



# Multiple taxation in Rivers State

The causes and impacts on businesses

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## The causes and impacts on businesses

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## Summary

Multiple taxation is one of the biggest issues for women and young people in Rivers State. Despite the Rivers State Government's claim of ending multiple taxation in 2023, the findings in this research illustrate that the problem persists, and continues to have significant impacts on citizens and businesses. This document aims to inform the public and the government on the causes, impacts, and potential solutions to multiple taxation.



### What is multiple taxation?

Multiple taxation refers to legal taxes charged more than once for the same thing, or additional charges that are outright illegal. This includes taxes, levies, fees, and other charges. Citizens and businesses in Rivers State pay up to 75 taxes, with at least 10 that appear to be multiple taxation.



### Who is taxing citizens and businesses?

These taxes are collected by all tiers of government (local, state, and federal), 'taskforces', consultants, business unions and associations, security agents, vigilante groups, communities, and gangs. Collection agents, especially unofficial ones, often use threats, destruction, and violence against taxpayers.



### What types of businesses are impacted?

All businesses are confronted with multiple taxation, but smaller, unregistered businesses are more vulnerable, especially those run by young people and women. Out of all sectors, commercial transporters are the most likely to pay and often pay several times.



## What is the impact on businesses?

Multiple taxation imposes a financial burden on most businesses, reducing profit margins, increasing prices businesses must charge customers and clients, preventing expansion and investments, and increasing stress levels. More than half of businesses surveyed reported that they have been harmed by a tax collector; nearly one in four said they have faced verbal abuse, or have had their properties seized; one in five said they have been physically attacked; while one in six said their business had been shut down.



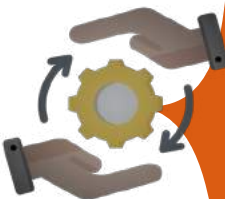
## Why does multiple taxation persist?

Different tiers of government have not harmonised the tax system, and compete to increase their revenues. ‘Consultants’ and ‘taskforces’ are employed by state or local governments, typically as a reward for their political support, and abuse the powers vested in them to make money for themselves or their political sponsors. Businesses continue paying because they fear the consequences of not paying, and it is very difficult to report or challenge these fees.



## What has the government done to prevent it?

Successive federal and state government administrations have pledged to end the menace. Committees have been established to assess the situation and make recommendations, but none appear to be implemented yet. Taskforces and consultants have been dissolved for abusing their powers, but new ones were appointed with the same problems. The Rivers State Government digitised the tax system in 2019, but only 8% of businesses say that they use it. The Federal Government established a committee in 2023 to streamline the number of taxes to fewer than 10, and say they are currently working on a new national tax policy, but this has not been released yet.



## What do we want to happen?

The tax system should be harmonised within the state, and then with the new national system that is currently being streamlined. State laws should be passed to criminalise charges outside this framework, and there should be a public sensitisation campaign on what taxes are due, and who can legally collect them. In parallel, the digital payment platform needs to be improved, and a complaints mechanism needs to be rolled out. Opportunities to work with business associations and civil society organisations to achieve these objectives should also be explored by the Rivers State Government.

# Key statistics

**75**

official charges applicable to businesses in Rivers State



**17**

official charges that appear to be multiple taxes, and likely more



**65%**

of businesses think they pay multiple taxation



**57%**

of business have been personally harmed by tax collectors



**1/4**

had their properties seized



**1/5**

have been physically attacked



**1/6**

had their business shut down





Buyers in front of a grocery shop in Port Harcourt

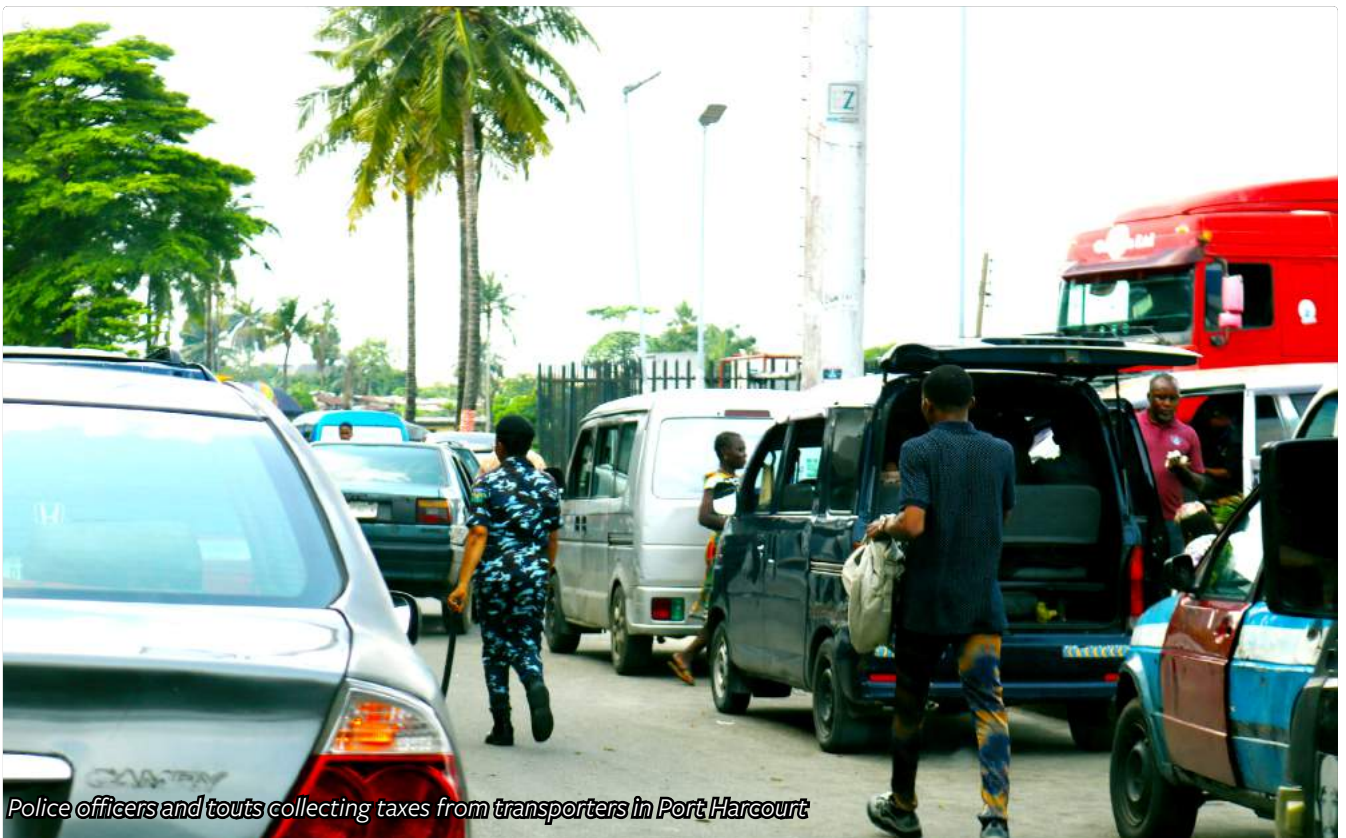
# Introduction

Multiple taxation is one of the biggest issues for women and young people in Rivers State. Our research found that the current system disproportionately harms them, prompting a call for greater awareness about the impacts on their lives and the need for reform by the Rivers State Government (RSG). They want the system to be fixed, and call on the RSG to design policies and initiatives to address this pressing issue.

In the course of the research, we explored the causes and impacts of multiple taxation on citizens and businesses. The findings demonstrate that although the Rivers State Government claims it ended multiple taxation in 2023, the problem persists, allowing a few with power to steal the hard-earned income of citizens, through an inefficient tax regime characterised by corruption, intimidation, and often violence.

This research is based on a survey of 1,200 business owners, a focus group discussion with tax collection officials and civil society groups, and interviews with several informal business associations, illegal collection agents (also known as ‘touts’), and their bosses. These were conducted in March 2024. The research builds on a similar study conducted by PIND in Rivers, Abia, and Delta States (2022), as well as several media investigations, and academic journals.

The objective of this document is to inform the public and the government about the causes and impacts of multiple taxation and to propose potential solutions. By doing so, we hope to contribute to the development of a fairer and more efficient tax system in Rivers State.

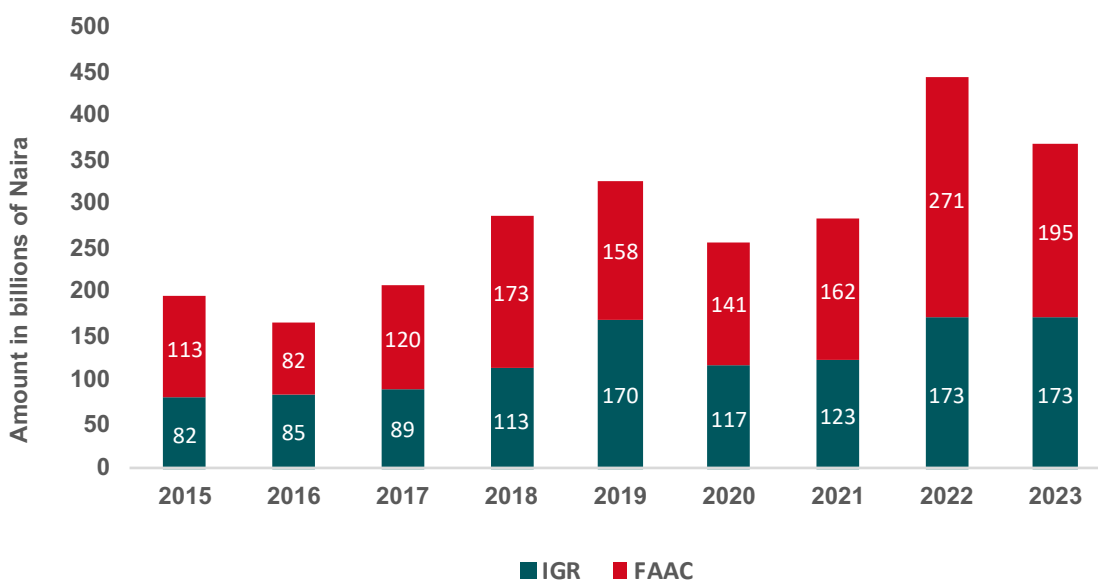


*Police officers and touts collecting taxes from transporters in Port Harcourt*

## Why is taxation important?

Taxes have been universally acknowledged as the most effective means of funding critical infrastructure, social services, and stimulating economic growth and sustainable development.<sup>1</sup> It is the legal duty of government at all levels to collect taxes and levies, and citizens and businesses to pay them. To adequately collect taxes, there has to be a robust tax administration system that is simple, transparent, accountable, fair, and progressive, with the potential to block leakages, avoidance, evasion and abuse of civic rights.<sup>2</sup>

### Rivers State Government Finances



The Rivers State tax system generates the second highest revenue in the country following Lagos State. The state's internally generated revenue (IGR) has seen significant growth over time – doubling between 2015-2023 from N82 billion to N173 billion (however, it is important to note that the value of the Naira has decreased in real terms throughout this period). Unlike many other states in the country, the IGR in Rivers State is not far behind the amount it is allocated from the Federal Government (through FAAC) (just 11% lower in 2023). Despite this impressive revenue generation, the process of tax collection in Rivers State is fraught with challenges. As this report will demonstrate, the current tax collection system is disorganised and detrimental to the business community.

## How well is Nigeria's tax system performing?

Nigeria's tax system is currently underperforming and generates little revenue for the government. The latest available data shows that tax revenues were equivalent to 10.8% of the Gross Domestic Product (GDP) in 2021.<sup>3</sup> While this has increased significantly over recent years (from 5.5% in 2020), it remains significantly below the average for African countries, which stands at 15.6%. Meanwhile, Nigeria faces a severe revenue crisis, and the IMF reports it has with one of the worst revenue-to-GDP ratios in the world, ranking Nigeria 191 out of 193 countries.<sup>5</sup>

In response to this dire situation, governments at all levels (national, state and local) have increasingly resorted to taking loans to pay their recurring costs, invest in critical infrastructure, provide other social services such as education, healthcare, water and sanitation and security, and even to make repayments on other debts. The escalating revenue shortfalls and debt burden have created budget deficits that have precipitated Nigeria's revenue crisis, with profound implications for the well-being of Nigerian citizens. There is less investment into infrastructure and services, and increasing debt levels will constrain the finances of future generations. In reality, urgent and substantial increases are needed in these areas to address these issues. On the current trajectory, by 2030, it is projected that 23 million Nigerians will be living in poverty, and 80 million working-age citizens will be without a full-time job.<sup>6</sup>

## What is multiple taxation?

The Nigerian National Tax Policy (2012) defines multiple taxation as: “*the imposition of the same or similar taxes on the same income base, transaction or person by one or more levels of government, in one or more jurisdictions*”.<sup>7</sup> The Foundation for Partnerships in the Niger Delta (PIND) elaborated on this definition to include:

*“Various unlawful payments being collected by the same, or various tiers of government, without appropriate legal backing. Collection is typically done through intimidation and harassment of the payer, through revenue agents and touts. It may involve the threat of, or actual sealing of a business premises, holding a vehicle on the road, or arresting individuals.”<sup>8</sup> Recently, the Federal Government started referring to these as ‘nuisance taxes’.<sup>9</sup>*

An enhanced definition that encapsulates all of this could be:

*“Multiple taxation refers to taxes that are the same or similar to other legal taxes, or outright illegal, and charged to citizens and businesses. They can be (1) legal, backed by laws and the constitution, and charged by the federal, state, and local tiers of government, as a part of an uncoordinated and competitive tax system, or (2) illegal, and often embezzled, by government officials abusing their powers, non-government actors using intimidation and violence, or a combination of the two working together.”*





Road safety officials on their duty post, Port Harcourt

# Research findings

## What are the different types of multiple taxation?

This section will outline the different types of multiple taxation – both legal and illegal - and the actors who are enforcing these charges. The methods, impacts, and factors perpetuating the problem will be discussed in later sections.

### *Legal*

In Nigeria's complex tax system, different tiers of government collect various taxes. As a result, businesses can pay multiple taxes for the same thing to multiple tiers of government (local, state, federal), and even to different agencies within the same tier. These remain legal so long as they are in line with laws, constitutional powers, and approved lists.<sup>10</sup> The different tiers of government are competing to increase their shares of tax revenue, leading to further multiplication of taxes.

In the diagram on the next page, we listed all official taxes that are in the approved list for collection, under the Federal, State and Local Government. This shows that there are at least 24 official taxes approved for collection in Rivers State. If we include levies and fees, which are often labelled as taxes, then there are at least 75 different charges. Out of these, we could identify 10 taxes that appear to be duplicated under different tiers of government, and another 7 that are similar, and could also be examples of multiple taxation. If additional taxes are counted (those charged by communities and security agents) then the lists are even longer.

This list was made in consultation with tax officials and CSOs working in this area. It may not be an exhaustive list, and some of the items classed as multiple taxation may be legitimately different. Therefore, while further work will be needed to fully map the tax system, our attempt illustrates that there are a large number of taxes, which need further explanation to justify why they need to be collected.

### *Grey-areas*

There are several taxes that are not sanctioned in the approved list or constitution but are endorsed by government and private actors. These sit within a legal grey area, as it is not clear if they are legal or not.

**Government 'Taskforces'** with different mandates are regularly set up, at both the state and local levels. Examples include for revenue collection, sanitation, street trading, motor parks, and the coronavirus lockdown.<sup>11</sup> The legality of these taskforces are uncertain, as many are backed by state laws, while others are established on an Executive Order from the Governor. What is certain is that these constitute another source of multiple taxation for businesses. Throughout time, successive government administrations have hired and fired taskforces on a regular basis, with examples of impropriety, harassment, physical assault, and murders easy to find (see next sections).

# MULTIPLE TAXATION

## LIST OF TAXES ON BUSINESSES IN RIVERS STATE

**FEDERAL GOVERNMENT**

**X 15 CHARGES**

**STATE GOVERNMENT**

**X 37 CHARGES**

**LOCAL GOVERNMENT**

**X 23 CHARGES**

### TAXES

1. **Personal income tax (PIT)** - security services, non-residents
2. **Withholding tax** - companies
3. **Capital gains tax** - companies
4. **Stamp duty** - companies
5. **Value added tax (VAT)**
6. Companies income tax (CIT)
7. Education tax
8. Petroleum profit tax (PPT)

1. **Personal income tax (PIT)** - Pay as you earn (PAYE), and personal income (direct assessment)
2. **Withholding tax** - individuals
3. **Capital gains tax** - individuals
4. **Stamp duty tax** - instruments and documents
5. **Market tax** (state finance)
6. Road tax
7. Pools, betting, lotteries, gaming, and casinos
8. Hotel, restaurant, and event consumption
9. Entertainment
10. **Animal trade**
11. **Produce sales**
12. Property

1. Shops and kiosk rates
2. Tenement rates
3. **Market taxes**
4. **Cattle tax**

### Key

**Red** = duplication  
**Orange** = similar

### LEVIES & FEES

1. **Federal fire service**
2. National information technology development
3. National housing fund
4. National health insurance scheme
5. Industrial training fund
6. Nigeria social insurance trust fund
7. **Business registration with the Corporate Affairs Commission (CAC)**

1. **State fire service**
2. Development (individuals)
3. Land use
4. Environmental (ecological)
5. Infrastructure maintenance
6. **Slaughter and abattoir**
7. Infrastructure development
8. Economic development
9. Social services contribution
10. **Signages and advertisement**
11. Effluent discharge and turbidity
12. **Business premises registration and renewal**
13. **Sanitation**
14. **Naming of street registration in state capitals**
15. **Right of occupancy**
16. Haulage
17. **Parking permit**
18. Plate number and vehicle registration
19. Mining, milling and quarrying
20. Road worthiness certificate
21. Environmental audit review and certification
22. Ecological tariff
23. Environmental support fee and EIA registration
24. **Warf landing**
25. **POS permit**

1. **Signboard and advertisement permit**
2. Bicycle, truck, canoe, wheelbarrow and carts
3. **Slaughter slab**
4. Market/motor park (non-state finance)
5. Marriage, birth, and death registration
6. **Public convenience, sewage, and refuse**
7. Radio and television license
8. Vehicle radio license
9. **Naming of street registration (not capital)**
10. Domestic animal license
11. **Right of occupancy**
12. Customary burial ground permit
13. **Wrong parking charges**
14. Merriment and road closure
15. On and off liquor license
16. **Wharf landing**
17. Religious places establishment
18. Projection
19. **POS permit**

**TOTAL 75 OFFICIAL CHARGES**

### ADDITIONAL CHARGES

#### COMMUNITIES

- |                 |                 |                              |
|-----------------|-----------------|------------------------------|
| Parking permit  | Road repairs    | Bus stop fee (commercial)    |
| Loading fee     | Marching ground | Commercial transport ticket  |
| Sanitation      | Ground levy     | Commercial transport booking |
| Operational fee | Bush entry      | Commercial transport basket  |
| Market levy     | Access          | Youth and community levy     |
| Security levy   |                 |                              |

#### SECURITY AGENTS

- Incorrect vehicle papers
- Incorrect business papers
- Parking fines

RESEARCH BY:



**Government private ‘consultants’** are another common approach to collecting taxes. Similar to taskforces, a government agency will sub-contract a company, often run by politically connected individuals, who typically hire tough locals (or ‘touts’) who can enforce the charges on businesses. Just like taskforces, batches of consultants are hired and fired regularly. One state tax official said she encountered consultants who, *“said that they received an appointment letter from the [local government] chairman. They received an appointment letter and an ID card authorising them to collect these taxes... It’s not legal to use consultants. It’s not legal. They (local and state government) do it, but they are wrong”*.<sup>12</sup>

**Business unions and associations** are another group collecting taxes that sit in a grey legal area. There are several of these bodies operating in Rivers State, and typically, they represent a sector of the economy, or type of tradesperson, for example, market traders, carpenters, and farmers. There is also an active umbrella group covering multiple unions and associations, called the Pillars of Association (PILLAR). On the one hand, these are not backed by law or the constitution, and may force businesses to join and make regular payments. On the other, businesses may join willingly and benefit from their services, which include collective representation, decision-making, price setting, quality control, and ability to resolve disputes among members.<sup>13</sup> As such, these bodies often provide services that government does not with its own tax revenues. As explained to SBM (2021), by a market woman who was a member of one of these groups:

*“We do not really see what the Local Government is doing here, although they collect taxes from us. But the market organisation are doing a lot, that is why the market is clean, that is why you cannot fight here in this market, whether with customer or fellow trader. There are specific times that you can offload, there are many rules here and that is why there is order because of the role the market organisation plays.”*<sup>14</sup>

## *Illegal*

The illegal tax system is even messier than the legal one, with government agents, security agents, business associations, taskforces, consultants, vigilante groups, organised crime gangs, and communities, among others, all making illegal demands on citizens and businesses for payments.

**Official government collection agents and security agents** are widely known to use their powers to divert and extort payments. This regularly includes employees of the Federal and State inland revenue service, security agencies, taskforce members, and consultants. Ways in which they abuse their official power, and examples, are provided in the table below. These payments do not go into the government system, and citizens will get penalised or asked to pay again as they cannot be issued proper receipts or penalty notices.



Security agents on duty in Port Harcourt.

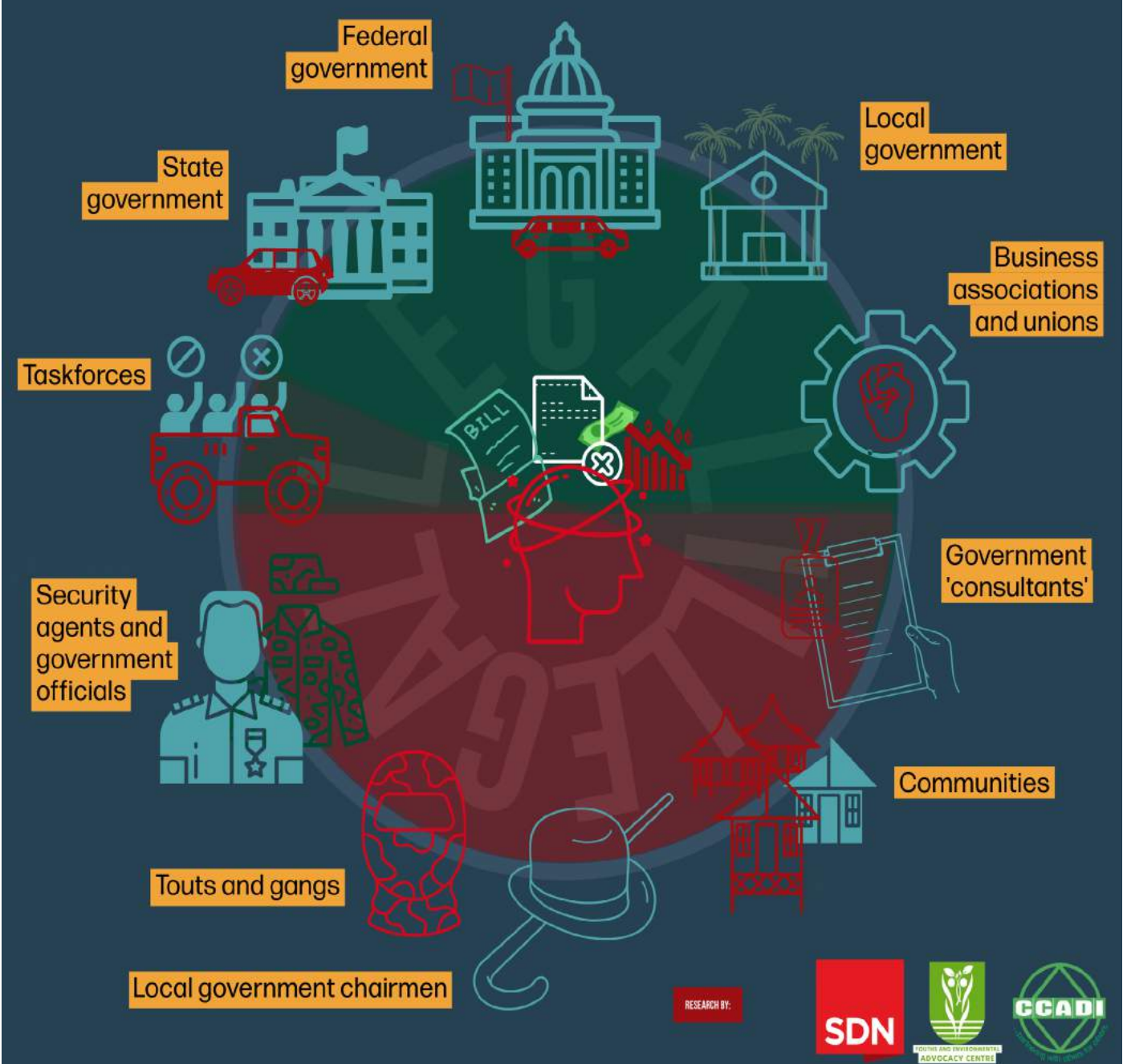
Ways that official power is overused	Examples
Divert tax payments into their own pockets	Rivers State Inland Revenue Service (RIRS) employees diverting payments for tax clearance certificates into their own bank accounts. <sup>15</sup>
Intimidate people into paying for things that do not apply to them or they have already paid	Road safety officer holding a market goods vehicle ransom that they pay a particular levy before releasing them.
To outright invent fees solely for the purposes of extortion	Community youth group members charging traders to set up shop along the road.

**Unofficial collection agents** also commonly demand payments illegally. This includes non-state vigilante groups and organised crime gangs – especially cult groups – who take ‘control’ of economic hubs, and charge businesses to operate within their ‘territory’. This extortion is often a form of ‘protection racket’, where gangs offer to ‘protect’ property from damage in return for a fee, often while threatening to execute damage they claim to be offering protection against. This charge also often extends to cover events too, such as burials and festivals. Typically, businesses are required to pay a daily or weekly amount, but ad hoc requests are also commonly enforced. These often become blurred with other tax collection groups, especially the taskforces and business associations, which recruit many of the same gang members.

**Local communities** charge their own taxes for allowing businesses to operate within their borders.<sup>16</sup> These taxes are illegal, since there are no legal powers for communities to collect tax, and are classed as multiple taxation. They are typically charged on an ad hoc basis, and demanded by many different people. For example, businesses are often requested to pay ‘marching ground’ to the community leadership structures if they want to set up there, despite the State Government prohibiting this in 2010.<sup>17</sup> Communities claim these fees, as well as ‘bush entry’, are traditions dating back in their culture. In the contemporary setting, this is usually charged by the local youth group or cult gang, and there are often clashes between different groups trying to collect or share this.<sup>18</sup> This leads to regular ‘turf wars’ across the Niger Delta, which exacerbates historic (and often violent) land disputes between communities.

**Local government chairmen** also regularly give out orders or contracts to collect taxes, according to one state tax official, *“Most of them (illegal tax agents) are engaged by the authorities. You can see a particular [local government] chairman constitutes a body or a committee, and a few collection agents, and says “you go and collect” [...] Some revenue chairmen use these people to make their own money because they also use some account numbers out of the state’s accounts to get this money through the backdoor for their own sharing.”*<sup>19</sup> This is a consequence of the political system, where local government chairmen are typically close allies of the governor, who appoints them to their position, often in return for political support. Therefore, the chairman may see this as a financial reward for their services, and seek to use the powers of office to profit. While the touts that work under the chairman will be solely focused on collecting funds.

# MULTIPLE TAXATION: WHO IS TAXING CITIZENS AND BUSINESSES IN RIVERS STATE?



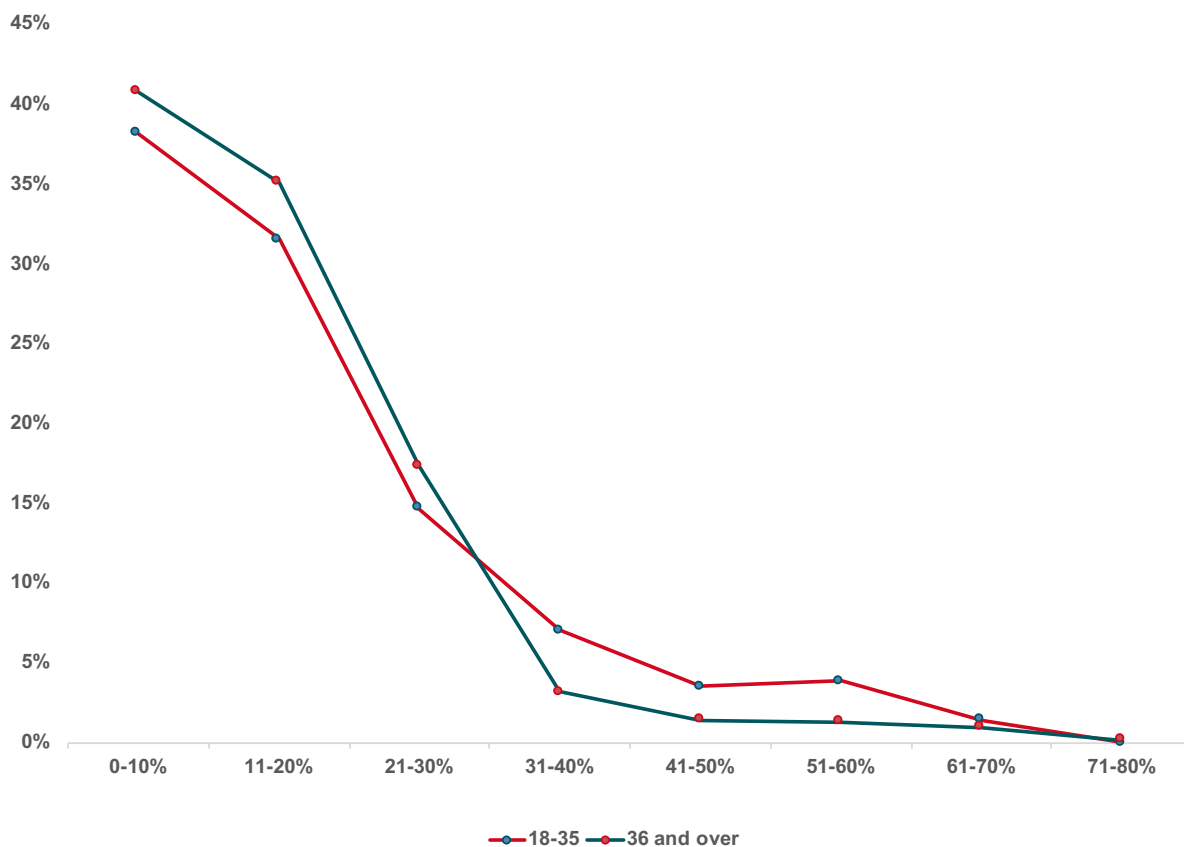
RESEARCH BY:



## What types of businesses are impacted?

**Young people and women are the most taxed.** Multiple taxation affects all businesses in Rivers State, with two-thirds of businesses reporting that they pay these taxes. However, young people and women are disproportionately impacted. In our survey, businesses run by individuals below 35 years are more likely to be forced into paying multiple taxes (64%) compared to those run by older individuals (55%). Similarly, female-owned businesses are slightly more likely to pay multiple taxes (67%) than male-owned ones (64%). As the graph below illustrates, more young people spend over 31% of their income on taxes compared to those over 36 years old (16% versus 7% of the sample population).

Percentage of income spent on total taxes, by age



**Unregistered businesses are reportedly more vulnerable to multiple taxation.** To give an idea of the size of this group, there are over 1 million unregistered micro- and small-enterprises in Rivers State.<sup>20</sup> These businesses, often lacking official registration and financial accounts, are easily exploited by collection agents who demand payments for penalties or offer to help avoid them. Without official receipts or records of previous payments, these businesses face a ‘short-term tax memory,’ leading to repeated payments for the same or similar taxes.<sup>21</sup> Moreover, the revenue collected is often syphoned away, and therefore not invested into services, providing little benefit to those who pay these illegal taxes, but must comply, or face negative consequences.<sup>22</sup> While our interviews supported this position, our survey found no major difference between businesses that



had different registration statuses, with around two-thirds in all categories reporting that they pay multiple taxes. This suggests that the multiple taxation problem could be broader than expected, affecting the whole business community.

**The size of business matters in different ways.** Among the most affected are reportedly the small business women trading on the streets and at unapproved spaces in the market, outside it, or along the roadside. They are vulnerable because market stalls are small, there are few direct employees, goods can be seized easily, and they make small daily profit margins. These businesses will want to avoid disruption and are therefore compelled to make payments to keep operating, and maintain a prized place close to thriving economic hubs.

Bigger businesses are reportedly less vulnerable because they are able to protect themselves. These businesses are officially registered, have dedicated accountants tracking financial activity, and may have powerful political contacts. As one worker at the official tax agency commented, *“the big businesses have their lawyers that can sort out these multiple tax problems. But these smaller ones don’t have anybody.”*<sup>23</sup> However, due to the size of the revenue they generate, they may become easy targets for the government. As reported by SBM:

*“Due to a limited number of taxable businesses in the states, many state governments end up focusing their efforts on the same businesses that are already paying their fair share of taxes. In the end, this has the unintended effect of creating a harsh business environment for all and in some cases, forcing businesses to close due to over-taxation and/or harassment.”*<sup>24</sup>

**Economic sectors are unevenly affected.** One of the most highly affected groups appear to be commercial transporters, truck drivers, bus drivers, and taxi drivers. In our survey, 81% of transporters stated that they pay multiple taxes, the highest in all job categories. This is because illegal collection agents operate in territories, so it is common for a business to be forced into paying the same fees to the ‘lords’ as they pass through different territories. For example, a vehicle may need to pass through three territories on its journey, and pay each time to avoid harassment.<sup>25</sup> These findings support those in a previous study, which found that mobile businesses in Nigeria are more likely to face multiple taxes than stationary ones.<sup>26</sup> Those working in fisheries reported the lowest rate of paying multiple taxes (55% of businesses), with this industry possibly protected from collectors due to their remote locations.

**Location is another determining factor,** with areas outside the state capital, Port Harcourt, reportedly having higher rates of multiple taxation. In an interview, the Chairman of an umbrella group of unions said that, *“They target every business community, but it is more within those areas that are not well-developed. Because within the city, it is easy to check them, but down to the other areas, like Ikwerre LGA, Etche LGA, Oyigbo LGA, the harassment is much higher over there.”*<sup>27</sup> Therefore, collection agents take advantage of the lack of official agents, and lower awareness of the tax systems, in areas outside the main urban area of the state. However, our survey found that businesses located within Port Harcourt<sup>28</sup> were much more likely to pay multiple taxes than those outside (76% to 49%).<sup>29</sup> But our survey was not conducted across the entire state, and Okrika and Ogu-Bolo are not far from the state capital, and are relatively well connected by road (see below). This limits our ability to deduce conclusions on the impact of location. We were restricted to these areas as this is the location of the project and campaign.

**BE WISE OUTFIT**  
 MAKE US YOUR FASHION PARTNER

**EVERY DAY NEED**  
 SHOPPING CENTRE

PROVIDERS OF COSMETICS & HAIR AND SKIN  
 & HAIRDRESSING SERVICES

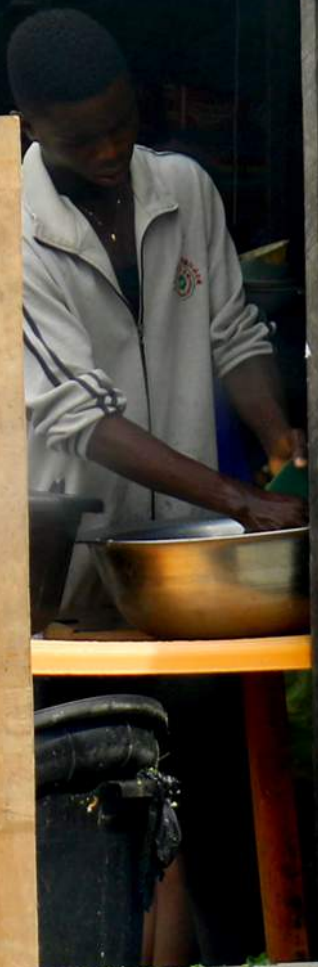
**COMMUNICATIONS**  
 ACCESSORIES

**TODAY'S FASHION**

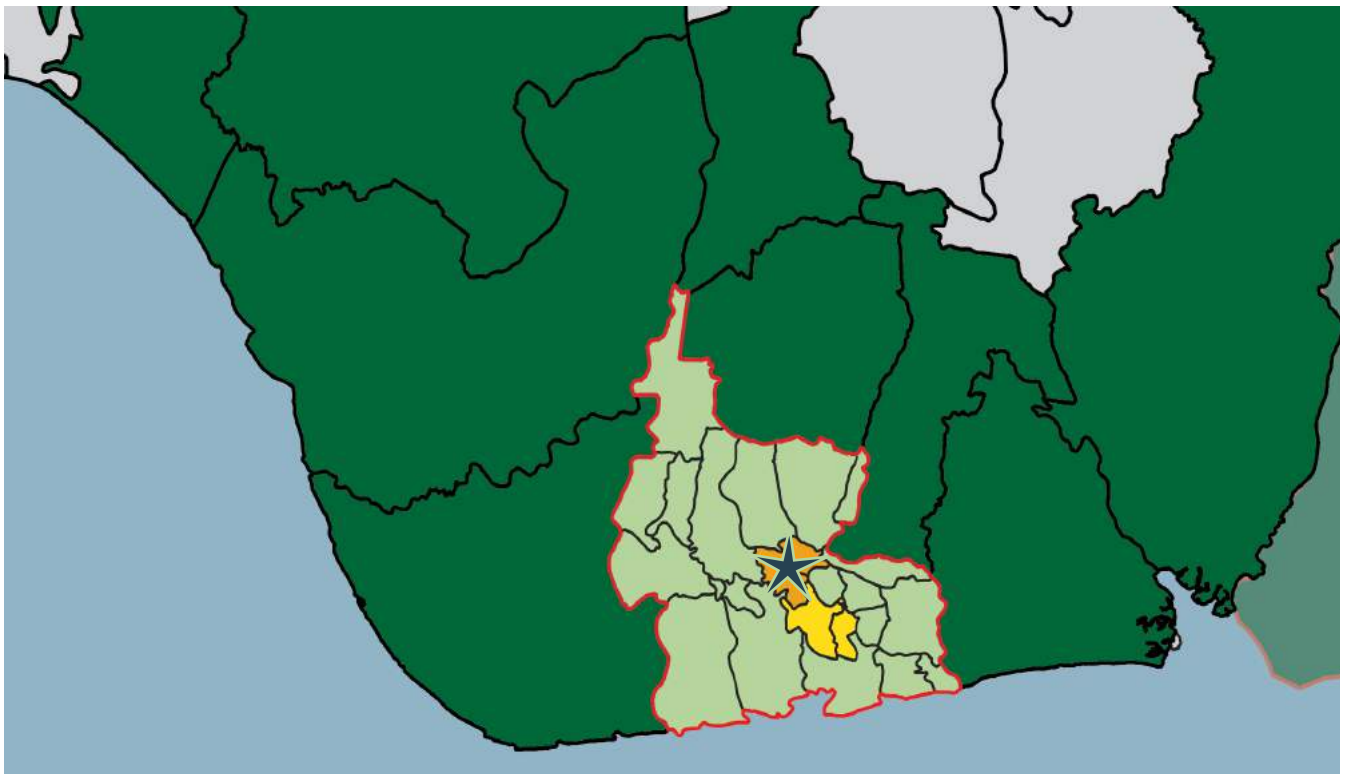
**POS**

**& RECHARGE CARDS AVAILABLE**

MTN airtel glo 9 mobile



Small businesses being advertised in Port Harcourt



- Port Harcourt and Obio-Akpor LGAs (the capital city)
- Okrika and Ogu-Bolo LGAs (outside capital)
- Rivers State
- ★ Star = Port Harcourt City

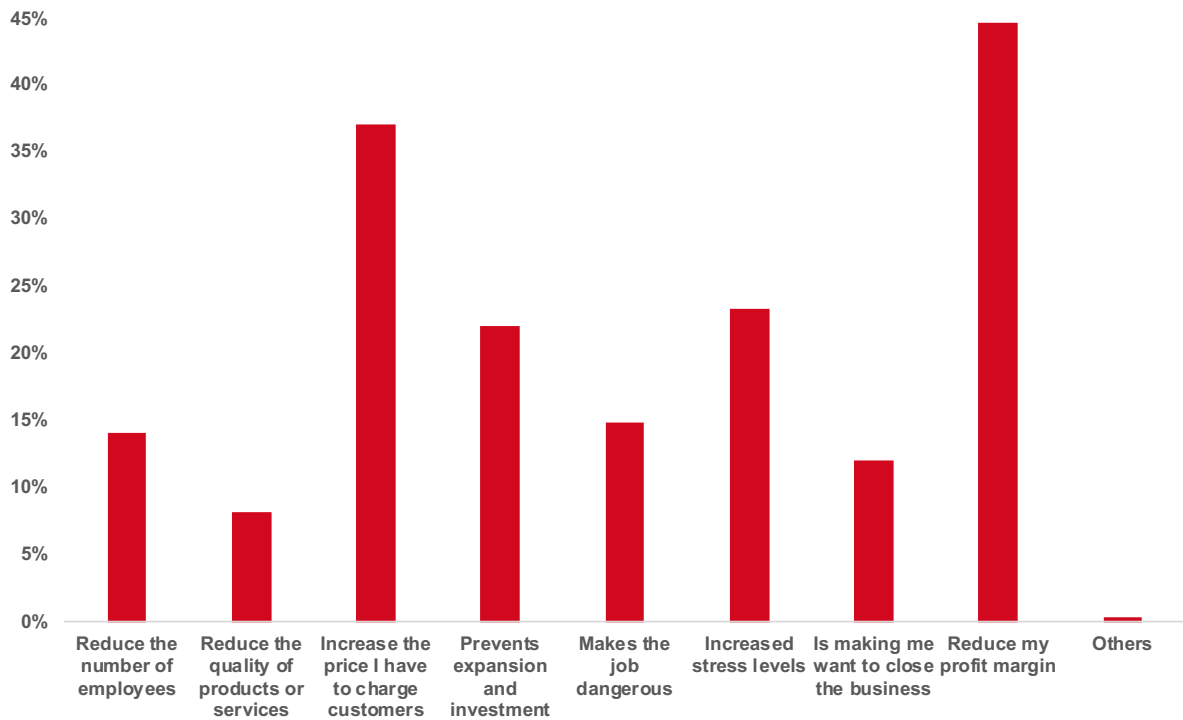
## What is the impact of multiple taxation on businesses?

Businesses face an accumulation of negative impacts from multiple taxation, ranging from reduced profits, to severe beatings and deaths.

**Multiple taxation is a limitation for most businesses.** In our survey, out of all businesses that pay taxes, two-thirds said that multiple taxation was a major limitation on their business. Women-owned businesses are slightly more likely to be affected by multiple taxation compared to men-owned businesses (67% to 64%).

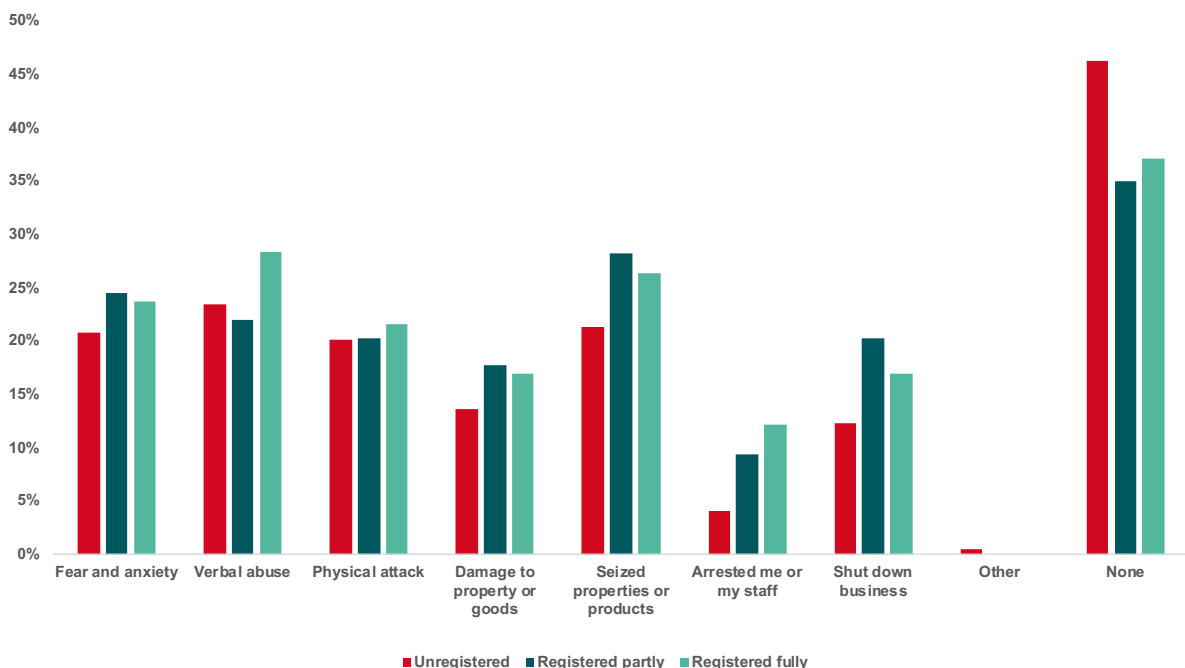
**Multiple taxation has a range of negative impacts on most businesses.** The most commonly reported impact was a reduction in profit margin (45%), followed by increased prices charged to customers (37%), increased stress levels (23%), and prevents expansion and investments (22%).

## What impacts does multiple taxation have on businesses?



The majority of businesses have been personally harmed by tax collectors. More than half (57%) of all businesses have been harmed by a tax collector. Nearly one in four said they have faced verbal abuse, or have had their properties seized, by tax collectors. One in five businesses said they have been physically attacked, while one in six said their business had been shut down. Interestingly, it appears that in many instances, fully registered businesses are more likely to face these negative impacts than unregistered businesses.

## Negative experience with tax collectors, by business registration status





**Intimidation and seizing property are the main tactics used to force people to pay.** In interviews and focus group discussions, the main negative experience reported was forceful confiscation of goods, closure of business place, destruction, physical assaults, and public humiliation such as stripping individuals naked.<sup>30</sup> The mental toll of these encounters is profound, with fear and anxiety reported by one in five businesses surveyed. A union leader stated that, *“in most cases, it boils down to serious intimidation. If they can intimidate the very person, they might start impounding or going away with their properties.”*<sup>31</sup> This hints at how tax collectors operate – creating a culture of intimidation with threats of action may be all that is required to get somebody to pay regularly, with occasional actions serving as an example to others.

**Tax collectors are always ready to deploy violence.** To reinforce the reports of victims, we asked illegal tax collectors what they do if somebody cannot pay. They confirmed that they will readily resort to violence. For example, one collection agent who works for a union at motor parks said:

*“You know, this is agbero (tough guy) work. And in agbero work, everything used to involve. If it’s with good manners, and the man responds, you will take it kindly with him. But if the man used to do, you know, gra-gra something (acting aggressively), you will show him that this agbero work, it’s not your father’s work, and it’s not your mother’s work. [...] Maybe I can go out with one of my eye (loose an eye), or the driver can go out with one of his teeth (loose teeth), or cutting off his button (strip them of clothes). Before you know, one or two things may be bringing the problem.”*<sup>32</sup>

A boss of collection agents elaborated in a separate interview. He said if there are any issues, then a large group of touts will be mobilized to defend their claims, in what he calls ‘Agile MOPOL’ (mobile police). Even if the individual held has connections to senior political or military figures, then they will still fight them off:

*“[They] will receive the wrath of the law now, and those, guys, those my guys (touts), them be ‘agile MOPOL’. When you hear fight don bust out, they don carry this man moto, they don go park am, some of them go bring army, some of them go bring any higher people where they no say they get, they go deploy them to work. Carry come. And you know na, na agbero. They no go run na, and we no go run too, and when it happen we go rack am (fight them).”*<sup>33</sup>

**Many cases of death and destruction illustrate that this is a violent and inefficient system.** There are many other examples of government taskforces using excessive force in the name of collecting taxes. For example, the Taskforce on Street Trading and Illegal Motor Parks was regularly reported as destroying goods, vehicles, and beating people who refused to pay, with at least three deaths in 2023.<sup>34</sup> While the COVID-19 task force was also accused of extortion, beatings, destroying properties, and even killing a police officer in 2020.<sup>35</sup>

**Excessive taxation is causing businesses to fail.** In a national survey of SMEs, 19% said high taxes are the government policy that is most unfavourable to them, second only to the cost of electricity (20%).<sup>36</sup> In another study, the multiplicity of taxes was found to be a major constraint to the growth, profitability, and survival of SMEs.<sup>37</sup> According to the Small and Medium Enterprises Development Agency (SMEDAN) of Nigeria, multiple taxation is a major factor in shortening the lifespan of most businesses to about 5 years.<sup>38</sup> In SMEDAN’s revised data of 2024, over two million businesses in Nigeria died in five years as a result of a plethora of challenges, including taxation.<sup>39</sup>

# MULTIPLE TAXATION

## IMPACTS ON BUSINESSES IN RIVERS STATE



$\frac{2}{3}$  pay multiple taxes



65%

say multiple taxes are a major limitation on their business



81%

of commercial drivers pay multiple taxes - making them the most targeted sector

### WHEN DEALING WITH TAX COLLECTORS:



$\frac{1}{2}$  have been personally harmed



$\frac{1}{4}$  have been verbally abused



$\frac{1}{5}$  have been physically attacked



$\frac{1}{4}$  had properties seized



$\frac{1}{6}$  had business shut down

RESEARCH BY:



## Why does multiple taxation persist?

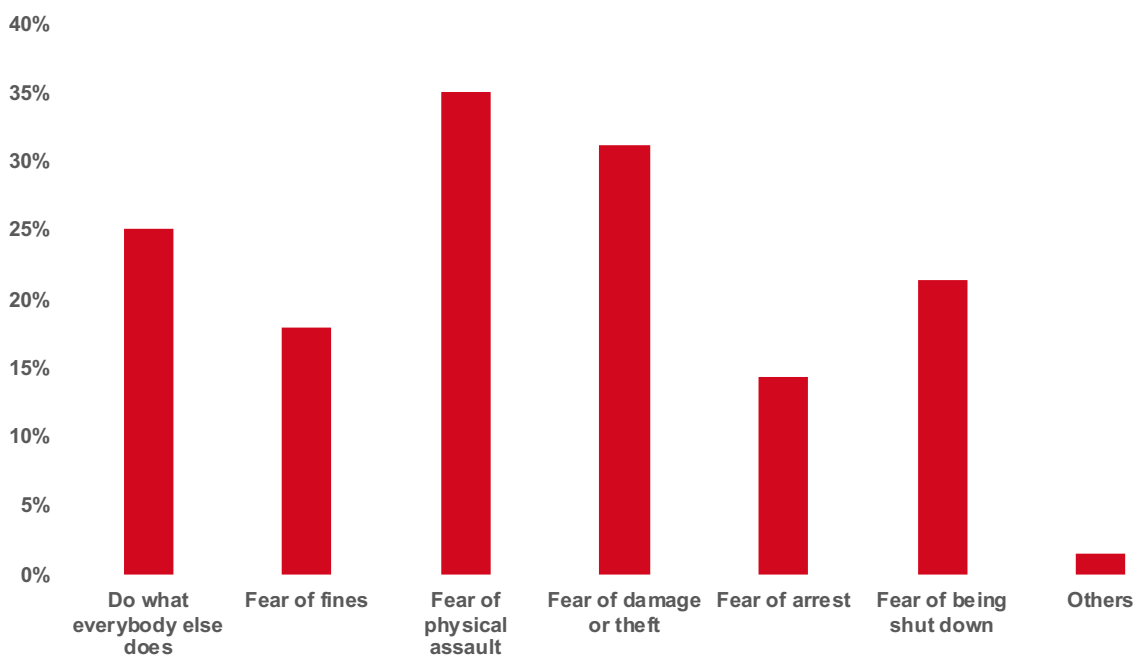
Multiple taxation persists due to a combination of systemic inefficiencies within the tax system, fear-driven compliance by businesses, and corruption within the tax collection system.

**Different tiers of government are uncoordinated and competing over revenues.** As shown above, different tiers of government are charging businesses taxes for similar or the same things. This is driven by the perception among lower tiers of government that the overall revenue sharing formula is unfair and favours the Federal Government, so they do what they can to increase their number of taxes. This is a result of the overarching tax system, which empowers tiers to collect certain items, but does not stop them when they duplicate charges, or create new ones. As one tax official commented, *“there is no cooperation. They see themselves as opponents. The local governments are on a different side from the state government. For the time being.”*<sup>40</sup> According to another tax official, *“the law now says that where that occurs, that what should happen is the parties involved – usually states and local (governments) – should collaborate and lessen the effects. But that’s not happening.”*<sup>41</sup>

**Businesses often pay multiple taxes due to fear of severe consequences.** Businesses still pay multiple taxes, despite knowing that they are duplicated or illegal, and while experiencing the negative impacts. The most common reasons include fear of physical attack (35%), damage or theft (31%), doing what everybody else does (25%), and the fear of being shut down (21%).

These fears are grounded in experience, and business will pay to avoid the risk. As a respondent in the focus group discussion explained, *“even when they know that this is an illegal tax collector, and they also know that these are the steps they need to take, because they want to save time, they will start negotiating. And at the end of the day, they come to a compromise. And they now pay, because they want to continue to do their business.”*<sup>42</sup>

Why pay multiple taxes?







Buyers and traders in Mile 1 Market, Port Harcourt

**It is very difficult for businesses to report or challenge multiple taxes.** This is because the Federal Inland Revenue Service (FIRS) executive that covers Rivers State sits in Calabar (Cross River State), and most people “cannot even afford to go, [pay] for accommodation and all that. So they just pay off and erase your name (from their list).”<sup>43</sup> Aside from going to the zonal office, there are no other mechanisms available for citizens to report multiple taxes, such as telephone hotlines or an online anonymous portal. As a result, there are no investigations into improper behaviour, and no convictions to serve as a deterrent to other illegal tax collectors.

**The government uses ‘consultants’ to generate revenues.** An investigation by the International Centre for Investigative Reporting (ICIR) found that the State Government is using the National Union of Road Transport Workers (NURTW) to collect road tax.<sup>44</sup> The investigation estimated that the union collects at least N55 billion (US\$34 million) every year from drivers of commercial buses, tricycles, and taxis.<sup>45</sup> But they also found that this does not get remitted to the state account – instead it is pocketed by collection agents. The government relies on consultants due to the lack of financial, technological, and logistical capacity of official tax collection agencies. This approach is considered illegal by a representative of the official tax collection agency, and enables multiple taxation and bad conduct:

*“On the consultants. The law doesn’t support it. The law doesn’t support it, but it’s done. But the thing is, most times, those who should do it are not well equipped to do it. That’s why when these touts are in the fields, they do a lot of wrong things... these consultants don’t know their left from their right. They just, you engage them, go and do this. So, all they want to do is carry out their mandate. “Give me, you need to pay this”. They carry your things, they block your office.”<sup>46</sup>*

**Politicians are reportedly using illegal agents to enrich themselves.** The beneficiaries of illegal tax collection are not well known. But it is commonly believed that politicians have a hand in appointing tax collectors, and embezzling the revenues. One tout boss told us that government actors were profiting, but would not reveal their identities, otherwise he would lose his job:

*“Some na government people, but the government people wey dey there, me I know say they reach, I no fit mention them. No vex, I no fit mention them because this thing now you know as e bi. I mention person name now, they go say na me come do like this, and you know, e don commot garri (work) for my hand be dey. I no go see garri chop again.”<sup>47</sup>*

**The government is rewarding illegal agents for supporting them in elections.** Tax collection ‘consultants’ are given the mandate to go and enforce their orders and make as much money as possible in the process. They are typically awarded contracts as a reward for support during elections, as their political godfather cannot provide them with alternative livelihoods or appointments. Therefore, the collection agents are focused on using the opportunity to collect as much money as possible, through any means necessary, with the incentive of keeping the proceeds.<sup>48</sup> For example, one contractor in Obio-Akpor LGA, De-Jonny West Africa Limited, is run by Enyinda Onukem, the traditional Prime Minister of Okporo community, and a political ally of former Governor Wike.<sup>49</sup> The company reportedly makes at least N200 million per year by collecting road taxes through local touts, and reportedly, revenues do not make it into the state account.

**The illegal agents have other financial dependencies and rivals.** Another reason is the dependency of other kingpins, and the risk that they will move into your territory if you fail to collect tax. As one illegal tax collection boss said, *“In some cases, we get some small, small ogas (bosses) where we settle [...] if you don’t do all those kind of things eh (pay them), before you know, those kind of people wey be say they don dey regroup now. They will take you over.”*<sup>50</sup> Therefore, the agents are incentivized to keep up the rate of collection to pay off other stakeholders, and maintain control over the territory.

**The illegal agents see tax collection as their business and do not have alternatives.** Several collection agents told us that they buy books of tickets from the government, and then make sure that every transport business buys one. As a tout boss said, *“the state generates revenue from us through that their ticket... that money wey we buy don go into the state account.”*<sup>51</sup> As such, the collectors see it as their business, and in the absence of alternative livelihoods, this is their only option to earn an income. As the tout boss stated:

*“Na our own company be that. Na where we dey work, na our workshop. So, if we no collect this money, so many things go happen. And wetin dey make una hear say “some boys dey go do this one, they don burgle this house, they don seize this people something, they don stop this company from operating, they don do this, do all these things...” Because no money, those money no dey come.”*<sup>52</sup>

**Without these collection jobs, there may be worse consequences:** In the quote above, the agent is alluding to the consequences of stopping this kind of tax collection, by suggesting that the collectors would turn to crime to make ends meet. When previous task forces were stopped, their actions continued to harass citizens for money. Therefore, these agents are given powers and resources to collect revenues, but the revenues do not fully go back into the state account (only the cost of the ticket). It is therefore an inefficient approach, and can create aggressive monsters who continue to exert force to demand payments once their collection contract is over.

## **What has the government done to prevent multiple taxation?**

**The Rivers State Government (RSG)** has repeatedly promised to end multiple taxation. Successive governors have pledged to **create state laws** against the practice, but none have succeeded. In 2021, the State House of Assembly passed a regulation that prohibits the collection of personal income tax by private consultants or agencies.<sup>53</sup> This was a positive move, but it only covers one of many taxes that non-state actors charge, and as we have shown in this research, other charges are still being collected by consultants.

RIRS set up a joint **Informal Sector Tax Stakeholders Committee** as part of an informal sector tax initiative to address informal sector taxation. The Committee has representatives from the government, the private sector, and business associations, with the task to design ways to capture revenue from the informal sector and eliminate multiple taxes.<sup>54</sup> The committee presented their recommendations in August 2019, proposing seven rates and modalities for remittance of informal sector taxes aimed at artisans, trade and professionals across the state.<sup>55</sup> However, it appears that these recommendations have not been adopted or implemented since then.

The government has also repeatedly **dissolved collection agent contracts and taskforces** due to corruption and heavy-handed tax collection approach. For example, in 2019, all contractors at RIRS were dismissed,<sup>56</sup> and similar actions were taken in 2024,

at the Rivers State Signage and Advertisement Agency (RISAA),<sup>57</sup> and the Rivers State Waste Management Agency (RSWMA).<sup>58</sup> The current Governor's plans after dissolving these task forces remain unclear, but this presents an opportunity to reform the system, rather than repeat past errors.

The RSG has also **digitised the tax system** to increase compliance and reduce multiple taxation. In 2018, the Rivers State Tax Management portal (RIVTAMIS) was introduced to centralise and digitise tax collection.<sup>59</sup> Since 1st of April 2018, every citizen is required to register for a Rivers State Tax Identification Number (RIVTIN) and pay all taxes online. In our survey, just 8% of all businesses were using the portal, while a huge 93% are still paying taxes with cash. Nonetheless, out of those who used the portal, 44% ranked their experience of paying taxes as good, and 20% as excellent. This suggests that there is potential in the portal, but a lot of work needs to be done to sensitise the public and encourage compliance.

The RSG is also currently **in court to challenge the constitutional basis for the FGN to collect Value Added Tax (VAT)**.<sup>60</sup> The Federal High Court ruled in favour of RSG, against the Federal Inland Revenue Service (FIRS) and the Attorney General of the Federation, and a state law was quickly passed so that the state could start collecting VAT (a move replicated in Lagos State – meaning the two biggest state economies in Nigeria were pushing for this change). However, the ruling was successfully appealed, maintaining the status quo, while the case is elevated to the Supreme Court.<sup>61</sup> Since the judgement, the case has not progressed.

The former Governor Wike claimed that his administration successfully ended multiple taxation in 2023.<sup>62</sup> However, the results of this research, and other sources, prove that this is undoubtedly still a problem.

**The Federal Government of Nigeria (FGN)** has launched its own initiatives to improve the tax system. The new President Tinubu signed an executive order to end multiple taxation after assuming office in 2023.<sup>63</sup> He then established a tax reform committee to streamline the system and improve the business environment. It aims to reduce taxes levied by Federal and State governments to fewer than 10. The President's advisor on tax said that the country has more than 200 taxes that are *“making life difficult for our people”*. He argued that *“the more taxes you have, actually, the less revenue you collect because it just creates the opportunity for leakages and some non-state actors collecting money and keeping it to themselves.”*<sup>64</sup> The Committee submitted its recommendations in 2024, and say they are working on a national tax policy for Nigeria. This aims to increase Nigeria's tax-to-GDP ratio to 18% in the next three years, an increase from the current 10.8%, which is one of the world's lowest.

Other FGN initiatives appear to be more focused on increasing government revenues, by extending coverage to capture the informal sector, rather than to reduce the tax burden on businesses. For example, the FIRS introduced the VAT Direct Initiative (VDI) in 2023, a scheme that aims to facilitate the collection of VAT from the informal sector, by using technology to foster collaboration for collection and remittance.<sup>65</sup> FIRS is partnering with the Market Traders Association of Nigeria (MATAN), largest informal business association in Nigeria, with over 40 million members. MATAN will help the FGN reach informal businesses, and kick-start the registration initiative by issuing all MATAN members with a TIN.

## **What do citizens want to happen?**

### **Harmonise the tax system**

The State Government has the power to harmonise the state and local government tax collection system. It is important that the new system is clearly communicated to citizens and businesses through the RIRS. The Federal Government is currently streamlining the national system, and is aiming to reduce the number of taxes to below ten. The State government can set a similar target, and now is the ideal time to fix the local system, so that the entire tax system is synchronised.

### **Criminalise multiple taxation**

Once the tax system is harmonised, it will be clear who should collect taxes, and what taxes are due. However, several actors may try to continue collecting illegal charges for their own benefit. There should therefore be a state law that explicitly prohibits the collection of taxes outside of the new harmonised system, with clear prosecuting powers for courts to act.

### **Establish a complaints mechanism**

There should be a place for citizens and businesses to query the taxes they are charged, and report cases of illegal taxation for further investigation. Currently the zonal office to do this is in Akwa Ibom State, so the RIRS should establish one specifically for Rivers State, alongside an online portal for anonymous submissions.

### **Improve the digital tax payment platform**

The RIVTAMIS platform seems to be working well, but hardly any businesses and citizens are using it. The platform can be improved to make it more user-friendly, and mobile applications can be developed to make it even easier to pay taxes. Wider publicity campaigns are needed to increase uptake, and this can be enhanced by partnering with CSOs, business associations, and the media.

### **Work with business associations to register informal businesses**

The Federal Government has a partnership with MATAN to register informal businesses with tax identification numbers (TIN). A similar partnership can be established in Rivers State with a body such as PILLAR. This will help expand the tax net and increase revenues. Opportunities to work with these associations to collect taxes should be explored too, as businesses appear to generally have good relations and respect the services that the associations provide.

### **Stop awarding tax collection contracts and appointments as political or financial rewards**

The tax collection system must become more professional, with full regulation of collection agents, to stop the harm that is caused to citizens and businesses. Only official government bodies (RIRS OR FIRS) should be licensed to collect tax, and staff should receive full training, and be managed and monitored. Agents should not be allowed to collect cash, as all payments can be made via the online portal or via bank transfer.



*Informal businesses owners going about their trade in Port Harcourt*

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