**QUESTIONNAIRE**  
**Research Title:** *The Effect of Excessive Taxation on Small-Scale Enterprises in Mubi North, Adamawa State, Nigeria*

**Dear Respondent,**  
This questionnaire is designed to collect data for academic purposes only. The information you provide will be treated with strict confidentiality and used solely for research purposes. Kindly respond honestly to the questions below.

**SECTION A: DEMOGRAPHIC INFORMATION** *(Please tick ✓ where applicable)*

1. Gender: ☐ Male ☐ Female
2. Age: ☐ 18–25 years ☐ 26–35 years ☐ 36–45 years

☐ 46 years and above

1. Educational Qualification: ☐ No formal education ☐ Primary

☐ Secondary ☐ Tertiary

1. Nature of Business: ☐ Trading ☐ Manufacturing ☐ Services

☐ Other (please specify) \_\_\_\_\_\_\_\_\_\_

1. Years in Business: ☐ Less than 1 year ☐ 1–5 years ☐ 6–10 years

☐ Above 10 years

**SECTION B: Types and Nature of Taxes Imposed on SSEs** *(Objective i)*  
Kindly indicate your level of agreement using the scale below:  
**SA** = Strongly Agree, **A** = Agree, **UD** = Undecided, **D** = Disagree, **SD** = Strongly Disagree

| **S/N** | **Statement** | **SA** | **A** | **UD** | **D** | **SD** |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | My business is subjected to multiple taxes by different government agencies. | ☐ | ☐ | ☐ | ☐ | ☐ |
| 2 | I am aware of the different tax types applicable to my business. | ☐ | ☐ | ☐ | ☐ | ☐ |
| 3 | Taxes imposed on my business are clearly explained by the authorities. | ☐ | ☐ | ☐ | ☐ | ☐ |
| 4 | There are informal levies or charges imposed apart from official taxes. | ☐ | ☐ | ☐ | ☐ | ☐ |

**SECTION C: Effect of Excessive Taxation on Profitability, Survival, and Growth** *(Objective ii)*

| **S/N** | **Statement** | **SA** | **A** | **UD** | **D** | **SD** |
| --- | --- | --- | --- | --- | --- | --- |
| 5 | Excessive taxation reduces my business profits significantly. | ☐ | ☐ | ☐ | ☐ | ☐ |
| 6 | High taxes affect my ability to expand my business. | ☐ | ☐ | ☐ | ☐ | ☐ |
| 7 | The cost of complying with tax regulations (e.g., accountants, filing) is high. | ☐ | ☐ | ☐ | ☐ | ☐ |
| 8 | Excessive taxation threatens the survival of my business. | ☐ | ☐ | ☐ | ☐ | ☐ |

**SECTION D: Relationship Between Tax Burden and Business Informality** *(Objective iii)*

| **S/N** | **Statement** | **SA** | **A** | **UD** | **D** | **SD** |
| --- | --- | --- | --- | --- | --- | --- |
| 9 | The high tax burden encourages businesses to remain informal. | ☐ | ☐ | ☐ | ☐ | ☐ |
| 10 | Some businesses avoid registration to escape high taxation. | ☐ | ☐ | ☐ | ☐ | ☐ |
| 11 | The tax system discourages entrepreneurs from formalizing their businesses. | ☐ | ☐ | ☐ | ☐ | ☐ |
| 12 | Lowering taxes would encourage more businesses to become formal. | ☐ | ☐ | ☐ | ☐ | ☐ |

**SECTION E: Additional Comments**  
Please share any suggestions or experiences regarding taxation and your business:

**Thank you for your time and cooperation**