EFFECT OF MULTIPLE TAXATION ON THE FINANCIAL PERFORMANCE OF
HOSPITALITY FIRMS IN ABIA STATE, NIGERIA

by
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ABSTRACT
The study examined effect of multiple taxation on the financial performance of hospitality firms in Umuahia, Abia State, Nigeria. The study employed ex post facto research design. Data for analysis was gotten from the demand notices, records and financial statements of 21 hotels who are members of the Nigeria Hotel Association (Umuahia Chapter) which fall within the category of 3-5 star hotels. The multiple linear regression technique was used to analyze the data generated with the aid of Econometrics View (E-VIEW 9). Findings from the study revealed that multiple taxation proxy by non-statutory fees and levies collectible by the state has significant effect on both total revenue and profit before tax of the hospitality firms under study. The study recommends among other things that to maintain the core goal and spirit of taxation as enshrined by the constitution, states should maintain and concentrate on those taxes as provided by the law to enable the firms grow at ease.

Keywords: Multiple Taxation, Total Revenue and Profit Before Tax.

1.0 Introduction
The hospitality industry is a broad category of fields within the service industry that produces lodging, food and drink services within the tourism industry. The major players in this industry are hotels, restaurants and fast food joints. According to David (2010), hotel is an establishment held out by the proprietor, providing accommodation, food and beverages to any traveler presenting him/her self, who is willing and able to pay for the services rendered and is in a good state of mind to be received by the hotel. The hotel business is a family-oriented business and is often managed or controlled as family business. With the dilapidation in infrastructural development, economic and political downturn in the state of Abia which has resulted in the liquidation of many companies which hitherto served as an engine of economic growth and sustainability in the state, the hospitality firms have come to bridge the gap. Before the last recession that hit the country, Abia’s economy witnessed tremendous ‘growth’ in the hospitality industry leading to the emergence of hotels, fast food restaurants, night clubs and cruise lines (Effiong, 2017). The industry aids business operation in the state but has witnessed myriad of challenges ranging from multiple taxation, outrageous electricity bills, state governments refusal to interface with stakeholders within the industry, high running cost, among others.

Taxation is a statutory obligation that companies whether registered or not but does business in Nigeria must fulfil. The fulfilment of this obligation helps governments (Federal, State and Local) to pioneer their affairs effectively. It is not intended to witch-hunt firms as it is based on the ability to pay principle. As a
true federalism, the constitution of the Federal Republic of Nigeria provided that taxes should be collected among the three tiers of government based on their jurisdiction (Decree 21 of 1998). These taxes as listed in part I, II and III of Degree 21 of 1998 are regarded as statutory requirements which must be fulfilled by firms operating in Nigeria. Irrespective of the taxes listed in Part II of (Decree 21 of 1998) to be administered by state governments, The Abia State Government had in 2004, 2010, 2014 and 2015 passed various laws to impose additional taxes in the state particularly as it affects the hospitality firms. These laws include; The Abia State Basic Environmental Law of 2004, The Abia State Physical Planning and Infrastructural Development Fund Law N0. 8 of 2010, The Abia State Structures for Signage and Advertisement Agency (Amendment N0.1) Law of 2014, The Abia State Property and Land Use Charge Law of 2014, The Abia State Hotel Occupancy and Restaurant Consumption Law of 2015 and many others which in most cases are duplication of one another. It is worrisome that these provisions of the law have not addressed the issue of multiplicity of taxes in the state rather, it is compounding them. The collection of consumption tax is tantamount to collecting value Added Tax already collected by the federal government, the second time on the same tax base. All these taxes together with the statutory taxes which can be seen as multiple taxation has the capacity to endanger sustainability and growth of the hospitality industry in the state.

Multiple taxation is a situation where tax collectors collect more than the stipulated market taxes and levies (given different names to the taxes and levies) to fund the state (Okolo, Okpalaogje and Okolo, 2016). It is the imposition of more than one tax on the same tax base by the same or different regulatory authorities. In Nigeria, multiple taxation often extends to arbitrary imposition of charges and levies by some tiers of government and are perhaps inconsistent with the fiscal federalism model which should ordinarily be the case in a Federal structure (Yomi, 2014). One does not need to look too far to see why various levels of government and regulatory agencies come up with these taxes. One of the reasons for this is the dwindling allocation of revenue generated (usually from the proceeds of crude oil sales) to the federating units which appears insufficient to meet the financial demands of running the units. In the views of Abiola (2012), multiplicity of taxes infringes the cardinal principles of taxation which enables a taxpayer to determine in advance how much he is obligated to pay and in what circumstances. Multiple-taxation in this study is seen as all those fees and levies that fall outside the statutory taxes provided by law and chargeable by the state, making taxable persons and entities to pay more than required taxes on same income. The focus of this study is to ascertain the effect of multiple taxation on the financial performance of hospitality firms in Abia State, Nigeria.

Taxation has great advantages to governments both at the federal and the state levels. The general principle of taxation is anchored on the ability to pay by taxable persons and which payment must be within the confines of the law as listed in Part II of (Decree 21 of 1998). Taxation, no doubt has direct effect on the performance any organization. The more classes of taxes companies pay, the more taxable liabilities they incur and the lower they perform financially. This problem has a multiplier effect on the economic wellbeing of the city as companies consistently lay off workers owing to inability to pay.

The tax law classified different taxes to be collected by the federal, State and Local governments. However, the quest to exploit the provisions of tax laws by the state government has led to the duplication of taxes already levied by other tier of government using different names as well as establishing other tax laws not
included in the 1999 constitution of the federal republic of Nigeria with respect to taxation, under the guise of maximizing the IGR. As a result, this has increased the problems faced by firms in the hospitality industry to include but not limited to multiplicity of taxes and levies, inadequate capital, environmental effects and the government regulations which is mostly affecting their operations in the state.

The major objective of the study is to investigate, the effect of multiple taxation on the financial performance of hospitality firms in Abia State, Nigeria. Specifically, the study aim at examining the effect of multiple taxation on the total revenue and profit before tax of hospitality firms in Umuahia, Abia State, Nigeria. To achieve the stated objectives, the following research questions were formulated:

i). To what extent has multiple taxation affected total revenue of hospitality firms in Umuahia, Abia State, Nigeria?
ii). To what extent has multiple taxation affected profit before tax of hospitality firms in Umuahia, Abia State, Nigeria?

The study will be guided by the following hypotheses:
H01: Multiple taxation does not have significant effect on total revenue of hospitality firms in Umuahia, Abia State, Nigeria.
H02: Multiple taxation does not have significant effect on profit before tax of hospitality firms in Umuahia, Abia State, Nigeria.

2.0 Literature Review
2.1 An Overview of Tax, Taxation and Tax System
In an attempt to fundamentally define and understand the term tax and taxation, scholars, researchers and economists have always attempted to bring out varying views and opinions. However, these groups of experts have not yet defined and standardized the meaning of tax and taxation (Erosa, Gustavo & Walter, 2009). The origin of the terms tax and taxation has always been a subject of controversy among economists and researchers. Scanty literature on this subject has attempted to trace the first known system of taxation to Ancient Egypt in around 3000 BC - 2800 BC in the first dynasty of the Old Kingdom (McCluskey, William; Franzsen, & Riel, 2005). However, the controversy of taxation has also been compounded by the critical forms that existed then. Such obsolete forms of taxation include seigniorage (the tax on the creation of money), Scutage tax paid in lieu of military service- a non-tax obligation), Tallage (a tax on feudal dependents) and Tithe (a tax-like payment (one tenth of one's earnings or agricultural produce), paid to the Church.

By bringing these historical issues on tax and taxation to the fore, and how these terms have been understood by generational scholars, key concepts have been identified and used (Arundel & Kabla, 1998). The term tax has been defined in various ways by different scholars. It is a charge on the income of individuals and corporate bodies by the government. More technically, Abdullahi (2014) defined it as a compulsory payment imposed by the government through its agents on income of individuals and corporate bodies as well as on goods and services. In the views of Anyanwu (1997), taxation has three principal objectives,
which are regulation of the economy and economic activities, raising of revenue for the government and controlling of income and employment. Abdullahi (2014) see taxation as the process involved in administering and collecting tax. Revenue realizable from taxation depends on some factors but principally on the tax base and rate. Tax base refers to the specification of the minimum amount above which is taxable, while tax rate is the amount which is levied per unit of base. Tax bases simply are those objects upon which tax revenue are derived (Mansfield 1973).

Tax system encompasses tax administration, collection and enforcement. Therefore, it should be consistent with the over-all economic policy, which may include such objectives as favoring savings over consumption and raising private investment. Taxes no matter the type and how there are being administered should bear effects on payer. Effects of taxation are the changes in the economy consequent upon tax imposition. Anyanwu (1997) contends that the presence of tax distorts the pattern of production, consumption, investment, employment and other similar patterns for good or for bad and these distortions are collectively viewed as the effects of taxation. Beck, Kunt & Levine (2005) observed that an effective and efficient tax administration system is integral to any country’s well-being. The proper amount of tax must be collected in a timely manner and the enforcement powers of the tax administration must provide an even playing field for businesses by ensuring that all taxpayers meet their tax filing and payment requirements. The overriding goal is to foster voluntary compliance with the tax laws. This represents a significant challenge in a developing economy.

Bhatt (1973) noted that the tax system is an organic part of the economic system, and hence it is essential that there be some certainty and stability about its basic features. According to him, a large number of ad hoc changes each year create a climate of uncertainty, which hampers productive effort and diverts valuable scarce resources towards speculative and other undesirable channels, as well as encouraging efforts to circumvent the government measures. Thus, the qualitative aspect of taxation in the conventional economic analysis is not much concerned with the revenue-yielding capacity a tax but with its effects on economic unites who are subjected to the payment of tax.

2.1.1 The Concept of Multiple Taxation
Tax is a compulsory contribution made by taxable persons to the government for the provision of security and social amenities in order to create conditions for economic well-being of the society. The crusade over the years on economic diversification aimed at reducing over dependence on oil has shifted emphasis on taxation. In this regard, Appeh (2010) buttressed that over dependence of tax from crude oil is a fundamental problem to the development of sound tax policy and administration in Nigeria. Okolo, Okpalaajiegeo and Okolo (2016) added that government efforts to diversify the economy and reduce over dependency on oil revenue, largely led to multiple taxes being imposed on SMEs. Multiple taxation is therefore the imposition of many taxes on the taxpayers against the provisions of Taxes and Levies (Approved Lists for Collection) Decree No. 21 of 1998. According to Fasoto (2007), many taxes and levels are imposed on tax payers as against the only 39 approved by Tax and Levies Act. Izedonmi (2010) describe the subjection of single income to more than one tax treatment by government as multiple taxation.
Odusola (2006) cites an example of multiple taxation as when company profit is subjected to company income tax, withholding tax and pay as you earn by entrepreneurs. Nigeria is bedeviled with multiplicity of taxes imposed and administered by governments, Onyeaso et al. (2009). For efficient tax administration, the three tiers of government were empowered to assess and collect taxes. In that manner, taxes such as company income tax, withholding tax on companies, residents of the federal capital territory, petroleum profit tax, value added tax, education tax and capital gains tax on residents of the federal capital territory and corporate bodies are accruable to the federal government. Taxes and levies to be collected by the state governments include: personal income tax, withholding tax (individuals only), capital gains tax (individuals only), stamp duties on instruments executed by individuals, pools betting and lotteries, gaming and casino taxes, road taxes. In the same vain, taxes and levies to be collected by local governments include: shops and kiosks rates, on and off liquor license fees, naming of street registration fee excluding any street in the state capital, right of occupancy fees on lands in the rural areas excluding those collectible by the federal and state governments, market taxes and levies excluding any market where state finance is involved, motor park levies, wrong parking charges and signboard and advertisement permit fees. Although the issue of multiple taxation in Nigeria is created by the constitution of the Federal Republic of Nigeria but state governments are compounding the effect by promulgating various tax laws to increase the 11 different taxes already given to them by federal law.

2.1.2 The Effect of Multiple Taxation on the Costs of Operation
According to Arinaitwe (2006), tax elements heavily influence costs of operation, which is the cost per year of deploying capital in an investment project. From the point of view of the investor, Arinaitwe argues that the effective return on capital is diminished to the extent of tax due on company income. Whereas this statement can be true, and the contents remain valuable, the conclusions on this particular aspect of the problem are at best partial in nature, and at worst not relevant without empirical evidence. Borgarello, Marignani, & Sande (2004) believe that investment takes place as long as the gross return on additional investment exceeds the tax-adjusted cost of capital.

In effect, the hurdle value of investment rises with the company tax rate and the tax on dividends, and falls with the value of the tax incentive package. The authors treat investment as linear relationship only dependent on tax rate. However, investment is dependent on a number of variables. The theoretical effect of taxation on investment is mediated by three considerations: the gestation period, deference of projects and liquidity constraints and imperfections in the financial markets. Incidentally, investments can be determined by more than three factors.

2.1.3 The Ability to Pay Theory
One of the generally accepted attribute of a good taxing system is that of equity. Such accepted principle of equity or justice in taxation implies that citizens of a country should pay taxes to the government in accordance with their ability to pay. The ability to pay theory has been attributed to Arthur Cecil Pigou (1877 – 1958) but was first mentioned by Adam Smith (1776) in *The Wealth of Nations* who wrote thus "Such things as defending the country and maintaining the institutions of good government are of general benefit to the public. Thus, it is reasonable that the population as a whole should contribute to the tax costs. It is also reasonable to demand certain other things of a tax system – for example, that the amounts of tax
individuals pay should bear some relationship to their abilities to pay… Good taxes meet four major criteria. They are (1) proportionate to incomes or abilities to pay (2) certain rather than arbitrary (3) payable at times and in ways convenient to the taxpayers and (4) cheap to administer and collect”. However, taxes should be paid in proportion to individual’s capacity. The Theory was propounded on the following three bases. Ownership of property Expenditure Income

2.2 Empirical Review
Empirical analysis is an important aspect of research which enables the researcher to discover what has already been done in the specific area of research. It also helps the researcher to be familiar with the state of knowledge in the area being studied. However, various works of other researchers have been reviewed and are discussed below.

Adeniyi and Osazee (2018) conducted a research on the effect of multiple tax regimes on sustainable development among small scale enterprises in Lagos State: A study of Lagos Island Local Government. The study adopted survey design approach through the administration of questionnaire to a sample of 250 respondents judgmentally selected from the target population. The hypotheses were analyzed using multiple regression analysis and the finding was that there is significant relationship between multiple tax burden and business performance of small scale enterprises. It recommends that government should establish an institution to manage the issue of multiple taxes in economy. In the same vain, Okolo, Okpalaojie & Okolo (2016) investigated the effect of multiple taxation on investments of small and medium enterprises in Enugu State, Nigeria. The study adopted a survey research design with a population of 80 SMEs. Simple percentages/frequencies were used to analyze the primarily sourced data and the research hypotheses were tested using ANOVA. The study found that multiple taxation has negative effect on SMEs. Based on their findings, recommended that government should develop a tax policy that considers the enhancement of SMEs capital allowance when imposing taxes.

Similarly, Adebisi and Gbegi (2013) researched on the effect of multiple taxation on the performance of small and medium scale business enterprises: A study of West African Ceramics Ajeokuta, Kogi State. The study was conducted using a survey research design with a population of 91 and sample of 74 which was determined statistically using Yaro Yamani formula. The collected data were analyzed using simple percentages and the research hypothesis tested using ANOVA. Findings revealed that multiple taxation has negative effect on SMEs’ survival and the relationship between SMEs’ size and its ability to pay taxes is significant. The study recommends that government should come up with uniform tax policies that will favour the development of SMEs in Nigeria and that government should put into consideration the size of SMEs when setting tax policies.

In contrast, Ojochogwu and Ojeka (2012) studied the relationship between tax policy, growth of SMES and the Nigerian economy. The study adopted a judgmental non-probabilistic sampling method. Using spearman's rank correlation, found that although there is general perception that tax is an important source of fund for development of the economy and provision of social services, a significant negative relationship
exists between taxes and the business's ability to sustain itself and to expand. Based on their findings, recommended that in order to obtain a vibrant and flourishing SME sector, the tax policy needs to be appropriate such that it will not be an encumbrance to the growth of SMEs. Similarly, Machira and Irura (2012) study taxation and SMEs sector growth in Kenya. Using binary logistic regression, found that there is a significant correlation between taxation and SMEs sector growth. On the basis of their findings, recommended that there should be a friendly tax policy for all start up business preferably a tax holiday or an introduction of a growth limit which can be said to be a level stable enough to sustain tax payment.

However, this paper is considered as an addition of value to the body of knowledge in SMEs for two reasons. Firstly, other studies on the subject matter adopted a survey research design through the administration of questionnaire whereas this study adopted ex-post facto research design which made use data that is not subject to personal reasoning, experience and manipulation but shows a figurative reality of the effect of multiple taxation on the performance of SMES in Abia State, Nigeria. Secondly, while most of the previous studies on the subject matter dealt with SMEs in the manufacturing sector, this study focused more specifically on the effect of multiple taxation on the hospitality and hotel sector in Abia State, Nigeria.

3.0 Research Design
This research adopted an ex post facto research design. Ex post facto research literally means from what is done afterwards. Ex post facto research is a research conducted when is not possible or acceptable to manipulate the characteristics of human participants Simon and Goes (2013).

3.1 Area of the Study
This study was carried out in Abia State, Nigeria, using the hospitality industry.

3.2 Population of the Study
Population of the study refers to the number of people or group of people or object that have similarity in one way or more that form the subject matter of the research topic. The population of the study comprises of all the 38 members of the Nigeria Hotel Association (Umuahia Chapter).

3.3 Sample Size Determination
The AbiaPlus classified hotels within the state according to stars notation ranging from 1 Star hotels to 5 Star hotels. In this study, the 38 hotels were ranked according to their star notation and benchmark set at 3 star in which hotels that fall within 3-5 stars were selected. Based on this approach, 21 hotels were selected out of the population of 38.

3.4 Method of data collection
The data for this research was secondary data as in line with the research design. The financial statements and records of the hotels under study were used for data collection and data collected span a period of 4 years (2015-2018). The proxy for multiple taxation is State Fees and Levies (SFLs) which include Consumption Tax, Property and Land Use Charge, Environmental and Sanitation Levy and Physical Planning and Infrastructural Levy whereas financial performance proxies are Total Revenue (TR) and Profit Before Tax (PBT).
3.5 Method of Data Analysis
In order to get a justified and critical analysis of the research, multiple regression analysis was used. Multiple regression analysis shows the degree of relationship between one dependent variable and more independent variables. The data analysis was aided through the use of Econometrics of Variance (EVIEW).

3.6 Model Specification
The econometric models for the study are as follows:

\[ TR = f(CT, PLUC, ESL, PPIDL) \] .................................................................(1)
\[ PAT = f(CT, PLUC, ESL, PPIDL) \] .................................................................(2)

The mathematical models for the study are as follows:

\[ TR = \beta_0 + \beta_1 CT + \beta_2 PLUC + \beta_3 ESL + \beta_4 PPIDL + e_i \] .........................(4)
\[ PAT = \beta_0 + \beta_1 CT + \beta_2 PLUC + \beta_3 ESL + \beta_4 PPIDL + e_i \] .........................(5)

Where;
TR = Total Revenue
PBT = Profit Before Tax
CT = Consumption Tax
PLUC = Property and Land Use Charge
ESL = Environmental and Sanitation Levy
PPIDL = Physical Planning and Infrastructural Development Levy

Decision Rule
Accept null hypotheses when p-value of the f-statistic is greater than 0.05 and reject alternative hypothesis.
4.0 Regression Result and Analysis

HO1: Multiple taxation does not have significant effect on total revenue of hospitality firms in Umuahia, Abia State, Nigeria.

Dependent Variable: TR
Method: Panel Least Squares
Date: 12/25/19   Time: 13:15
Sample: 2015 2018
Periods included: 4
Cross-sections included: 21
Total panel (balanced) observations: 84

<table>
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<th>Variable</th>
<th>Coefficient</th>
<th>Std. Error</th>
<th>t-Statistic</th>
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<td>4693099.</td>
<td>1.352706</td>
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<td>CT</td>
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<td>PLUC</td>
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<td>16.64012</td>
<td>-0.621442</td>
<td>0.5361</td>
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<tr>
<td>ESL</td>
<td>7.181651</td>
<td>24.70801</td>
<td>0.290661</td>
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<td>PPIDL</td>
<td>51.40968</td>
<td>12.61286</td>
<td>4.075974</td>
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R-squared 0.728157  Mean dependent var 6739063.
Adjusted R-squared 0.714393  S.D. dependent var 3333268.
S.E. of regression 1781373.  Akaike info criterion 31.68135
Sum squared resid 2.51E+14  Schwarz criterion 31.82604
Log likelihood -1325.617  Hannan-Quinn criter. 31.73951
F-statistic 52.90220  Durbin-Watson stat 0.748494
Prob(F-statistic) 0.000000

The regression results for model 1 shows the degree of association and relationship between multiple taxation and total revenue of hospitality firms in Umuahia, Abia State, Nigeria. The R-Squared value of 0.728157 shows the level of variable in total revenue explained by multiple taxation. This indicates that 72.82% change in total revenue can be attributed to a unit change in the independent variables. The remaining 27.18% unexplained variation could be caused by other factors or variables not built into the model. The value of the adjusted R² of 0.714 is also high which confirms that the model meets best of fit. This model has no issue of autocorrelation as the Dublin Watson statistics level is at 0.748 which is below the accepted standard of 2.

The table above, also show the unstandardized coefficients of the independent variables at -3.644, -10.341, 7.18 and 51.410 which shows that while consumption tax, property and land use charge affects total revenue negatively, environmental and sanitation levy and physical planning and infrastructural development levy has positive effect. The P-value of the f-statistic at the value of 0.000 is less than the alpha level at 0.05.
This implies that we do not accept HO$_1$ and therefore conclude that multiple taxation has a significant effect on total revenue of hospitality firms in Abia State, Nigeria.

**HO2: Multiple taxation does not have significant effect on profit before tax of hospitality firms in Umuahia Abia State, Nigeria.**

Dependent Variable: PBT  
Method: Panel Least Squares  
Date: 12/25/19   Time: 13:17  
Sample: 2015 2018  
Periods included: 4  
Cross-sections included: 21  
Total panel (balanced) observations: 84

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<th>Std. Error</th>
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<tr>
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<tr>
<td>P PIDL</td>
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<td>0.941837</td>
<td>7.271247</td>
<td>0.0000</td>
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</table>

The regression results for model 2 shows the degree of association and relationship between multiple taxation and profit before tax of hospitality firms in Umuahia, Abia State, Nigeria. The R-Squared value of 0.799675 shows the level of variable in profit before tax explained by multiple taxation. This indicates that 79.97% change in profit before tax can be attributed to a unit change in the independent variables. The remaining 20.03% unexplained variation could be caused by other factors or variables not built into the model. This is an indication that the model does fit well. The value of the adjusted R$^2$ of 0.789532 is also high which confirms that the model meets best of fit. This model has no issue of autocorrelation as the Dublin Watson statistics level is at 0.418045 which is not above the accepted standard of 2.

The table above, also show the unstandardized coefficients of the independent variables at -0.636, -0.664, -2.570 and 6.848 respectively, implying that consumption tax, property and land use charge and environmental and sanitation levy affects profit before tax negatively whereas only physical planning and
infrastructural development levy has a positive effect on profit before tax. The P-value of the f-statistic at the value of 0.000 is less than the alpha level at 0.05. This implies that we do not accept HO2 and therefore conclude that multiple taxation has a significant effect on profit before tax of hospitality firms in Umuahia, Abia State, Nigeria.

5.0 Summary of Findings
Based on the objectives of this study, data analysis, and discussion of findings the following findings were summarized that:

Multiple taxation has significant effect on total revenue of hospitality firms in Umuahia, Abia State, Nigeria.

Multiple taxation has significant effect on profit before tax of hospitality firms in Umuahia, Abia State, Nigeria.

5.1 Conclusion
The study investigated the effect of multiple taxation on the financial performance of hospitality firms in Abia State, Nigeria. As a true federalism, the constitution of the Federal Republic of Nigeria provided that taxes should be collected among the three tiers of government based on their jurisdiction (Decree 21 of 1998). These taxes as listed in part II of Degree 21 of 1998 if properly administered by the state will create a viable economy for the betterment of all. The study explored the relationship between multiple taxation and total revenue and profit before tax of hospitality firms in Abia State, Nigeria. Based on the analysis conducted, the study conclude that multiple taxation has a significant effect on both total revenue and profit before tax of hospitality firms in Abia State, Nigeria.

5.2 Recommendations
The study has established that multiple taxation has a significant effect on both the total revenue and the profit before tax of the hospitality firms in Umuahia, Abia State, Nigeria. The study therefore recommends that to maintain the core goal and spirit of taxation in Nigeria as enshrined by the constitution, states should maintain and concentrate on those taxes as provided by the law to enable the firms grow at ease, achieve their corporate goal as well as the socio economic development of the Umuahia metropolis.

References


