

## NMA/AGSM/2022/PUBH/009 - Taxation and Incentives in Private Health Services Delivery in Nigeria: Opinion of Private Health Practitioners

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### Abstract

**Background:** Tax relief and incentives are utilised to encourage the private health sector for providing services that are advantageous to community health. The aim of this study was to explore the issues related to taxes paid, incentives provided, returns on investment, satisfaction with the practice, and plans of private health practitioners who were conference attendees in Port Harcourt in 2021.

**Methodology:** A descriptive cross-sectional study was carried out at two national events in Port Harcourt, Rivers State, Nigeria in October, and December 2021, among conference attendees using self-administered questionnaires. Data obtained were analysed using the IBM Statistical Package for the Social Sciences (SPSS) version 20.0 and presented in tables.

**Results:** A total of hundred and sixty-six (166) respondents were involved in the study. One hundred and four (62.7%) respondents believed they experienced multiple taxations from agencies of government. Most respondents paid at least fifty thousand and above as taxes to various levels of government. One hundred and forty-two (85.5%) respondents believed they did not receive any incentive from governments for their private health businesses. Fifty-three (31.9%) were not satisfied, while 55 (33.1%) respondents were managing to survive in the business environment.

**Conclusion:** Private healthcare practitioners in Nigeria experience multiple taxation and a lack of incentives from governments. Dissatisfaction with the return on investment is prevalent. Inclusive health sector reform that will partly reduce the potential for brain drain is therefore needed.

**Keywords:** Taxation; Incentives; Private Health Services; Private Health Practitioners.

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