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| **CHRISLAND UNIVERSITY**  |  |
| **EFFECT OF MULTIPLICITY OF TAXES ON GROWTH OF SMEs IN OGUN STATE** |  |
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| **ABSTRACT** |  |

Tax is a mandatory levy paid to the government by an economic unit in exchange for a specified benefit from the government. Previous research efforts on tax in Ogun State have looked at the effects of several taxes on the development of small and medium scale enterprises, and the results have been substantial. The main objective of the study was to examine the effects of multiplicity of taxes on the growth of Small and Medium Scale Enterprises in Ogun State. The study’s population is 1794 SMEs in Ogun State. Judgmental Sampling Method was used to select the sample size of 223. A Cross-sectional Survey Study Approach included a questionnaire and interviews with respondents. The hypotheses were tested using Pearson's Correlation Analysis. For data analysis, the Statistical Programme for Social Sciences (SPSS) was utilized. The findings of this study revealed that there is significant effect on growth of SMEs and corruption among officials and regulators; there is significant effect on growth of SMEs and creating multiple tax laws. However, there is no significant effect on the growth of SMEs and institutional support and policy awareness. Based on the findings of this study, it concluded that multiple taxes have a significant effect on the growth of SMEs in Ogun State. The government should conduct a comprehensive review of tax levies from government bodies and states to eliminate unnecessary multiple taxation and deregulate disproportionate taxes to correlate with SMEs’ income, after which tax authorities can distribute funds to various government purses according to an agreed sharing ratio.