## **Certificate of Publication**

## International Journal of Humanities Social Science and Management



This is to certify that
Dr. Francis,N.P. Udeh; Augustine ,ODION,CCA, Monday
Olade, IZEVBEKHAI, PhD,ACIT
Published following article
Effect Of Multiple Taxation On Growth Of Small And
Medium Enterprises (SME s) In Nigeria
Volume 2, Issue 5, pp: 120-142
www.ijhssm.org



**Publication Head** 

IJHSSM is peer reviewed International Refereed Journal.