

## Nigerian Tax System and Administration: Implications of Multiple Taxation on the Economy

Omesi, Israel MBA, (Ph.D), CPA  
Department of Accounting, Faculty of Business Education  
Ignatius Ajuru (Rivers) University of Education, St. John's Campus, Diobu, Port Harcourt  
E-mail: israelomesi9@gmail.com

Teerah, Lekpa Edward MBA  
Department of Accounting, Faculty of Business Education  
Ignatius Ajuru (Rivers) University of Education, St. John's Campus, Diobu, Port Harcourt

Nzor, Nuka Peter MBA  
Department of Accounting, Faculty of Business Education  
Ignatius Ajuru (Rivers) University of Education, St. John's Campus, Diobu, Port Harcourt  
E-mail: nzornuka@yahoo.com

### Abstract

The paper examines Nigerian system and administration and the implications of multiple taxation on the economy. It meticulously looked at the concept of tax and taxation, multiple taxation in Nigeria and the approved taxes and levies collected by each tier of government. This paper revealed that some of the implications of multiple taxation in Nigeria include: constitution of illegal and inappropriate taxation and legislation, crippling of some sectors of the economy such as telecommunication industry and Nigeria waterways, it is a hindrance to investment in the country as well as displays lawlessness in the process of tax collection contrary to the procedures laid down in the relevant tax laws for collection. Based on these revelations some recommendations were made.

**Keywords:** Nigerian Tax System, Tax Administration, Multiple Taxation, Economy.

### Introduction

Nigeria is a federation with three tiers of government namely; Federal, State and Local Government. These tiers of government have their different expenditure responsibilities and taxing powers (fiscal federalism). This has serious implications on how the tax system is managed in the country. The Nigerian tax system is lopsided and dominated by the oil revenue. It is also characterized by unnecessarily complex, distortionary and largely inequitable taxation laws that have limited applications in the informal sector that dominates the economy (Odusola, 2006 and Jibrin, et al 2012). The system is concentrated on petroleum and trade taxes while direct and broad-based direct taxes like the value added tax (VAT) are neglected. This is a structural problem for the country's tax system.

The Nigerian tax system favours the federal government since it controls the buoyant tax components while the lower tiers have jurisdiction over the less profitable ones (Odusola, 2006). In most instances the federal government taxes the corporate bodies while the state and local governments tax individuals. In the areas of concurrent taxation such as the personal income tax, capital gains tax and stamp duties, the federal government retains the legislative power while sharing administrative capacity with the states.

The Nigerian tax system is sick and faced with many challenges. The country is yet to develop an effective and efficient tax system despite the fact that the enforcement machinery of our tax laws is porous that anybody can go against it without being punished and this does not augur well for our economy (Ogbonna 2010).

Those who are charged with administration of tax are not empowered with state of the art equipment to perform. They are not often than not so ill-equipped, so ill-trained and so neglected that they become disillusioned, discouraged, frustrated and therefore hardly give their best services. Therefore, from indications, tax administration in Nigeria is generally poor and inefficient.

The administration of tax in Nigeria is vested in the various tax authorities depending on the type of tax under consideration. Such authorities are the Joint Tax Board, which is the apex unifying body for all tax authorities in Nigeria. It is established under section 85 of the Personal Income Tax Act, (Amendment) 2011, Federal Inland Revenue Service (FIRS) established by Section 1(1) of Companies Income Tax Act (CITA) 1990. It is charged with the powers of assessment, collection of and accounting for all the taxes which the federal government is empowered to collect. The State Board of Internal Revenue in each state is another tax authority vested with the administration of tax in each state. It is established by Section 85A of the Personal Income Tax Decree (PITD), 1993. The Local Government authorities in the state also have specific tax functions. They are established by Section 85E of the PITD, 1993. It is the responsibility of these bodies to ensure that tax

administration is strengthened in such a way that no leakage or loopholes of collectible tax is allowed. Contrary to this expectation, there are some administrative problems giving rise to such leakages and loopholes.

Tax administration is all about the machinery put in place to determine, monitor and enforce the collection of taxes by government of a country. To Kiabel (2011) and Soyode and Kajola (2006), tax administration is “the process of assessing and collecting taxes from individuals and companies by the relevant tax authorities, in such a way that correct amount assessed is collected efficiently and effectively with minimum tax avoidance or tax evasion. Ogbonna (2012) noted that tax administration “involves all the principles and strategies adopted by any government in order to plan, implore, collect, account and coordinate personnel charged with the responsibility of taxation”. It also includes the effective use of tax revenue for efficient provision of necessary social amenities and other facilities for the taxpayers.

Tax administration and collection is a major problem facing taxation in the world (Jibrin, et al 2006). According to them, bad administration and collection of tax has led to tax evasion. According to Udabah (2002), the problem of collection and administration are the major issues facing taxation. Tax administration is problematic because of high rate of illiteracy, poor tax awareness and inadequate orientation (Ogbonna, 2010).

### **The Concept of Taxation.**

Taxation is an economic development tool that provides the financial base for providing public goods. It is a double-edged sword depending on what is the interest of the government in power. Apart from providing rapid economic growth, it can also be used to encourage or discourage certain activities considered to be socially, friendly and unfriendly. To Udabah (2002), tax is evil necessary to meet the cost of those services a society wishes its government to provide. He sees it as an obligatory transfer from taxpayers to the public authority. Attama (2004) in Jibrin et al (2012), posits that tax is a compulsory contribution imposed upon persons and firms by a public authority to cover government expenses. He opines that tax is regularly imposed annually or as government thinks. To him, taxes on peoples and firms income play critical roles in any nation’s economic growth and development. Tax is a compulsory contribution imposed by government on her citizens, their wealth or property without commensurate benefits.

Tax is a compulsory levy imposed on a subject or upon his property by the government to provide security, social amenities and create conditions for economic wellbeing of the society (Appah, 2004). According to Ogbonna and Appah (2012), tax is “a major source of government revenue all over the world”. Azubuike (2009) noted that government uses tax proceeds to render their traditional function such as the provision of public goods, maintenance of law and order, defense against external aggression, regulation of trade and business to ensure social economic maintenance. Musgrave and Musgrave (2006) observed that the economic effects of tax include micro effects on the distribution of income and efficiency of resource use as well as macro effect on the level of capacity output, employment, prices and growth. Ogbonna (2010) stated that a tax is a compulsory payment imposed on income, profit, wealth, estate, property, goods and services of individuals and corporate bodies by the government for the sustenance of the government and for which there is no guarantee direct benefit. Taxes represent potent instrument of fiscal policy used by government to manage the economic development of the state. It constitutes a major aspect of the macro-economy (Aneke (2007) in Ogbonna (2012). Generally, the importance of taxation to a nation need not be over emphasized as it is a powerful tool of economic reform and a major player in every economy of the world.

### **Approved Taxes and Levies.**

In order to reduce the multi-dimensional problems arising from the multiplicity of taxes at state and local government levels and to create an investor – friendly tax regime, the federal government enacted the (Taxes and Levies Approved List for Collection) Act 1988 to spell out the taxes and levies that can be collected by the different tiers of government.

#### **Part I - Taxes to be Collected by the Federal Government**

- (a) Companies income tax.
- (b) Withholding tax on companies, residents of the Federal Capital Territory, Abuja and non-resident individuals.
- (c) Petroleum profits tax.
- (d) Value added tax.
- (e) Education tax.
- (f) Capital gains tax on residents of the Federal Capital Territory, Abuja, bodies corporate and non-resident individuals.
- (g) Stamp duties on bodies corporate and residents of the Federal Capital Territory, Abuja.
- (h) Personal income tax in respect of:
- (i) members of the Armed Forces of the Federation;

- (ii) members of the Nigeria Police Force;
- (iii) residents of the Federal Capital Territory, Abuja; and
- (iv) staff of the Ministry of Foreign Affairs and non-resident individuals.

#### **Part II - Taxes and Levies to be Collected by the State Government**

- (a) Personal income tax in respect of:
  - (i) Pay-as-you-earn (PAYE); and
  - (ii) direct taxation (self-assessment).
- (b) Withholding tax (individuals only).
- (c) Capital gains tax (individuals only).
- (d) Stamp duties on instruments executed by individuals.
- (e) Pools betting and lotteries, gaming and casino taxes.
- (f) Road taxes.
- (g) Business premises registration fee in respect of:
  - (i) urban areas as defined by each state, maximum of-  
₦10,000 for registration, and  
₦5,000 per annum for renewal of registration; and
  - (ii) rural areas-  
₦2,000 for registration, and  
₦1,000 per annum for renewal of registration.
- (h) Development levy (individuals only) not more than N100 per annum on all taxable individuals.
- (i) Naming of street registration fees in the state capital.
- (j) Right of occupancy fees on lands owned by the state government in urban areas of the state.
- (k) Market taxes and levies where state finance is involved.

#### **Part 11 - Taxes and Levies to be Collected by the Local Government**

- (a) Shops and kiosks rates.
- (b) Tenement rate.
- (c) On and off liquor licence fees.
- (d) Slaughter slab fees.
- (e) Marriage, birth and death registration fees.
- (f) Naming of street registration fee, excluding any street in the state capital.
- (g) Right of occupancy fees on lands in rural areas, excluding those collectible by the federal and state governments.
- (h) Market taxes and levies excluding any market where state finance is involved.
- (i) Motor park levies.
- (j) Domestic animal licence fees.
- (k) Bicycle, track, canoe, wheelbarrow and cart tees, other than a mechanically propelled truck.
- (l) Cattle tax payable by cattle farmers only.
- (m) Merriment and road closure levy.
- (n) Radio and television licence fees (other than radio and television transmitter).
- (o) Vehicle radio licence fees (to be imposed by the local government of the state in which the car is registered).
- (p) Wrong parking charges.
- (q) Public convenience, sewage and refuse disposal fees.
- (r) Customary burial ground permit tees.
- (s) Religious places establishment permit fees.
- (t) Signboard and advertisement permit fees.

#### **MULTIPLE TAXATION IN NIGERIA**

A major problem facing the country is the multiplicity of taxes. Individuals and corporate bodies complain about the ripple effects associated with the duplication of tax (Oduola, 2006). We are aware of the challenge of inadequate funding which has continued to confront both federal and state governments with greater intensity and has limited infrastructural development in the country. Our leaders should know that multiple taxation has not become a cancerous leach in the body of corporate entities in the economy but also constituted a major source of revenue leakages as illegal agents have exploited the lapses within the tax system to pursue their selfish interests. Hence, this problem should be addressed holistically.

Multiple taxation is the levying of tax by two or more jurisdictions on the sense declared income (in the case of income taxes), asset (in the case of capital gains taxes), or financial transaction (in the case of sales taxes). Multiple taxation is a situation in which the same earnings are taxed more than once. For example, it may occur when a publicly traded company pays corporate tax on its earnings and passes some of those earnings to shareholders (the owners) as dividends on which they must pay a capital gains tax at the federal level and then at the state level (Adam 1989) defines multiple taxation as “the taxing of a person by two or more government authorities demanding the same kind of tax”.

Commenting on the menace of multiplicity of taxes, Dangote (2001) in Bassey, 2013 noted that “the manufacturing industries are confronted with multiple statutory levies and taxes which are clearly duplicate of what other tiers of government charge. Apart from the additional cost to the industries, the time spent discussing such levies constitutes a distraction to the operators of manufacturing industries in Nigeria. According to him, it also makes planning difficult since one is not sure of how many levies and taxes will be paid”.

The tax administration system in Nigeria over the years has been burdened by challenges ranging from non-identification, registration, poor documentation, multiple taxation and non-compliance of taxpayers (Anaesoronye, 2013). The new tin programme, a tax reform strategy was designed to address these issues, replace the older error prone manual registration process, enhance voluntary compliance by taxpayers and provide a basis for better planning and developmental budgeting purposes. It was in recognition of these issues that the Joint Tax Board (JTB) was mandated to provide efficient, effective and innovative solutions to proper tax administration practices, while maintain a tax friendly environment through effective and efficient flow of information in order to discourage multiple taxation and manual tax administration related problems (Anaesoronye, 2013).

In addition, the National Economic Council (NEC) in what appears to be a proactive step to finding a workable solution to the problem of multiplicity of taxes, constituted a committee to appraise the problem with a view to identifying how best to address it for the purpose of minimizing the burden of taxpayers, ensure tax justice and by extension, improve tax compliance rate as encapsulated in the National tax policy.

According to Uguru (2013), “the hospitality sub-sector is currently faced with an avalanche of taxes; registration of hospitality premises, Stamp Duty, Nigerian social insurance Trust Fund (NSIT), Industrial training fund (ITF), National pension commission, Nigerian Tourism development corporation, Value added tax (VAT), Pay As You Earn (PAYE), Company income tax, Withholding tax, Liquor licence, Food handlers and health certificate. Others are visual advert, Waste disposal, Bill board, Sign post, Operation permit, Vehicle emission fee, Contravention charges, Business premises, Administrative charges for environment, Audit, Copyright society of Nigeria, Water supply, Electricity supply, Copious levies by the Local Government Councils as well as other fees charged by regulatory agencies across the sectors at the state and federal levels has pushed the sector to the brink.

According to him, the reality is that the current burden of taxes and levies is heavy, especially when situated within the context of the high operating cost for business. The sector wants to be very clear and certain of tax obligations, the number of taxes, the rates, period of payment, mode of payment and so on.

### **Implications of Multiple Taxation on the Economy.**

The implication of multiple taxation constitutes illegal and inappropriate taxation and legislation. From the foregoing, it is evident that multiple taxation presents a number of hazards thus: inhibits growth and penetration; stifles the telecommunication industry growth; and limits the creation of value chain that is beneficial to socio-economic development. These invariably combine to limit or constrains tax revenues to government from direct and indirect value addition as well as wider economic impact of the sector on the economy.

The growing incidence of piracy and robbery on Nigeria’s waterways, as well as multiple taxation business are, crippling the growth of the industry in the country (Anagor,2013). According to her, these concerns discourage potential investors from tapping into the viable inland waterway transport business which has the capacity to ease road traffic congestion, generate revenue for players and government, as well as create employment for many of the country’s teeming unemployed youth.

Chizea (2013) noted that multiple taxation is a disincentive factor of the prevalence of this phenomenon in the economy. The loss to the treasury arising from multiple taxation is not immediately obvious to the simple minded. According to him, “losses arise from consideration of the fact that the available profit on which tax is applied is suppressed from this situation as aggressive investments are discouraged and energy is dissipated in attempting to void or possibly evade the payment of tax”.

Some states and local governments in the country charge arbitrary taxes which are not in consonance with the tax laws. Tax officials or revenue consultants in some cases come up with very high figures as taxes and then expect the taxpayers to negotiate. Sometimes new taxes and levies are introduced by the different tiers of government outside the approved taxes and levies (Bassey, 2013).

A basic implication of multiple taxation is illegal and inappropriate taxation of taxpayers. The incidence of multiple taxation disregard the provision of the taxes and levies (Approved Rates for Collection) Act, 1988 which provides the taxes and levies collectible by the various tiers of government. Various Ministries, Departments and Agencies (MDAS) of the Federal, State and Local tiers of government impose illegal and inappropriate taxes and levies in the form of illegal taxes and levies, excessive quantum of taxes demanded when the tax is legal, extra legal mode of collection of such taxes and use of consultants for assessment and determination of taxes and levies.

The 1998 Act provides a list of taxes and levies to be collected by all tiers of government: federal, state and local. Any tax or levy outside of what the Act provides is illegal. Judicial confirmation of this is given in the case of *Eti-Osa Local Government V. Jegede* (2007) 10 NWLR (page 545). It is noted that in a bid to shore up internally generated revenues, MDAS consistently impose multiple taxes and levies unknown to law on telecommunication operations. For instance, in 2009, the Imo State Ministry of Petroleum and Environment introduced an Environmental Audit Review and certification fee of N30,000 per site without the backing of any known law. It is a known fact that statutory reasonability for the conduct of an Environment Audit under the Environmental Impact Assessment (EIA) Act rests with Federal Ministry of Environment or the enforcement agency, the National Environmental Standards and Enforcement Regulations Agency (NESREA).

Display of lawlessness in the process of tax collection contrary to the procedures laid down in the relevant tax laws for tax collection, some states and local governments utilize the services of security personnel and thugs to force taxpayers to pay taxes and levies. Sometimes business premises are shut down without prior notice or court order (Bassey, 2013).

Arbitrary increases is also one of the implications of multiple taxation in the economy. Where multiple taxes or levies are legal, the amount demanded is typically arbitrary and without recourse to the provisions of the law. Increases are usually imposed annually or otherwise, without a known parameter for their determination. For instance, fees for Aviation High Clearance Certification (AHCC) of masts and towers erected by telecommunications companies were increased by as much as 1000 – 4000% in 2005. The new AHCC regime was expanded to cover masts and towers all over the country irrespective of their proximity to airports as was the previous regime, so that the increase was even more impactful than as depicted by a rate increase. Illegal and inappropriate Assessment – Government at all tiers tend to use consultants for the purpose of improving internally generated revenue. These consultants are paid a percentage of what they are able to generate. Unfortunately, the end result is that consultants dream up multiple taxes and levies that are not unknown to law and utilize thugs and unscrupulous security personal and indeed drawn on Task Forces employing state security services to enforce their collection.

**Illegal Enforcement and Extra-judicial Activity:** It is to be noted that the collection of multiple taxes and levies, legal or illegal, is usually done by applying unsophisticated and legally unsanctioned methods. This includes arbitrary site or office closures, physical attacks, intimidation and arrest of personnel or threats of these and seizure of equipment, among others. Several states across the country have employed and continue to exploit this approach to extract monies from operators. For telecommunication companies, this is particularly damaging because they deny the affected operators access to their facility sites for routine maintenance and fueling. This invariably results in network outages, congestion and exacerbation of the quality of service situation as facilities run out of fuel or otherwise fail for lack of maintenance or fault rectification.

Apart from the poor state of infrastructure, harsh and unstable policies, difficulty in clearing goods at the ports and high lending rates, the incidence of multiple taxation is a major hindrance to investments in the country. Telecommunication operators in Nigeria recently cried out and condemned various requests for taxes and levies that are, in the view of many Nigeria, outside of what is prescribed by the tax laws. They cited instances where state and local government authorities have physically invaded offices, locked up Base Stations and employed other unwholesome tactics to enforce these taxes and levies". Whereas taxes are expected to be backed by statutes, many local governments list taxes that are not backed by laws. Instead of the local government revenue committee to perform its statutory functions, most local governments today prefer consultants who employ touts and armed personnel to enforce tax payment thereby rendering tax officials redundant and violating the fundamental principles or "canons" of taxation as propounded by Adam Smith (1776), (Omes, 2007 and Ogbonna, 2010).

Multiple taxation which is seen by the authors as unreasonable levies thus contribute to rapid decline in the fortunes of the nation's industry. Focusing on the ease of doing business, the World Bank recently ranked Nigeria 125<sup>th</sup> out of 183 countries, citing excessive taxation as a major factor. According to Manufacturers Association of Nigeria, the sector's contribution to Gross Domestic Product (GDP) nosedived from 9.5 percent in 1975 to 6.65 percent in 1995, 3.42 percent in 2005 and a marginal increase of four (4) percent in 2009. In the same vein, manufacturing capacity utilization declined rapidly. Despite Federal Government promises to sanitize tax administration, the country still lacks a consistent tax policy. It is pertinent to note that government's target of widening the tax net and reducing direct tax component of the fiscal regime remains a mere mirage and wish.



Multiple taxation creates room for unauthorized persons to get involved in the collection of taxes and levies (probably for themselves and not the government). For instance, the Daily Champion (2010), cited by Federal Inland Revenue Service (FIRS), 2010c): According to the paper, residents of Aba have flayed the increasing menace of touts, parading themselves as government tax agents to extort unsuspecting persons. Indications are that the group, comprising able-bodied men, operated in front of Aba Town Hall situated at the secretariat. They intimidated unsuspecting passers-by by requesting for their tax receipts in order to make them part with various sums of money ranging from ₦100 to ₦2,000. The issue of multiple taxation has attracted negative criticisms and created an unfavourable image of the business environment. It acts as a disincentive to investment in the Nigerian economy (Bassey, 2013).

### Conclusion and Recommendations

Tax is a licentious octopus and a potent tool of economic, social reform and development. It pervades every aspect of the economy and individuals, corporate bodies, citizens and foreigners, manufacturers and marketers, workers and pensioners, etc. Taxpayers in Nigeria (individuals and corporate entities) would comply with tax commitment and payment if only they are convinced that government would use the tax they pay to provide good roads, electricity supply, good health systems and other social amenities, etc. There is need to overhaul the entire Nigerian tax system and administration with much emphasis on the reduction or elimination of multiple taxation because it discourages investment, and worsens poverty crises.

Based on the implications of multiple taxation as examined by this paper, the following recommendations (suggestions) are made:

1. The Joint Tax Board in the course of discharging its statutory functions, should embark on new mass and awareness campaign on tax compliance and to advise Federal Government to prevail on the state and local governments to desist from collection of double taxation from manufacturers and other entrepreneurs.
2. The Joint Tax Board should embark on public enlightenment in respect of multiple taxation to educate taxpayers to know what they are supposed to pay and what they should not pay, if they are asked to pay something that is not backed by the law, they are free to enforce non-payment by giving to the court.
3. The Joint Tax Board and the committee set up by the National Economic Council (NEC) should find a workable solution to the problem of multiplicity of taxes. This could be achieved by engaging all stakeholders and legislative provisions in a holistic discourse in order to enable them understand the magnitude and dimensions of the problem and come out with recommendations that will help Nigeria to have a more investment-friendly tax regime.
4. The Joint Tax Board and Committee should approach the task with a multipronged strategy such that barriers to a harmonized, easy to administer tax regime are eliminated at the three tiers of government particularly the state and local governments in the country.
5. The governments (Federal, State and Local) should develop a strong base for taxpayers, streamline collection mechanism and stop multiple taxes which is a reprieve to the industrial sector and the entire economy.

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