The Center for Research Libraries scans to provide digital delivery of its holdings. In some cases problems with the quality of the original document or microfilm reproduction may result in a lower quality scan, but it will be legible. In some cases pages may be damaged or missing. Files include OCR (machine searchable text) when the quality of the scan and the language or format of the text allows.

If preferred, you may request a loan by contacting Center for Research Libraries through your Interlibrary Loan Office.

Rights and usage

Materials digitized by the Center for Research Libraries are intended for the personal educational and research use of students, scholars, and other researchers of the CRL member community. Copyrighted images and texts may not to be reproduced, displayed, distributed, broadcast, or downloaded for other purposes without the expressed, written permission of the copyright owner.

Center for Research Libraries
Identifier: f-n-000001

Downloaded on: Jul 23, 2018, 11:07:57 AM
It is hereby notified for the information of all employers in Nigeria that the Federal Board of Inland Revenue in accordance with the provisions of subsection (1) of section 30 of the Personal Income Tax (Lagos) Act, 1961 hereby directs that those employers with respect to all their employees liable to income tax under the said Act shall deduct from the emoluments taxed under section 4 of the Income Tax Management Act, 1961 the Income Tax chargeable on those emoluments by reference to the tax tables issued by the Federal Board of Inland Revenue and in force during a year of assessment.

R. J. G. Thomas,
Deputy Chairman,
Federal Board of Inland Revenue

Government Notice No. 1308

The following are published as Supplement to this Gazette: