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THE EFFECT OF MULTIPLE TAXATION ON TAX PAYER'S BEHAVIOR IN NIGERIA

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Abstract

This study examined the impact of Multiple Taxation and the Behavior of Taxpayers in Edo State, Nigeria. The study adopted the survey design using simple random sampling technique. The study adopted a sample of 400 respondents and data were sourced using questionnaires as instrument. The study enumerated four specific objectives which examined the effect of multiple taxes on tax avoidance behavior of taxpayers in Edo State; ascertain the effect of multiple taxes on tax evasion behavior of taxpayers in Edo State and determine whether multiple taxes influence taxpayers' compliance in Edo State. The study adopted percentage and Pearson's Product-Moment Correlation to analyze the data sourced from the survey. The result revealed that multiple taxes have a strong positive correlation with tax avoidance behavior of the taxpayers in Edo State. The result also shows that multiple taxes have a strong positive correlation with tax evasion behavior of taxpayers in Edo State. Consequently, the result indicated that multiple taxes have a strong negative correlation with taxpayers' compliance behavior in Edo State. The study recommends among others that the harmonization of different taxes levied on taxpayers should be according to the approved list of taxes collectible by each tier of government to minimize multiple tax practices in Edo State. The use of approved taxes will go a long way in curbing the incidence of tax evasion and tax avoidance and enhance voluntary tax compliance.

Key Words: Tax evasion, Tax avoidance, Tax Compliance, Multiple Taxation
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Introduction

In Nigeria, the issue of multiple taxation has become a matter which has drawn the attention of many stakeholders including the government. However, successive administrations have declined to solve the issues posed by such a system in order to increase the nation's economic riches and collect income for governance (Oporiopo &Tamarauebi, 2021). This anomaly has made taxpayers to think of the alternative to avoid some taxes because many individual pay taxes on consumption of power, telecommunication, fuel and many other services known as Value Added Tax (VAT). The same group of people are required to pay corporation tax, personal income tax, and property tax to the same government, which has little to show for these complete revenue streams. Due to infrastructure deficit, insecurity, epileptic power supply and low social welfare package for the citizenry, individuals or corporation try to avoid payment of some taxes if not even getting involved in tax evasion (Sankay, Olufemi&Filibus, 2010).

Due to economic hardship, multiple taxation could be very discouraging in that, individuals will pay personal income taxes, stamp duties, VAT on communication services, power supply most times from the same salary. Also for corporate organizations, they pay company income tax, educational tax, VAT on several services and sometimes even pay capital gain tax for asset disposed. It is evident that paying more than one tax in the same company income is a multiplicity of taxes; this has led to many individual to seek redress through avoidance and evasion (Ubuntu, 2010). This same issues of tax multiplicity is common to all facet of the economy even entrepreneurs who are sole proprietors face multiple taxation.

The prevalence of multiple taxes has brought about twin problem, namely, tax avoidance and tax evasion. Scholars, has pointed that in recent years even though tax avoidance has become the subject of considerable public concern, there is no official definition of what tax avoidance consists of. Tax evasion is often contrasted from tax avoidance, which is more akin to illegal conduct against the law (Folayan & Adeniyi, 2018; Izedonmi, 2010). Tax avoidance, on the other hand, is legal; nevertheless, aggressive or abusive avoidance, as opposed to ordinary tax planning, will be considered tax evasion and so illegal. As a result, tax avoidance and evasion stem from numerous tax procedures, which has produced conflict among the three levels of government in the long term (Oporiopo &Tamarauebi, 2021). Tax advisors and government organizations have traditionally attempted to persuade the public that tax rules specify what each tier of government collects as a levy, although most tiers of government continue to collect unlawful taxes. Illegal tax collection dates back to the 80's and it resulted from the dwindling revenue from their share of federation account (Izedonmi, 2010; Sankay, Olufemi& Isa, 2013). This also led to a lot of them going into multiplicity of tax collection to boost their internally generated revenue. Going by what is happening, every tier of government sees taxation as a means to shore up their internally generated revenue source (Sankay, Olufemi&Filibus, 2010).

The increased quest by state government to rely less on the federal statutory allocation has given strong impetus for each state of the Federation to devise strategic ways of enhancing their Internally Generated Revenue (IGR) (Ubuntu, 2010). Taxes have been identified as a major contributor to boost the activities of state governments, to undertake projects and meet its obligations to the citizens. No matter how substantial a nation's resource base, Nwachukwu (2006) notes that the goal of taxation would be thwarted if institutions, people, or groups engaged in tax evasion and avoidance. However, history has shown that taxes are undeniably, usually met with resentment and resistance. It is the right of the government to levy taxes on people and enterprises who operate within its borders and benefit from the public and social services it offers (Oporiopo & Tamarauebi, 2021). It is expected however that there will be a balance between the lawful expectations of government and expectation of its taxpayers to pursue and achieve their business objectives. Uncertainties around taxes and levies, which are typically included into the price of goods and services and eventually passed on to consumers, have an impact on investment choices. Tax evasion is a deliberate act of dishonesty in which the taxpayer makes every effort to lower his tax burden by using illegal methods. Tax avoidance and evasion are frequently caused by the complexity of the tax code or the hostile environment generated by tax administration procedures that employ various taxes.

Objective of the Study

This study's main goal is to investigate how multiple taxes affects taxpayer behavior in Nigeria's Edo State. The specific objectives are to:

i) Examine the effect of multiple taxes on tax avoidance behaviour of taxpayers in Edo State.
ii) Ascertain the effect of multiple taxes on tax evasion behaviour of taxpayers in Edo State.

iii) Determine whether multiple taxes influence taxpayers' compliance in payment of legitimate taxes in Edo State.

Literature Review
Conceptual Review
Multiple Taxation

The existence of several taxes is not is not strange among nations of the world. When the same person is subjected to multiple taxes on the same amount of income, this is known as multiple taxation. In Nigerian tax law, the term "multiple taxation" is not defined anywhere. It is an amalgamation of two semantics: “multiple” and “taxation”. According to the Oxford Advanced Learner's Dictionary, referenced in Ouma (2019), multiple indicates "having or involving many individuals, items, or types" (Ouma, 2019). Contrarily, taxation is "the imposition or a levy by which the states obtain income necessary for their activities. If the two words are joined literally, multiple taxation would, therefore, mean having too many taxes.

Multiple taxation happens when the same individual's income is taxed more than once. The two most typical types of multiple taxation are according to Izedonmi (2010), entails a circumstance in which a company's profit is subject to the Company Income Tax Act (CITA) while also being required to pay withholding tax and Pay As You Earn (PAYE) (Oporiopo and Tamarauebi, 2021). Sankay, Olufemi and Filibus. 2010). A high tax regime not only affects welfare cost but also seriously impacts on consumer spending, through reduction of the disposable income. How a taxpayer spends in an economy is affected by the level of taxation imposed on their income (Folayan and Adeniyi, 2018; Konstantinos, Pantelis and Vangelis, 2018).

It is on this ground that some critics argue that multiple taxation simply means having too many taxes to pay irrespective of the legal source of the income. However, from a legal standpoint, the meaning may go beyond the literal meaning. Multiple taxation is defined by the law as a scenario in which the same income is subject to more than one tax. It is sometimes known as double or triple taxation depending on the situation. Similar provisions that attempt to put multiple taxation under legal control may also be found in Nigeria's 1999 Constitution.

According to item 8 of the Concurrent Legislative List 3, if a National Assembly Act contains provisions for the collection of tax or duty on capital gains, incomes, or profit or the administration of any law by an authority of a state in accordance with paragraph 7 thereof, it shall regulate the liability of persons to such tax or duty in such a way as to ensure that such tax or duty is not imposed on the same person by more than one state (Ouma, 2019).

This bolsters the argument that multiple or double taxation can occur when a taxpayer is taxed more than once by one or more levels of government for the same taxable purpose. It has been maintained that in our nation, a true example of double or multiple taxation arises only when two or more tax authorities levy the same tax on the same person, property, or other tax base.

Ade (2011) opined that the situation will be different with the argument where several taxes are imposed on the same entity under different laws by different government.

According to Ehigeagbon (2011), double taxation occurs when two taxes are levied on the same income by the same entity during the same time for the same taxing purpose.Multiple taxation also refers to a scenario in which taxpayers are required to pay the same tax twice to various states or local governments in Nigeria, or even to the same tier of government in a different jurisdiction, for a single earning. This viewpoint is also reflected in the National Tax Policy, which states that "only in the area of multiplicity of tax that is avoidable and provided by the Constitution is where the tax, fee, or rate is levied on the same person in respect of the same liability by more than one state and local government councils"

(Adebisi&Gbegi, 2013).It has also been suggested that in the case of claimed double taxation, what has to be resolved is whether each of the taxes was lawfully levied by a competent body in conformity with the Constitution and any other applicable laws; if so, there is no question of double taxation. As a result, the argument is that the federal government does not tax several times.

There is nothing in the Constitution, according to Ayua (2009), that prohibits the same person or item from being taxed by both the federal and state governments when more than one legislative body has the ability to levy a tax. Another argument on Double Taxation is where individual shareholders of a company are cheated or punished twice for paying tax as personal income tax and also on the corporate income. This argument's premise is that shareholders own corporate earnings, yet the same shareholder is required to pay personal income tax. According to this interpretation, there has been a double taxation incident and practice. According to legal theory and actual circumstances, a corporation is not the same as individual shareholders, it is maintained that a company is a different entity from the investors (Konstantinos, Pantelis & Vangelis, 2018).

Tax multiplicity can appear in at least four different ways.

i) Scenario whereby local and state governments collect illegal obligatory payments by harassment and intimidation of payers without proper legal basis. It is collected by the use of stickers, the installation of roadblocks, and the use of revenue agents/consultants, including motor-park touts.

ii) Instances in which a taxpayer is confronted with requests from two or more levels of government for the same or comparable taxes. A excellent example is the simultaneous administration of the Value Added Tax (VAT) and Sales Tax.

iii) A scenario where two or more taxes are levied by the same level of government on the same tax base. Payment of Companies Income Tax, Education Tax, and Technology Levy by the same firm is an excellent example.

iv) Situations in which different government entities "impose taxes" through charging fees or other costs.

Recent talks on tax payers' resistance and non-compliance with tax obligations have prioritized double taxation. But the uncertainty of multiple taxing is a problem that must be addressed and clarified (Adebisi & Gbegi, 2013). For instance, a lot of tax payers believe that paying taxes to the federal, state, and municipal governments all at the same time constitutes triple taxation. Others who pay taxes believe that doing so to two distinct nations likewise constitutes double taxation. But as long as these taxes are legitimate, that is not the case.

Tax Avoidance

The employment of legal strategies to reduce an individual's or a company's income tax liability is referred to as tax avoidance. Typically, this is done by utilizing all permitted deductions and credits. It can also be done by giving tax-beneficial investments a higher priority, such as purchasing tax-free municipal bonds. Tax evasion, which depends on unethical practices like fabricating deductions and underreporting income, is not the same as tax avoidance.

Many taxpayers might use tax avoidance as a legal technique to avoid paying taxes or at the very least reduce their tax obligations. In truth, millions of people and organizations employ some type of tax evasion to reduce the amount they legally and properly owe to the Inland Revenue Service (IRS). Tax avoidance is sometimes referred to as a tax shelter in this context.

Taxpayers may benefit from tax avoidance by utilizing a variety of credits, deductions, exclusions, and loopholes, such as putting money in an Individual Savings Account (ISA) to avoid paying income tax on the interest earned on cash savings, investing money in a pension plan, or claiming capital allowances on items used for business purposes.

Tax avoidance is not against the law; but, it is frequently carried out by cunning taxpayers or businesses that reduce taxable revenues by exploiting legal loopholes. It is a legitimate way to change one's taxable income in order to pay less in taxes. Typically, tax credits and deductions are used to accomplish this. Tax avoidance entails prudent financial planning strategies that will ultimately result in the greatest possible exemption from Tax, such as Capital Gain Tax. It has been described as "a legal ruse intended to avoid paying taxes."

Companies undertake tax avoidance activities in order to increase shareholder value thereby reducing its tax liabilities and preserving the productive assets of the firm (Kim, Li & Zhang, 2013). While it is obvious that tax evasion in most industrialized nations is not in their best interests, illegitimate tax practices are more problematic for emerging nations like Nigeria as they undergo economic transformation.

Corporate tax avoidance lacks common definition as it might connote different thing to different people (Hanlon and Heitzman, 2010). A look at the corporate tax is corporate governance with a strong background knowledge of the legal and institutional requirements for tax issues which can help to formulate and establish a comprehensive governance policy that can ensures an appropriate mix of management of taxation through independent directors on the board; sets out to appropriate responsibilities of the board and the audit committees and ensures there is a company code of ethics for employees and management.

Anti-Avoidance Legislations

Anti-avoidance legislations are statutory laws that attempt to prohibit taxpayers from escaping liabilities by utilizing false or contrived transactions to avoid tax. Usually, there is no illegality involved in evading accountability. Anti-avoidance law is very prevalent in most nations, and the countries listed below are instances of where it is applicable.

Thankfully, the new Finance Act will bring about a number of improvements in the way taxes are administered. In order to open a business bank account or to continue using his bank account in connection with his business operations, for example, the amended section 49(1) of the Personal Income Tax Act mandates that everyone provide a Tax Identification Number. The Tax Identification Number is a number given to people and organizations to track their tax liabilities and government payments. By providing a Tax Identification Number, taxpayers who have a propensity of dodging taxes can be tracked by the Federal Inland Revenue Service.

The Finance Act of 2020 eliminated the provisions of Sections 34(4), (5), and (6) of the Personal Income Tax Act that granted the allowance for children and dependant relatives. This is not advantageous to those who falsely exaggerate the number of children they have or elderly parents they are caring for in order to benefit from tax benefits. In addition, the new Section 8 of the Value Added Tax Act stipulates severe penalties for failure to comply with the tax's need to register with FIRS. The amount due from this defaulter is N50,000 in the first month and N25,000 in each of the following months. Any tax payer who intends to break the law should think about the consequences before doing so.

The Value Added Tax Act's Section 28 was entirely replaced with a new one to reflect the fact that incorporeal things like rights, patents, trademarks, royalties, etc. are now covered by the VAT. Goods were not defined under the previous Value Added Tax Act. Due to the fact that incorporeal property did not qualify as "goods & services" under the previous terms of the VAT Act, tax payers asserted that it was not subject to VAT. As a result of the Law's explicit requirements, tax avoidance attempts will be challenging.

Tax Evasion

According to Edwin (2007), tax evasion is the deliberate attempt made by individuals, business entities, trustees, and other organizations to illegally withhold their tax payments and reflect the real and fair worth of their revenues. Tax evasion is defined as a willful disregard for the law or as conduct that directly contravenes tax rules, social conventions, and ethical principles in an effort to avoid paying taxes. Tax evasion is evidently demonstrated by the willful underreporting of income and the excessive claim of a tax deduction (Adebisi and Gbegi, 2013). Soyode and Kojola (2006) defined tax evasion as the deliberate and purposeful practice of failing to disclose all taxable income. It is a breach of tax regulations if a taxable person fails to pay the tax rate due after the minimum needed period (Temitope, Olayinka and Abdurafiu, 2010). Tax evasion is evident when people reduce, make, or announce misleading statements about their revenue tax responsibilities by taking advantage of inefficiencies in tax rules and regulations.

Tax evasion is a planned and purposeful conduct in which a taxpayer attempts to decrease his tax burden by using unlawful means. Tax evasion, according to Farayola (2013), is the fraudulent, dishonest, purposeful distortion or concealment of facts and statistics with the goal of avoiding or minimizing the amount of tax otherwise owed. Tax evasion is performed via purposeful acts of omission or commission, which are illegal offenses under tax legislation.

These acts of omission or commission may include: (a) failure to pay tax, such as withholding tax; (b) failure to submit returns; (c) omission or misstatement of items from returns; (d) darning relief (in Personal Income Tax), such as children who do not exist; (e) understating income; (f) documenting fictitious transactions; (g) overstating expenses; and (h) failure to respond to queries. Tax evasion, according to Farayola (2013), is the fraudulent, dishonest, purposeful distortion or concealment of facts and statistics with the goal of avoiding or minimizing the amount of tax otherwise owed.

Tax evasion, according to Arowomole and Oluwakayode (2006), is a deliberate effort by taxpayers to decrease their tax responsibilities using unlawful means, or an attempt not to pay tax due. The purposeful violation of both the intent and wording of the tax rules is a fundamental goal in tax evasion schemes. Thus, tax evasion is accomplished by the following methods: understatement of income, overstatement of expenditures, failure to file returns, omission/concealment of specific income sources, refusal to pay tax, and documentation of false transactions.

As a result, according to Kiabel and Nwokah (2009), the most frequent type of tax evasion in Nigeria is failing to file tax returns with the appropriate tax body. They propose that tax officials be constantly trained and re-trained on the job,that the government launch a deliberate and more aggressive public education campaign, and that state governments establish Revenue Courts with the authority to impose heavy monetary penalties and criminal sanctions.

These policies, on the other hand, could only be sacred if taxes are regarded and recognized as straightforward and equitable by taxpayers. The Lagos State Internal Revenue Service (LIRS) has locked off the premises of five businesses for allegedly avoiding tax by more than N100 million. According to the News Agency of Nigeria (NAN), the firms were sealed for failing to submit their tax due to the State Government from 2000 to 2007. Where tax cheating develops, the government is unable to provide appropriate vital services, resulting in dissatisfaction among honest taxpayers and societal inequalities (Omodero, 2019).

Additionally, any system that unfairly levies several taxes is unjust. Therefore, it appears that tax evasion and high taxation are related in a direct manner in Nigeria. Ipaye (2009) claims that as of 2002, Nigeria's various levels of government imposed up to 40 separate taxes and levies on its citizens. Many taxpayers have been discouraged by the multiplicity of taxes and levies.

Since many governments in developing nations have not made an effort or shown serious concern to identify and assess the causes of taxpayers' incentives to evade taxes and behave in ways that encourage evasion, tax evasion has become so pervasive in many of these nations. Additionally, they ignore the problem by focusing on other revenue streams like crude oil. Nigeria is a prime illustration of such conditions and a nation. As a result, the standard of life in the society would be seriously impacted whenever the money needed to streamline government operations cannot be attained.

Those nations who are regularly afflicted are extremely likely to raise tax rates or borrow more money, which might not only stifle private sector activity in their economies but also lead to debt traps that only get worse (Chiumya, 2006). Tax evasion, on the other hand, distorts the distribution of resources and income when the perfect market principle is taken into account.

Effects of Tax Avoidance and Tax Evasion on the Nigerian Economy

Tax avoidance and evasion lower the money expected to be earned from all individuals, which has an impact on the economy. As a result, the nation has financial hardship and is unable to fulfill its obligations to its citizens. The need to borrow substantial quantities of money from other powerful countries will then emerge, among other things, to supply facilities. The poor, who rely entirely on the government, bear the brunt of the country's inability to repay its obligations due to the country's ongoing low income collection.

According to reports, Nigeria loses billions of dollars in tax collections practically every year due to unreformed tax regimes and ineffective tax laws that has assisted tax avoidance and evasion.

The following are the economic consequences of tax avoidance and evasion;

Inability of the Government to execute socio-economic programme: In every country, a lack of cash inevitably prohibits the government from carrying out its obligations for the welfare of the people. Basic necessities such as the construction of excellent roads, the provision of water, the construction of public schools, the upkeep of infrastructure, the payment of civil officials' wages, and so on become extremely difficult to achieve.

The reduction in Revenue: A significant decrease in the amount of money the government would have earned through taxation results from tax avoidance and evasion. As was already said, it makes the country susceptible to borrowing, inhibits it from engaging in foreign trades that would strengthen the economy, and may never put it in a position to assist other nations who may be in need.

Stagnancy in economic growth and development: Everything that has been said thus far revolves on this idea. Taxes are paid with the intention of fostering economic growth and development. This is quite difficult to do when people choose not to pay taxes. The government's ability to carry out several initiatives relating to the welfare of its residents and engage in international trade in order to forge alliances with the nations that matter in the globe is made possible by tax revenue.

List of Approved Taxes and Levies for the Three Tiers of Government

The Joint Tax Board (J.T.B.) has been authorized by the government to publish the following list of taxes and levies that will be collected by the three levels of government:

(A) Taxes collectible by the Federal Government

(1) Companies income tax;
(2) Withholding tax on companies;
(3) Petroleum Profit Tax;
(4) Value-added tax (VAT);

(5) Education tax;
(6) Capital gains tax - Abuja residents and corporate bodies;
(7) Stamp duties involving a corporate entity;
(8) Personal income tax in respect of:
- Armed forces personnel;
- Police personnel;
- Residents of Abuja FCT;
- External Affairs officers; and
- Non-residents.

(B) Taxes/Levies Collectible by State Governments

(1) Personal income tax:
- Pay-As-You-Earn (PAYE);
- Direct (self and government) assessment;
- Withholding tax (individuals only);

(2) Capital gains tax;
(3) Stamp duties (instruments executed by individuals);
(4) Pools betting, lotteries, gaming and casino taxes;
(5) Road taxes;
(6) Business premises registration and renewal levy;
- urban areas (as defined by each state):
- maximum of N 10,000 for registration and N5 ,000 for the renewal per annum
- rural areas
- registration N2,000 per annum
- renewal N 1,000 per annum

(7) Development levy (individuals only) not more than N100 per annum on all taxable individuals;
(8) Naming of street registration fee in state capitals
(9) Right of occupancy fees in state capitals;
(10) Rates in markets where state finances are involved.

(C) Taxes/Levies Collectible by Local Governments

(1) Shops and kiosks rates;
(2) Tenement rates;
(3) On and off liquor license;
(4) Slaughter slab fees;
(5) Marriage, birth and death registration fees;
(6) Naming of street registration fee (excluding state capitals):
(7) Right of occupancy fees (excluding state capitals);
(8) Market/motor park fees (excluding market where state finance are involved);
(9) Domestic animal license;
(10) Bicycle, truck, canoe, wheelbarrow and cart fees;
(11) Cattle tax;
(12) Merriment and road closure fees;
(13) Radio/television (other than radio/TV transmitter) licenses and vehicle radio license (to be imposed by the local government in which the car is registered);
(14) Wrong parking charges;
(15) Public convenience, sewage and refuse disposal fees;
(16) Customary, burial ground and religious places permits; and
(17) Signboard/advertisement permit.

Taxpayers' Compliance Attitude in Nigeria

A crucial element of every tax system is how it is managed, claim Bahl and Bird (2008). A sustainable and effective tax system must be developed and maintained, and no tax system is better than its administration. Furthermore, it is acknowledged that one crucial aspect that has the potential to have a big impact on a taxpayer's tax compliance behavior is how fair they believe the tax system to be. The maximization of taxpayer compliance across the board with their tax responsibilities is a key goal of tax administration.

Unfortunately, tax administration is frequently inadequate and plagued by widespread evasion, corruption, and coercion in many developing nations, including Nigeria. According to Gilligan and Richardson (2005), a tax system that the public feels is unjust may be less effective, which will incentivize taxpayers to act in a noncompliant manner. Nigeria continues to have one of the lowest tax compliance levels in Africa, despite having a wealth of natural resources, human capital, and economic potential, according to a 2010 CITN report on income tax administration. This is true of some other developing nations as well.

All of the attempts made to improve tax administration and collection as well as to guarantee a high level of taxpayer compliance have been ineffective so far (Ezeoha & Ogamba, 2010; Odusola, 2006).

Multiple Taxes and Taxpayers' Compliance

Taxpayers' actions can be influenced by a variety of taxes. However, tax disobedience on the part of taxpayers has been characterized as a global phenomenon connected to tax administration in both developed and developing nations (Goradichenko, Martinez-Vanzquez, and Peter, 2009; Chau & Leung, 2009).

Although numerous tax methods are at the top of this list (Sani, 2005), additional factors have been found as having an impact on taxpayer compliance. Corruption (Oyeaso et al., 2009; Abati, 2009), poor tax administration (Bahl and Bird, 2008), individual taxpayer financial condition (Stack and Kposowa, 2006; Bloomquist, 2003), political instability, poor utilization of tax funds (Odusola, 2003), the presence of a large informal economy (Terkper, 2003), a high tax burden on taxpayers, and personal decision not to comply with tax obligations are among such factors. The desire of the taxpayers to abide by a country's tax rules is one factor that determines how much tax money the government will produce to fund its spending program. Furthermore, it is common knowledge that some individuals dislike paying taxes, which makes it challenging for tax authorities to impose and collect taxes everywhere and at any time (Alm, Martinez-Vazquez, & Schneider, 2003).

Theoretical Underpinning.

Laffer Curve Theory

The Laffer curve theory of taxation propounded by Arthur Laffer in (1979) as cited in Afuberoh & Okoye (2014). With a focus on taxable income elasticity, the curve depicts a hypothesized link between taxation rates and the consequent amounts of government revenue. The theory presupposes that at the extreme tax rates of 0% and 100%, the government collects zero (0) revenue because tax payers change their behavior in response to the tax rate, either by losing their incentive to do business or by coming up with numerous ways to evade tax, just like at 0% tax rate where no revenue is raised (Laffer, 2004). The general form of the Laffer curve does not specify the type of tax rates the government levies in different taxes. However, the Laffer curve may be used to analyze how different taxpayers react to different taxes imposed by the state or the federal government. The Laffer curve specifically refers to marginal income tax rates–the rate of tax paid on an additional naira of income from salary or business ventures.

Laffer describes the curve with illustrative effects that rates from multiple taxes can have on revenues generated. The first effect may be an arithmetic one brought on by an increase/ (reduction) in tax revenues as a result of a rise (fall) in the number of taxes

(Amadeo, 2020). The second, which first seems contentious, has an economic impact on taxpayers as a result of an increase /(reduction) in tax revenues, which leads to tax avoidance and evasion as a consequence of a drop (increase) in tax rates as a result of incentives (disincentives) generated to encourage compliance.

The Laffer curve's main economic conclusion is that lower tax rates encourage individuals to work harder and create more, which boosts revenue, while higher tax rates have the reverse effect. Laffer points out that because the two impacts always go in the opposite direction, it is difficult to determine how many taxes affect revenue. For instance, multiple taxation must fall within list and particular taxes as described in the Nigerian tax laws and processes in order to minimize multiple taxation and enhance tax income. The economic effect will be greater and more favorable in this range than the arithmetic effect (Amadeo, 2020).

Empirical Review

Multiple tax techniques and taxpayers' non-compliance attitudes were examined by Sankay et al. (2013) in Nigeria. The study employed a structured questionnaire to collect data from a sample of 209 respondents and used that data to give empirical evidence of the impacts of various tax methods on taxpayers' compliance attitudes. According to the results of the correlation research, many tax practices have a substantial impact on taxpayers' compliance attitudes, and in Nigeria, various tax practices are a result of corruption, subpar tax administration, greed, and unjust revenue allocation formulas. As a result, we propose a clear dichotomy of the many taxes that might be collected by each level of government. This would considerably help Nigeria's tax system be effective and efficient.

In their 2015 study, Ocheni and Gemade look at how numerous taxes affect the performance of small and medium-sized businesses (SMEs). With 91 subjects, the study used a survey research approach. A self-administered questionnaire was utilized to gather data, and the researchers calculated their sample size to come up with 74. Simple percentages were used in the study's quantitative data analysis, and an ANOVA was used to assess the research hypotheses. The results showed that various taxes have a detrimental influence on SMEs' survival and that there is a substantial association between a SMEs' size and its capacity to pay taxes.

Tabet and Onyeukwu (2019) investigated the influence of multiple taxation on the financial performance of small and medium-sized firms (SMEs) in Abuja, Nigeria. The study then surveyed fifteen (15) chosen SMEs in Abuja's AMAC region, with a population of four hundred and fifteen (415) respondents and a sample size of two hundred (200), as estimated by the RAOSOFT Sample Size Calculator. Two hundred (200) questionnaires were distributed. ANOVA (analysis of variance) was used to assess the study hypotheses at a 5% significance level. After analyzing the data, it was discovered that the majority of respondents strongly agreed with all of the questions given on the impact of multiple-taxation and disproportionate multiple-taxation on the financial performance of SMEs in Abuja.

The implications of multiple taxes on the expansion of small and medium firms in Nigeria were examined by Ilemona, Nwiteand, and Oyedokun in 2019. The study used a questionnaire to collect data from 131 respondents and utilized a survey design. Non-parametric statistics like mean score, standard deviation, and z-test were used to experimentally assess the data. The findings imply that multiple taxes have hampered the expansion of SMEs in Nigeria as many owners of these companies expressed a reluctance to start new ventures or grow their current ones out of concern for the multiple taxes that continue to eat up a sizable portion of their profits.

Adebisi and Gbegi (2013) investigate the impact of tax avoidance and evasion on Nigerian personal income tax administration. The survey design was used in the study in Nigeria, with special reference to the Federal Inland Revenue Service in Abuja. Three hundred and fifty (305) personnel of the Federal Inland Revenue Service Abuja comprise the sample size. The study makes use of both primary and secondary data. To evaluate the hypotheses, the study employed Analysis of Variance (ANOVA). The findings show that enlightenment and proper use of tax money on public goods discourage tax avoidance and evasion, whereas high tax rates stimulate tax avoidance and evasion. Personal income tax generation is not noteworthy, and personal income tax rates are excessively high. According to the study's findings, tax avoidance, tax evasion, tax rates, and the administration of personal income tax in Nigeria all have a direct and favorable link. The government is thus advised to launch a deliberate and more active public awareness campaign, regularly educate and retrain tax officers on the job, and lower tax rates for the poor.

In the Southwest of Nigeria, Akinleye and Ogunmakin (2016) conducted study on the impact of tax evasion on the execution of the government budget. Using a simple random selection method, the states of Ekiti, Ogun, Ondo, and Osun were chosen for the study, and secondary data on capital gains tax (CGT), pay-as-you-earn (PAYE), value-added tax (VAT), and withholding tax (WHT) were obtained and used for the analysis. According to the data, tax evasion in the states prevented 61% of the states' expected earnings from being realized. As a result, the study found that tax evasion reduced the predicted economic growth and development that would have been attained by causing the government budgets in the chosen states to perform poorly.

Folayan and Adeniyi (2018) used primary and secondary data covering the years 2011 to 2016 to assess the consequences of tax evasion on government income collection in Oyo State. Additionally, descriptive and inferential statistical methods were used in the study's analysis, and the results showed that the predicted income between 2011 and 2016 was not achieved. Therefore, the results showed that tax evasion resulted in revenue loss, which meant that tax evasion had a negative impact on the state of Oyo's ability to generate income domestically.

Omodero (2019) investigated tax evasion and its effects in a growing economy, with Nigeria as a case study. The study analyzes secondary data from 1991 to 2018 using the ordinary least squares multiple regression approach. The data show that tax cheating has a considerable negative impact on economic growth, but the underground economy has a significant beneficial impact on Nigeria's economic growth.

Methodology

The research design for this study is the survey research design. The population of the study consists of taxpayers and tax administrators in Edo State totaling882,82, (Edo State Internal Revenue Service, 2020) contains the subunit of individuals, corporate organizations and sole proprietors in Edo State.

Table 3.1

Respondents Group	**Population**
Edo State taxpayers (IRB) employees in private and public sector	151,974
Directors, Edo State Ministry of Finance	6
Managers of Incorporated Companies	35,095
Senior Staff of Edo State Internal Revenue Services	247
Self-Employed People (Proprietors)	695,505
Total	**882,827**

Source; Edo State Internal Revenue Service, 2023

The sample for this study is 400 respondents using simple random sampling technique which was derived from the population of the study in the above table, by adopting Taro Yamane’s formula (1967) as shown below. The simple random sampling was adopted because its simplicity in administration.

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

Where
n = Sample size
N = Population of the study
e = error margin (0.05)
n = 882827/1+882827(0.0025)
n = 882827/2208.07 = 399.82~ 400

The source of data employed in this study was the primary data which was carefully obtained from questionnaire administered to tax administrators from Edo State Internal Revenue Service (EIRS) and taxpayers consisting of individuals, corporations and sole proprietors operating in Edo State using 3 points linkert scale.

The expert judgment technique was used to assess the instrument's face and content validity. In this respect, the supervisor was provided a sample of the drafted copy of the questionnaire, who made the required modifications and comments. The final instrument was structured in accordance with the supervisor's recommendations. The research instrument's dependability was based on the test and re-test approach, and the researcher conducted a reliability test for two weeks using a different organization than the sample for the study.

Simple Percentage was used to analyze the data while Pearson product moment correlation coefficient was used to test the hypothesis in other to either accept or reject the null hypothesis.

Statistical package for social science (SPSS) software would be deployed for easy computation.

Data Analysis and Interpretation

Effect of multiple taxes on tax avoidance behavior of tax payers

The table below summarizes the percentage of respondent to the options available for the questions under this category.

Table 1. Responses to questions on effect of multiple taxation on tax avoidance.

S/NO	DETAILS OF QUESTIONS ASKED	A(%)	U(%)	D(%)
1	Corporate and individual tax payers adopt tax planning strategy that could reduce their tax liability. E.g Early filing of tax return	63.97	16.63	19.40
2	Management of Incorporated Companies utilizes all tax incentives available due to multiple taxes.	68.01	10.08	21.91
3	Proprietors of small business hide under the problem of multiple taxes by utilizing government incentives to reduce tax liability.	61.46	18.89	22.42
4	Corporate organizations, individuals and proprietors of businesses react to the harsh economy; hence they do not want to lose money in the form of multiple taxation.	59.70	18.39	21.91
5	Individual tax payers undertake some government approved contributions like life insurance and pension scheme so as to reduce their tax liability, thereby avoiding taxes.	75.06	9.06	15.87

Source: Researcher’s field work 2023

The analysis of research questions above shows that greater percentage agreed that multiple taxation leads to tax avoidance by taxpayers. This is reflected on the above 50% response on each of the questions that taxpayers responded to.

Ascertaining the effect of multiple taxes on tax evasion behavior of the taxpayers in Edo state

Table 2. Responses to questions on effect of multiple taxation on tax evasion.

S/NO	DETAILS OF QUESTIONS ASKED	A(%)	U(%)	D(%)
1	Corporate organizations tend to evade taxes by storing wealth outside the country.	67.76	11.08	21.16
2	Corporate and individual taxpayers submit false tax returns because of their evasion behavior towards multiple taxes.	73.30	9.32	17.38
3	Multiple taxes have made proprietors to under report daily earnings in order to evade some tax payment.	71.79	13.10	15.11
4	Corporate organizations and Proprietors tend to build up expenses that are not realistic in order to reduce taxable profit	70.28	20.15	9.57
5	Proprietors evade tax through unremitted cash payment not report it in the tax form.	70.03	5.79	24.18

Source: Researcher's field work 2022

The analysis of research questions above shows that greater percentage agreed that multiple taxation leads to tax evasion by taxpayers. This is reflected on the above 60% response rate under "agree" on each of the questions that taxpayers responded to.

Determining whether multiple taxes influence taxpayers' compliance behavior in Edo state

Table 3. Responses to questions on effect of multiple taxation on tax compliance.

S/NO	DETAILS OF QUESTIONS ASKED	A(%)	U(%)	D(%)
1	Government inability to provide adequate basic facilitates from revenues generated from multiple taxation is a reason for tax payer's noncompliance.	64.74	19.65	15.62
2	Management of Incorporated Companies tax remittances are not in compliance with tax laws due to multiple taxes.	67.51	8.56	23.93
3	Corporate organizations do not comply in rendering their returns on due date as a result of many returns they have to render.	57.93	11.08	30.98
4	Multiple taxes can hinder business growth by reducing profit hence proprietors do not comply to tax laws but find reasons for not being compliant.	72.54	13.35	14.11
5	Tax non-compliance is a willful act for not paying taxes	72.79	10.33	16.88

Source: Researcher's field work 2023

The analysis of research questions above shows that greater percentage agreed that multiple taxation has significance influence on compliance level of the tax payers. This is reflected on the above 60% response rate under "agree" on each of the questions that taxpayers responded to.

Hypotheses Testing

The hypotheses for the study were tested using Pearson's Product Moment Correlation analysis. It measures the strength of linear relationship between the variables under study as denoted by r. However, Pearson product-moment correlation in this study helps to draw conclusion from the data sourced from the survey. The probability value (p) was used in taking decisions on the null hypotheses.

Decision Rule

If p-value is less than or equal to 0.05, the null hypothesis is rejected, but if p-value is greater than0.05, the null hypothesis is accepted.

Hypotheses One

There is no significant relationship between multiple taxes and tax avoidance behavior of taxpayers in Edo State**.**

Table 4: Pearson's Correlation on multiple taxes and tax avoidance behavior of the taxpayers.

Variables	N	Pearson's r	Sig. (2-tailed)
Multiple taxes Tax avoidance	397	0.690	0.0045

α = 0.05
Source: Authors computation 2023

The above table revealed that Pearson's r value of 0.690 with p-value of 0.0045 at two tailed test. The result revealed that that there is a strong positive linear correlation between multiple taxes and tax avoidance behavior of the taxpayers in Edo State. The coefficient, r = 0.690 implies that a unit increase in multiple taxes will bring about tax avoidance behavior of the taxpayers in Edo State. The coefficient, r, does not specify a causal relationship between variables, it could be the other way round.

However, the p-value of 0.0045 is less than the alpha level of significance of 0.05 and implies that there is a statistical significance relationship between variables under study. That 0.0045 < 0.05 i.e. at 5% level of significance, we therefore reject the null hypothesis one which states that there is no significant relationship between multiple taxes and tax avoidance behavior of the taxpayers in Edo State.

Hypotheses Two:
There is no significant relationship between multiple taxes and tax evasion behavior of the taxpayers in Edo State.

Table 5: Pearson's Correlation on multiple taxes and tax evasion behavior of the taxpayers.

Variables	N	Pearson's r	Sig. (2-tailed)
Multiple taxes Tax evasion	397	0.726	0.0010

α = 0.05
Source: Authors Computation 2023

The above table revealed that Pearson's r value of 0.726 with p-value of 0.0010 at two tailed test. The result revealed that that there is a strong positive linear correlation between multiple taxes and tax evasion behavior of the taxpayers in Edo State. The coefficient, r = 0.726 implies that a unit increase in multiple taxes will bring about a concurrent increase in tax evasion behavior of the taxpayers in Edo State. The coefficient, r, does not specify a causal relationship between variables, it could be the other way round.

However, the p-value of 0.0010 is less than the alpha level of significance of 0.05 and implies that there is a statistical significance relationship between variables under study. That 0.0100< 0.05 i.e. at 5% level of significance, we therefore reject the null hypothesis one which states that there is no significant relationship between multiple taxes and tax evasion behavior of the taxpayers in Edo State.

Hypotheses Three: There is no significant relationship between multiple taxes and taxpayers' compliance behavior in Edo State**.**

Table 6: Pearson's Correlation on multiple taxes and taxpayers compliance behavior of the taxpayers.

Variables	N	Pearson's r	Sig. (2-tailed)
Multiple taxes Taxpayers compliance	397	-0.688	0.0002

α = 0.05

Source: Authors Computation 2023

Table 6 revealed that Pearson's r value of -0.688 with p-value of 0.0002 at two tailed test. The result revealed that that there is a strong negative linear correlation between multiple taxes and taxpayers compliance behavior in Edo State. The coefficient, r = -0.688 implies that a unit increase in multiple taxes will bring about a reduction in taxpayers compliance behavior in Edo State. The coefficient, r, does not specify a causal relationship between variables, it could be the other way round.

However, the p-value of 0.0002 is less than the alpha level of significance of 0.05 and implies that there is a statistical significance relationship between variables under study. That 0.0002< 0.05 i.e. at 5% level of significance, we therefore reject the null hypothesis one which states that there is no significant relationship between multiple taxes and taxpayers' compliance behavior in Edo State.

Discussion of Findings

In the test of hypothesis one the result revealed that Pearson's r value of 0.690 with p-value of 0.0045 at two tailed test. The result shows that there is a strong positive linear correlation between multiple taxes and tax avoidance behavior of the taxpayers in Edo State. The coefficient, r = 0.690 implies that a unit increase in multiple taxes will bring about tax avoidance behavior of the taxpayers in Edo State. The coefficient, r, does not specify a causal relationship between variables, it could be the other way round. Consequently, the p-value of 0.0045 is less than the alpha level of significance of 0.05 and implies that there is a statistical significant relationship between variables under study. That 0.0045 < 0.05 i.e. at 5% level of significance, we therefore reject the null hypothesis one which states that there is no significant relationship between multiple taxes and tax avoidance behavior of the taxpayers in Edo State. This implies that there is a strong positive linear correlation between multiple taxes and tax avoidance behavior of the taxpayers in Edo State. This finding supports the study by Mohammed, Enyinna and Mohammed (2013) work found that there is a significant correlation between multiple taxation and tax avoidance behavior of the taxpayers.

In the test of hypothesis two the result indicated Pearson's r value of 0.726 with p-value of 0.0010 at two tailed test. The result shows that there is a strong positive linear correlation between multiple taxes and tax evasion behavior of the taxpayers in Edo State. The coefficient, r = 0.726 implies that a unit increase in multiple taxes will bring about a concurrent increase in tax evasion behavior of the taxpayers in Edo State. The coefficient, r, does not specify a causal relationship between variables, it could be the other way round. However, the p-value of 0.0100 is less than the alpha level of significance of 0.05 and implies that there is a statistical significance relationship between variables under study. That 0.0100 < 0.05 i.e. at 5% level of significance, we therefore reject the null hypothesis one which states that there is no significant relationship between multiple taxes and tax evasion behavior of the taxpayers in Edo State. This implies there is a strong positive linear correlation between multiple taxes and tax evasion behavior of the taxpayers in Edo State.

This finding is in line with Ademola, Imosemi and Adewumi (2019) who found that multiple taxes in Nigeria have significant influence on tax evasion behavior.

In the test of hypothesis three the result revealed that Pearson's r value of -0.688 with p-value of 0.0001 at two tailed test. The result revealed that that there is a strong negative linear correlation between multiple taxes and taxpayers compliance behavior in Edo State. The coefficient, r = -0.688 implies that a unit increase in multiple taxes will bring about a reduction in taxpayers compliance behavior in Edo State. The coefficient, r, does not specify a causal relationship between variables, it could be the other way round.

However, the p-value of 0.0002 is less than the alpha level of significance of 0.05 and implies that there is a statistical significant relationship between variables under study. That 0.0100 < 0.05 i.e. at 5% level of significance, we therefore reject the null hypothesis one which states that there is no significant relationship between multiple taxes and taxpayers' compliance behavior in Edo State. This implies that there is a strong negative correlation between multiple taxes and taxpayers compliance behavior in Edo State. This finding contradicts the study by Sankay, et al., (2013) who found that multiple tax practices significantly affects taxpayers' compliance attitude.

Summary of Findings

This study was embarked upon in order to evaluate multiple taxation and the behavior of taxpayers in Edo State, Nigeria. This was done in a bid to provide answers to the research questions raised. As a result of the analysis of data collected, the following were the findings obtained.

In the test of research question one the result shows that corporate and individual taxpayers adopt tax planning strategic that will reduce their tax liability, e.g. early filing of tax return and that management of incorporated companies utilizes all tax incentives available due to multiple taxes. The result also revealed that proprietors of small business hide under the problem of multiple taxes by utilizing government incentives design to reduce tax liability and that corporate organizations, individuals and proprietors of businesses react to the harsh economy, hence they do not want to lose money in the form of multiple taxation. The result further revealed that individual taxpayers undertake some government approved contributions like life insurance and pension scheme so as to reduce their tax liability, thereby avoiding taxes.

In the test of research question two the result indicated that corporate organizations tends to evade taxes by storing wealth outside the country and that corporate and individual taxpayers submit false tax returns because of their evasion behavior towards multiple taxes. The responses show that multiple taxes have made proprietors to under report daily earnings in order to evade some tax payment and those corporate organizations and Proprietors tend to build up expenses that are not realistic in order to reduce profit that will be taxed upon. The result also shows that proprietors do evade tax when they are paid in cash for a job and not report it in the tax form.

In the test of research question three the result demonstrates that government inability to provide adequate basic facilitates from revenues generated from multiple taxation is a reason for tax payer's noncompliance and that management of incorporated companies tax remittances are not in compliance with tax laws due to multiple taxes. The result shows that corporate organizations do not comply in rendering their returns on due date as a result of many returns they have to render and that multiple taxes can hinder business growth by reducing profit hence proprietors do not comply to tax laws but find reasons for not being tax compliant. The result shows that tax non-compliance is a willful act by all aggrieved tax payers due to non-accountability and transparency on the part of government.

Conclusion

The following conclusions were reached based on the study's findings

1) Multiple taxes have a high positive link with taxpayers' tax evasion behavior in Edo State.
2) Multiple taxes have a substantial positive link with taxpayers' tax evasion behavior in Edo State.
3) In Edo State, multiple taxes have a high negative link with taxpayer compliance behavior.

Recommendations

Based on the findings of this study, the following recommendations were made:

1) To reduce multiple tax practices in Edo State, different taxes placed on taxpayers should be harmonized according to the authorized list of taxes collectible by each tier of government. As a result, multiple government departments and parastatals should work together on tax administration.
2) 2) To prevent people and business organizations from being persuaded into paying taxes they are not required to, a list of acceptable taxes should be made available to them. Additionally, taxpayers need to be adequately informed on tax rules and the consequences of breaking them.
3) Multiple taxation should be discouraged among the three tiers of government to minimize tax evasion among taxpayers.
4) To induce voluntary compliance, the government should be more responsive to the welfare needs of the citizens. The Nigerian tax system can effectively generate more revenue if only the citizens have the trust and confidence in the authority. For example, Lagos state in the recent time is generating huge revenue due to the fact that many corporate bodies and individuals can visibly feel the development impact of their contributions.

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