

ISSN:

©International Accounting and Taxation Research Group, Faculty of Management Sciences,
University of Benin, Benin City, Nigeria
Available online at <http://www.atreview.org>

hppt://

Original Research Article

MULTIPLE TAXATION, FEES, LEVIES AND THE PERFORMANCE OF BUSINESS ENTERPRISES IN EDO STATE

O. S. Obeki, PhD¹ & B. Bila, PhD²

Department of Entrepreneurship, Faculty of Management Sciences, University of
Benin, Benin City, Nigeria. +2348037236527

²Bursary Department, University of Benin, Benin City, Nigeria.

* For correspondence, email: obeki.obeki@uniben.edu

Received: 12/10/2017

Accepted: 12/12/2017

Abstract

This study examines the existence and types of multiple taxes, fees and levies that business enterprises pay in Edo State, their duplication across local government areas and impact on the performance of business enterprises in the State. The study also verified the extent to which these business enterprises perceived these taxes, fees and levies as legal. The data for the study was collected from four contiguous local government areas of Edo State (Oredo, Ikpoba-Okha, Egor and Ovia North East Local Government Areas), using a sample size of 150 that was obtained from a random population of 240 registered businesses across the four local government areas of Edo State. Research instrument of structured questionnaire, which included five-point Likert-type questions, was used to elicit relevant data from the respondents with the aid of eight research assistants. A pilot study was carried with a pretest survey on 10 respondents whose business activities transverse three local government areas on a daily basis. The findings reveal that there are not only multiple taxes, fees and levies that are collected by the three-tier of government in Edo State, but some of these fees and levies are also duplicated on a daily basis across local government areas in the State. The multiple taxes, fees and levies affect the financial performance of these business enterprises by reducing their overall profit margin in addition to the disruption of business activities, lock-up of store and litigation by tax agents. The findings also revealed that a majority of business enterprises perceived these multiple taxes, fees and levies as illegal. In conclusion, it is recommended that the State government should lay more emphasis on tax enlightenment campaigns, streamline the tax process and set up a structure to eradicate all multiple taxes, fees and levies in the State.

Keywords: Multiple Taxation, fees and levies, duplication of fees and levies, business performance.

JEL Classification: M 00, M 19)

This is an open access article that uses a funding model which does not charge readers or their institutions for access and is distributed under the terms of the Creative Commons Attribution License. (<http://creativecommons.org/licenses/by/4.0>) and the Budapest Open Access Initiative (<http://www.budapestopenaccessinitiative.org/read>), which permit unrestricted use, distribution, and reproduction in any medium, provided the original work is properly credited.

©2017. The authors of this work are licensed under the Creative Commons Attribution 4.0 International License

1.0 INTRODUCTION

The performance of business enterprises in terms of profit and growth is said to be critically influenced by the level and type of taxes, fees and levies that are imposed on such businesses by the government or its agents (Olugbenro, 2014). These extra costs or monetary burden have been shown to affect the financial performance of business enterprises (Etin, 2004). Financial performance is defined by Investor word (2017) as “The level of performance of a business over a specified period of time, expressed in terms of overall profits and losses during that time. Evaluating the financial performance of a business allows decision-makers to judge the results of business strategies and activities in objective monetary terms.”

Tax, a key aspect of government fiscal policy, is defined as a compulsory levy imposed by a public authority on the income, profit or wealth of an individual, family, community, corporate or unincorporated body for public purpose (Okafor, Isenmila, Inegbenebor & Donwa, 2011). According to McLure (2015) a tax “is a mandatory financial charge or some other type of levy imposed upon a taxpayer (an individual or other legal entities) by a governmental organization in order to fund various public expenditures.” Although tax is an important source of fund for the development of the economy and provision of social amenities and services by government, taxes have also been known to affect the size, profit, growth and development of business entities, worldwide (Appah, 2004; Okafor, et al, 2011). According to King and Fullerton (1984), Attama (2004), the rates and impact of taxes on business income vary from country to country, depending on such factors as economic culture, type of business, financing and ownership structures. For instance, Granger (2013) observed that of all the regions in the world, Africa has the highest total tax rates borne by businesses at 57.4% of profit on the average. Granger also observed that some low-income countries have relatively high tax-to-GDP ratio due to resource tax revenue (e.g., Angola and Nigeria). This is even against the backdrop that Taxation is a double-edged economic tool that is used by government all over the world to raise fund for social amenities and services, or to achieve certain economic objectives. According to Udabah (2002), tax is an obligatory transfer from taxpayers to the public authority for the provision of basic amenities and services to the community. In the same vein, Rosen (2005) noted that tax is an involuntary payment

by a person referred to as a tax payer, which may be an individual or a corporate establishment. On the issue of multiple taxation, the Financial Times Lexicon (2017) defines multiple taxation as “when a single amount of money is taxed more than once, often by two or more different authorities in a way that may be unfair or illegal.” For the purpose of this study, we shall adapt the above definition to multiple taxes, fees and levies to mean when a single amount of money is taxed more than once or when the same fee or levy is collected is more than once from the same business enterprises by two or more different authorities in a way that may be unfair or illegal. In this case, the authorities are the federal government, the state government and the local government.

In Edo State, which is the focus of this study, there have been several reports of business enterprises resisting and protesting the imposition of certain taxes, levies, fees or rates on them by embarking on voluntary lock-up of shops to register their displeasure and resistance to the imposed tax or fee (Elemah, 2015).

On the issue of multiple taxation, fees and levies in Edo State, Elamah (2015) noted as follows:

Only 141,000 of the over four million people (3.5%) in the state pay their taxes, adding that over 90 percent of the dues, levies and taxes collected from the citizens were illegal... the state government had set up a committee involving the 18 local government chairmen to clear all illegal and dubious collections of rates, levies and taxes as well as the barricades on highways where innocent Nigerians are forced to part with their money through intimidation thus giving the state a bad name.

Against the above backdrop, the purpose of this paper is to ascertain the existence of multiple taxes, fees, and levies in Edo State, their duplication across local government areas and their impact on the performance of business enterprises in Edo State. To achieve this purpose, the following questions were raised: (1) what form of multiple taxes, fees and levies do business enterprises pay in Edo State? (2) do multiple taxes, fees and levies affect the performance of business enterprises in Edo State? (3) do business enterprises in Edo State perceive multiple taxes, fees and levies as illegal?

2.0 LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The Nigerian Economic Summit Group (2006), in a result of a research on multiple taxation, discovered that multiplicity of taxes is among the most frustrating challenges facing firms in Nigeria. The Group discovered that multiple taxation affects business and productivity in the following ways: (1) Impairment of future growth output and living standards, (2) Low capital gain taxes help to hold down capital costs, (3) Elimination of multiple taxation would result in new and better jobs, increased capital formation and stronger economic growth, and (4) Reduction in multiple taxation would increase business profits.

In a similar study, Mitchell (2005), discovered that multiple taxation erode business earnings and impose a higher burden on income that is saved and invested than it does on income that is consumed, while Etin (2004), observed that taxes affect payer's behaviour, triggering economic changes that could shift the economic burden to the other parties, thereby altering the total output and outcomes in an economy.

In Nigeria, the tax system is varied from one tier of government to the other thereby creating different impacts on different business enterprises and the ease of doing business in different parts of the country. The Ease of Doing Business Index (EDBI) was created by the World Bank to measure the simplicity of regulations, including taxation, for business and the level of protection of property rights in various countries of the world (Stokes, Wilson & Mador, 2010). According to the World Bank Ranking, Nigeria ranked 169th position out of 190 countries in 2017 (World Bank, 2017).

Nigeria operates a three-tier government with certain fiscal responsibilities, which are delineated to each level of government. The 1999 constitution classified governmental responsibilities and powers into exclusive, concurrent and residual categories and specified the right of each tier of government to exercise authority over the items in the lists, including taxation. According to Olugbenro (2014), the Federal Inland Revenue Services saddled with the responsibility of managing companies' income tax, petroleum profit tax, value added tax, capital gains tax and also the implementation of the tax laws and issuing of guidelines in realization of the provisions of its enabling Act. The State Boards of Internal Revenue also have the powers to impose taxes on certain

items as prescribed by the Legislature. In the same vein, the local governments are also empowered to impose and collect taxes and fees on key items and functions in the local government.

According to Osemene (2004), the issue of multiple taxation in Nigerian became alarming in 1995 when various taxes and levies were introduced at the federal, state and local government levels under the Accelerated Revenue Generation Programme (ARGP). Under this programme, consultants were employed to help the state and local government to collect taxes and levies. The activities of these consultants seemed to increase the tax burden of the taxpayers.

However, the federal government made efforts to address the cases of multiple taxation through the Taxes and Levies (Approved List for collection) Decree No. 21 of 1998, and the establishment of the Joint Tax Board (Joint Tax Board, 2017), clearly spelt out the taxes collectible by each tier of government (Law of the Federation, 2017).

The establishment of the Joint Tax Board was meant to address the cases of multiplicity of taxes dues and levies across the federal, state and local governments with a view to lessening the unnecessary tax burden on business enterprises in Nigeria. The functions of the Board include (1) Advising all tiers of Government on tax Matters, so as to evolve an efficient tax administration system in the Country; (2) Resolving areas of conflict on Tax Jurisdiction among Member States, (3) Using its best endeavours to promote uniformity in both application of the Tax Laws and in the incidence of tax on individuals throughout the Country and (4) Imposing it's decision on matters of procedure and interpretation on Income Tax matters on member States (Joint Tax Board, 2017).

Hypotheses

Based on the research questions and the previous findings on multiple taxation by the The Nigerian Economic Summit Group (2006), the following two null hypotheses were proposed and tested in this study: (1) Multiple taxes, fee and levies do not affect the performance of business enterprises in Edo State. (2) Business enterprises in Edo State do not perceive multiple taxes, fees and levies as legal.

3.0 METHODOLOGY

The study made use of survey research design, four (4) local government areas out of the eighteen (18) local government areas of Edo State were chosen for this study (Oredo, Egor, Ikpoba-Okha, and Ovia North East Local Government Areas). The rationale for choosing these four local government areas is their contiguity and nearness to the place of study. In addition, business activities and transportation take place across the four local government areas on a daily basis. The four local government areas have a combined population of 1,242,226 (Nigeria Population Commission, 2006) as shown in Table 1 below:

Table 1: Local Government Areas of Study

S/ N	Local Government Area	Headquarters	Population
1.	Oredo Local Government Area	Benin City	374,515
2.	Egor Local Government Area.	Uselu	340,287
3.	Ikpoba-Okha Local Government Area.	Idogbo	372,080
4.	Ovia Northeast Local Government Area	Okada	155,344
	TOTAL		1,242,226

Source: Nigeria Population Commission (NPC, 2006).

Using these four contiguous local government areas made it possible for our respondents to account for the existence of multiple taxes, fees, levies and duplication of some of these taxes fees and levies across the local government areas on a daily basis when they move from one local government area to another on business activities.

Population

The population of the study was taken as all registered and taxable business enterprises in the selected four local government areas. To get an authentic list of these businesses, the Edo State Ministry of Commerce and Industry was approached where a random list containing 240 registered businesses across the four local government areas was obtained (Edo State Ministry of Commerce and Industry, 2017):

Sample size

We derived our sample size statistically by using the Yamane (1967) sample size formula as follows:

$$n = N/1 + N (e) 2$$

$$n = 240/1+ 240(0.0025)$$

$$n = 150$$

However, for the purpose of this study, taxable businesses that are located in the key boundary towns of the four local government areas were purposively selected to ascertain the multiplicity/duplication of taxes, fees and levies across the local government areas.

Since a sample size of 150 was used for the four local government areas, the population of each of the four local government areas was used as a basis for determining the sample size to be allocated to each local government area. Therefore, the sample size of 150 was proportionately distributed among the four local government areas according to their respective population as follows.

Table 2: Distribution of Sample Size

Local Government Area	Population	Sample Size
Oredo Local Government Area	374,515	45
Egor Local Government Area.	340,287	41
Ikpoba-Okha Local Government Area.	372,080	45
Ovia Northeast Local Government Area	155,344	19
TOTAL	1,242,266	150

Source: Authors' Fieldwork, 2017

The Research Instrument

The research instrument used for this study was a structured questionnaire and interview. Interview was employed to help elicit relevant and complementary qualitative data from the respondents. The respondents are the business owners or business managers. The questionnaire comprised of 5-point Likert-type questions in a multiple choice structure, which requires the intensity of individual's attitude by indicating the extent to which he or she agrees or disagrees with a given statement. Eight undergraduate research assistants were recruited and trained to help administer the questionnaires in the four local government areas (two research assistants per local government area).

During the field study, it was discovered that all the business enterprises surveyed employed less than 100 employees. Therefore, using the definition of small and medium scale businesses as businesses that employ less than 100 employees (Central Bank of Nigeria, 2015), all the business enterprises used for this study were small and medium scale business enterprises.

Measurement of Variables

Since we were interested in the ratio of respondents that agreed or disagreed with the views expressed in our questionnaire compared to the total number of respondents surveyed, we used percentage to group the data while Chi square was used to measure the variables and test the hypotheses.

4.0 ESTIMATION RESULTS AND DISCUSSION OF FINDINGS

Table 3: Which of the following taxes, fees and levies do you pay both to the federal, state and local tax agents? Please, tick as appropriate.

Description	Federal Govt.	State Govt.	Local Govt.	Frequency	Percentage
Company Income Tax/Levy	*	*		92	61%
Personal Income Tax/levy	*	*		74	49%
Capital Gain Tax	*	*		26	17%
Value Added Tax	*			88	59%
Signboard/Advertisement permit		*	*	94	63%
Sewage /Refuse Disposal Fee		*	*	84	56%
Shop/Kiosk rate		*	*	71	47%
Withholding Tax	*	*		12	8%
Haulage Permit		*	*	45	30%
Wheelbarrow/Cart fee			*	24	16%
Ministry of Health Levy		*	*	22	15%
Business Premises fee		*	*	130	87%
Landlord and Tenants Development Levy		*	*	110	73%
Slaughter house fee		*	*	12	8%
Daily market fee/levy			*	82	55%
Motor parks fees		*	*	36	24%
Stamp Duties	*	*		10	7%
Pools, lotteries, casino	*	*	*	14	9%
Naming of streets		*	*	14	9%
Right of occupancy fee		*	*	56	37%
Petroleum profit tax	*	*		18	12%
Tenement rate		*	*	82	55%

Source: Authors' Fieldwork, 2017.

Table 3 shows that 19 different taxes, fees and levies are paid by the same businesses to at least two-tiers of government in Edo State, while only 3 different taxes, fees and levies, namely Value Added Tax, Daily Market fee and Wheelbarrows/cart fee, are paid by businesses to only one tier of government. This clearly reveals that a majority of businesses in Edo State pay multiple taxes, fees and levies.

Table 4: As a businessman that operates from one local government area to another daily, what kind of tax, fee or levy do you pay anytime you move from one local government area to another in Edo State (i.e., duplicated)? Please, list.

Description	Frequency	Percentage
Wheelbarrow/Cart fee	22	15%
Slaughter slab fees	12	8%
Daily market fee	52	35%
Motor park fees	36	24%
Commercial vehicle parking/loading fee	36	24%
Commercial vehicle sticker/emblem fee	36	24%
Trade/Market Association levy	60	40%
Security levy	54	36%
Sewage/refuse disposal fee	52	35%
Shops/kiosk rate	50	33%
Advert permit fee	16	11%
Haulage permit	14	9%
Development levy	64	43%
Company vehicle advert/emblem fee	12	8%

Source: Authors' Fieldwork, 2017

Table 4 shows that 14 different fees and levies are collected from businesses that operate across any of the four local government areas on a daily basis. For instance, drivers that ply the four local government areas on a daily basis are expected to pay parking/loading fee in each of the four local government area that he picked passengers from. In the same vein, businesses that move from one local government area to another on daily or fortnight basis are also subjected to the payment of the above fees and levies. However, no taxes, such as company tax or income tax were reported to be duplicated across local government areas on daily basis.

Table 5: To what extent do multiple taxation, fees and levies affect the performance of your business?

Description	Frequency	Percentage
Very large extent	64	43%
Large Extent	32	21%
Not Sure	12	8%
Low Extent	32	21%
Very Low Extent	10	7%
Total	150	100%

Source: Authors' Fieldwork, 2017

Table 5 shows that 64 respondents representing 43 % of the sample and 32 respondents, representing 21% of the sample submitted that multiple taxation, fees and levies affect the performance of their business to a very large extent and to a large extent, respectively. While 10% of the respondent could not state immediately the effect of multiple taxation, fees and levies on the performance of their businesses, 32% and 10% respectively of the respondents noted that multiple taxes, fees and levies affected the performance of their businesses to a low and very low extent, respectively.

Table 6: In what ways do these multiple taxes, fees and levies affect the performance of business enterprises in Edo State?

Description	Frequency	Percentage
Disturbance of business activities	140	93%
Lock-up of office/store by tax agents	82	55%
Increase in cost and selling prices of goods/services	138	92%
Litigation	52	35%
Reduction in business profit	142	95%

Source: Authors' Fieldwork, 2017

Table 6 above reveals the various ways in which the implementation of multiple taxes, fees and levies affect the performance of businesses in Edo State. From the Table, 93% of the respondents claimed that tax agents disturbed their business activities in the process of collecting their multiple taxes, fees and levies as most of the time business owners tried to resist the payment. 55% of the respondents claimed that their offices/stores had suffered locked-up in the hands of tax agents, while 32% had actually been charged to courts or arrested by police for failing to

pay the taxes, fees or levies. 92% of the respondents claimed that the payment of multiple taxes, fees and levies made them to accordingly increase the cost or selling prices of their goods and services as a way of making up for the extra expenditure in taxes, fees or levies. Almost all the respondents, 95%, agreed that multiple taxes, fees and levies reduce their business profit.

Table 7: To what extent do you perceive the multiple taxes, fees and levies that you pay as legal?

Options	Frequency	Percentage
Very large extent	10	7%
Large Extent	8	5%
Not Sure	25	17%
Low Extent	54	36
Very Low Extent	53	35%
Total	150	100%

Source: Authors' Fieldwork, 2017.

Table 7 shows that only 10 respondents, respondents representing 7% of the sample believed that the multiple taxes, fees and levies that they pay are legal to a very large extent, while 8 respondents (5%) claimed they were legal to a large extent. However, a majority of the respondents (107), felt that the multiple taxes, fees and levies are not legal, while 25 respondents (17%) could not immediately determine the extent of legitimacy of the taxes, fees and levies.

Hypotheses Testing

Null Hypothesis 1: Multiple taxes, fee and levies do not affect the performance of business enterprises in Edo State.

Using the respondents' responses in Table 4 above, the Pearson's Chi Square table is presented below:

CELL	OF	EF	OF – EF	(OF – EF) ²	(OF – EF) ² /EF
C ₁	64	30	34	1156	38.5
C ₂	32	30	2	4	0.1
C ₃	12	30	-18	324	10.8
C ₄	32	30	2	4	0.1
C ₅	10	30	-20	400	13.3
Total	150	30			(X ² = 62.8)

Chi-square (X²) calculated = 62.8

Chi-square tabulated at 0.05 level of significance

Degree of freedom, df = (r – 1) (c – 1)

Where r = row total, c = column total

$$r = (5 - 1)(2 - 1)$$

$$df = (5 - 1)(2 - 1)$$

$$df = 4 \times 1 = 4$$

Chi-square tabulated at 0.05 level of significance $df = 4 = 9.49$

Decision Rule

If the tabulated value of Chi-square distribution at 0.05 significance level is greater than the value calculated, null hypothesis is accepted. Otherwise reject the null hypothesis and accept the alternative hypothesis.

Interpretation

From the analysis above, X^2 calculated value is 62.8 while X^2 tabulated value is 9.49, meaning that the X^2 calculated value of 62.8 is greater than X^2 tabulated of 9.49. Therefore, we reject the null hypothesis (H_0) which states that multiple taxes, fees and levies do not affect the performance of business enterprises in Edo State and accept the alternative hypothesis (H_1) which states that multiple taxes, fees and levies do affect the performance of business enterprises in Edo State.

Null Hypothesis 2: Business enterprises in Edo State do not perceive multiple taxes, fees and levies as illegal.

Using the respondents' responses in Table 6 above, the Pearson's Chi Square table is presented below:

CELL	OF	EF	OF - EF	$(OF - EF)^2$	$(OF - EF)^2 / EF$
C ₁	10	30	-20	400	13.3
C ₂	8	30	-22	484	16.1
C ₃	25	30	-5	25	0.8
C ₄	54	30	24	576	19.2
C ₅	53	30	-23	529	17.6
Total	150	30			$(X^2 = 67.0)$

$$X^2 \text{ calculated} = 67.0$$

X^2 tabulated at 0.05 level of significance

$$df = (r - 1)(c - 1)$$

Where r = row total C = column total

$$r = (5 - 1)(2 - 1)$$

$$df = (5 - 1)(2 - 1)$$

$$df = 4 \times 1 = 4$$

X^2 tabulated at 0.05 level of significance $df = 4 = 9.49$

Decision Rule

If the tabulated value of Chi-square distribution at 0.05 significance level is greater than the value calculated, null hypothesis is accepted. Otherwise reject the null hypothesis and accept the alternative hypothesis.

Interpretation

From the analysis above, X^2 calculated value is 67.0 while X^2 tabulated value is 9.49, meaning that the X^2 calculated value of 67.0 is greater than X^2 tabulated of 9.49. Therefore, we reject the null hypothesis (H_0) which states that Business Enterprises in Edo State do not perceive multiple taxes, fees and levies as illegal and accept the alternative hypothesis (H_1) which states that Business enterprises in Edo State perceive multiple taxes, fees and levies as illegal.

Discussion of Findings

The purpose of this study is to ascertain the existence of multiple taxes, fees and levies in Edo State, their duplication across local government areas and their impact on the performance of business enterprises in Edo State.

The study reveals that 19 different taxes, fees and levies are paid by the same businesses to at least two-tier of government in Edo, which is clearly a case of multiplicity of taxes, fees and levies. To further worsen the situation for some business enterprises in Edo State, it was discovered that 14 different fees and levies are duplicated across local government areas in Edo State, that is, they are collected from businesses that operate across local government areas on a daily basis, not minding whether the same fee or levy had been paid in one local government area on that same day. For instance, drivers that ply different local government areas on a daily basis are expected to pay parking/loading fee in each of the local government areas that they picked passengers from. However, such taxes as company tax or income tax were reported to be duplicated across local government areas on daily basis.

On the impact of multiple taxes, fees and levies on the performance of business enterprises in Edo State, a total of 64% of the respondents claimed that multiple taxes, fees and levies affect

the performance of their businesses to a large extent in the following ways: (i) Disturbance of business activities, (ii) Lock-up of office/store by tax agents, (iii) Increase in cost and selling prices of goods/services, (iv) Litigation, and (v) Reduction in business profit.

This claim was further corroborated by the rejection of the null hypothesis (H_0) which states that multiple taxes, fees and levies do not affect the performance of business enterprises in Edo State and accept the alternative hypothesis (H_1) which states that multiple taxes, fees and levies do affect the performance of business enterprises in Edo State. In all the different ways that multiple taxes, fees and levies affect the performance of the business enterprises, the bottom line is the reduction in business profit, which is a financial indicator of business performance.

On the extent to which the businesses in Edo State perceive multiple taxes, fees and levies as legal, the study found 71% of the respondents declaring such taxes, fees and levies as illegal. This is further corroborated statistically by the rejection of the null hypothesis (H_0) which states that business enterprises in Edo State do not perceive multiple taxes, fees and levies as illegal and accept the alternative hypothesis (H_1) which states that business enterprises in Edo State perceive multiple taxes, fees and levies as illegal.

The findings of this study corroborated the earlier findings by the Nigerian Economic Summit Group (2005), which revealed the impact of multiple taxation on business enterprises to include, impairment of future growth output and living standards, reduction in business profits and reduction in capital formation and economic growth.

5. CONCLUSION AND RECOMMENDATIONS

This study has successfully ascertained the multiplicity of taxes, fees and levies in Edo State and their negative effect on the performance of business enterprises in the State, thus corroborating the submission of Onyeukwu (2010) that multiplicity of taxes is not a healthy development for corporate entities. It is a disincentive for their growth and these at times affect their corporate social responsibility where they perceive the host state government as being unfriendly. The study also discovered that some fees and levies are duplicated across local government areas in Edo State, thus further worsening the tax burden on small and medium scale enterprises in the State. Worse still, the legitimacy of these multiple taxes, fees and levies has been disputed by business owners, thus

corroborating the submission by Elamah (2015) that a lot of taxes, fees and levies in Edo State are illegal.

It is therefore recommended that the State government should lay more emphasis on tax enlightenment campaigns with a view to educating the business community on the types of taxes, rates and levies that are legal in the State. In addition, the mandate the Joint Tax Board should be implemented in the State by streamlining the tax process and eradicating all multiple taxes, fees and levies across the three-tier of government in the State. The issue of duplication of some taxes, rates and levies across local government areas in the State should also be resolved in favour of the business enterprises.

Finally, a continuous enlightenment campaign on the tax process and the approved taxes, fees and levies payable to each tier of government should be carried out by the state government on radio, television and billboards. In addition, a committee involving the 18 local government chairmen should be set up to help identify and eradicate all illegal and dubious rates, levies and taxes across the State.

REFERENCES

- Appah, E. (2004). *Principles and practice of Nigerian taxation*. Port Harcourt: Ezevin Mint Printers and Publishers.
- Attama, N. (2004). *Taxation and fiscal policy*. Enugu: Nigmos Publishers.
- Edo State Ministry of Commerce and Industry (2017). *List of registered companies*. Benin City: Edo State Ministry of Commerce and Industry.
- Elamah, U. (2015). Only 141,000 people pay taxes in Edo State. Retrieved October 14, 2017 from www.vanguardngr.com/2015/05/only-141,000-people-pay-taxes-in-edo-state/
- Etin, S. J. (2004). Tax incidence, tax burden and tax shifting: Who really pays the tax? *Centre for Data Analysis*, 04 – 12, November.
- Granger, H. (2013). Economics topic guide taxation and revenue. Retrieved August 15, 2017 from: www.wikipedia.org/EPS

- Investorwords (2017). Financial performance. Retrieved December 3, 2017 from: www.investorwords.com
- Joint Tax Board (2017). The gazette schedule to the taxes and Levies (Approved List of Collection) Act 21 as Amended. Retrieved July 12, 2017 from: www.jtb.gov.ng
- Law of the Federation of Nigeria (2017). Taxes and levies (Approved List for Collection) Decree No 21 of 1998. Retrieved September 12, 2017 from: [www.nigeria.law.org/taxes and levies](http://www.nigeria.law.org/taxes%20and%20levies).
- McLure, C. E. Jr (2015). Taxation. Retrieved August 15, 2017 from: www.wikipedia.org/taxation
- Mitchell, D. (2005) in *Taxes policy research and analysis*. UK: Heritage Foundation.
- Nigeria Population Commission (2006). Edo State Statistics. Retrieved October 14, 2017 from www.population.gov.org
- Okafor, F. C. Isenmila, P. A., Inegbenebor, A.U., & Donwa P.A. (2011). *Entrepreneurship: A practical approach*. Benin City: Mindex Publishing Company Limited.
- Olugbenro, Y. (2014). Nigeria: Multiplicity of taxes in Nigeria – addressing the impediments. Retrieved October 20, 2017 from: <http://www.mondaq.com/Nigeria/x/327892/Corporate+Tax/Multiplicity+Of+Taxes+In+Nigeria+Addressing+The+Impediments>
- Onyeukwu, H. (2010). Business tax in Nigeria: the controversy of multiple taxation. Retrieved October 14, 2017 from: www.the Nigeriabusiness.com.
- Osemene, E. N. (2004). Taxation in Nigeria. Retrieved October 20, 2017 from: <https://papers.ssrn.com>
- Rosen, H. S. (2005). Entrepreneurship and taxation: empirical evidence. In V. Kannianen & C. Keuschnigg (Eds.), *Venture capital, entrepreneurship and public policy* (pp. 251–280). Cambridge, MA: MIT Press.
- Stokes, D. Wilson, N., & Mador, M. (2010). *Entrepreneurship*. United Kingdom: South – Western Cengage Learning.
- The Financial Times Lexicon (2017). Multiple taxation. Retrieved November 4, 2017 from [www.lexicon.ft.com/multiple taxation](http://www.lexicon.ft.com/multiple%20taxation).

Accounting & Taxation Review, Vol. No. 1, December 2017

The Nigerian Economic Summit Group (2006). Multiple taxation in Nigeria. Retrieved October 14, 2017 from <https://nesgroup.org>.

Udabah, S. I. (2002). *An introduction to Nigerian public finance*. Enugu: Linco Press, Nigeria Ltd.

World Bank (2017). Doing Business. Retrieved December 3, 2017 from: www.doingbusiness.org/Nigeria.