, in partnership with the private sector, should improve digital infrastructure by expanding broadband access, ensuring more reliable electricity supply, and establishing digital innovation hubs that provide visual artists with access to modern creative technologies and business support services.
5. Professional associations of artists and creative industry organizations should organize regular capacity-building programmes on emerging digital technologies, digital business management, international marketing strategies, tax compliance, and intellectual property management to improve the competitiveness of Nigerian visual artists.

6. Visual artists should embrace continuous professional development by acquiring competencies in digital technologies, entrepreneurship, financial record-keeping, tax compliance, and intellectual property management to enhance the sustainability of their creative enterprises.
7. Future researchers should undertake empirical studies to examine the effects of digital taxation, digital entrepreneurship, and emerging technologies on the income, productivity, and international competitiveness of Nigerian visual artists across different geopolitical zones. Such studies would provide empirical evidence to complement the conceptual issues discussed in this paper.

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