

INDEX

- Abacha, Sani, 14, 24, 339
Aboyade Technical Committee, 12-13
 - on revenue Allocation, 20, 22-23
Aboyade, Professor, 20
Accounting period 325
 - definition, 226-227
Ad valorem duties, 248-249, 251
Adjusted profits of a company, 224
Administrative Federalism, 4
Agricultural Development Levy, 307
Aguda, Akinola, 19
Aguiyi-Ironsi, J.T.U., 18
Akorhore, 79
Allocation principles, 26
Allowable deductions, 225
Assessable
 - income, 206-208
 - List, 232
 - profits, 227
 - Tax and Chargeable Tax, 229-236
Atlantic Slave Trade, 83

Babangida Administration, 13, 15, 24, 104
Bickersteth, Seyi, 108
Binns Constitution, 18
Body of Appeal Commissioners (BAC),
 103, 181-182, 194-195, 199, 201,
 218, 233, 244, 268, 280, 282, 304
Boro, Isaac, 338-339
British Rule, 83
Business
 - premises registration, 127
 - taxation, 131
Budget Speeches, 309-311
Bureau for Public Enterprises, 341'

Canons of taxation, 35
Capital
 - Gains Tax, 102, 124, 127, 236-
 258, 301
 - sum, 237
 - Transfer Tax, 272-274
Capitation tax, 68, 86
Carter, Jimmy, 336
Carter, W.A.B., 121
Carucate (land tax), 67
Case Law, 303
Casino
 - Revenue Tax, 267, 270-271
 - Tax, 267-272
Categories of exempted income
 (from tax), 204-205
Cattle tax (*jangali*), 91-92, 143
Census
 - exercises, 9
 - figures, 1963, 10
Chargeable
 - profits, 229
 - definition, 227
 - tax, 229-236
Chartered Institute of Taxation of Nigeria
 (CITN), 320-321
Chick Commission, 1953, 17
Ciroma, Adamu, 107
Classes of persons exempted from tax, 171
Clifford, Hugh, 87
Collection of tolls, 78
Commissioners of Stamp Duties, 247-248
Commonwealth Income Tax, 192
Community Tax (*baraji*), 92, 202
Companies Income Tax, 102, 124, 182-
 201, 237, 267, 301, 354

-
- Company
 – definition of, 182-183
- Conditional
 - grant scheme, 5
 - transfer, 5
- Consensus resolution, 14
- Consolidated
 - Relief Allowance (CRA), 217
 - Revenue Fund Account, 3467
- Consortium for Advanced Research Training (CARTA), 342
- Constitution Drafting Committee, 22
- Constitution, 1999, 26-28
- Constitutional
 - arrangements, 33, 40
 - power to tax, 62-64
- Cooperatives
 - federalism, 3
 - Societies Ordinance, 189
- Corporate
 - Affairs Commission, 223
 - income tax, 164
 - taxation, 101
- Council of States meetings, 325
- Court fines and fees, 89
- Cowry shells
 - as uniform currency, 73
- Crown colony system of administration, 83-84
- Custom duties, 34, 84
 - excise and tariffs, 147
- Danegeld*(*land tax*, 67
- Danjuma Commission, 1989,15
- Dare, Walter B., 121
- Death duties, 85-86
- Debt relief gains, 5
- Decentralization and the practice of Fiscal Relations in the Colonial Era, 16
- Deductions
 - allowed from companies income, 190 -91
 - not allowed from companies income, 191, 205-206
- Deepening and Widening Government's Revenue Base, 346-348
- Demographic factor in resource allocation, 10
- Department of Petroleum Resources (DPR), 346
- Derivation,7
 - and the compensation or protection of Mineral-producing Areas, 11-14
 - principle, 11-12, 28
- Development Levy, 127
- Direct
 - tax ,91
 - system, 87
 - taxation , 85-88, 147
 - of the American colonies, 68
 - taxes, 34
- Directorate of Petroleum Resources (DPR), 328
- Disposal of assets, 237
- Dispute Resolution Mechanisms, 325-326
- Distributable Pool Account (DPA), 17-19
- Division of powers, 4
- Dokubo, Asari, 339
- Double Taxation
 - Agreement,(DTAs), 100,106, 215, 217-218, 311- 312
 - taxation,184
 - relief, 259
- Dual federalism, 3
- Dutch diseases effect/syndrome, 344-345
- Edozien, Emmanuel, 105
- Education
 - Development Fund, 109

-
- Fund, 275
 - Tax , 124, 274-278
 - Fund Account, 346
 - Trust Fund, 109, 346
 - Egbe*
 - *alajada*, 73
 - *alaro (guild of dyers)*, 73
 - *alaroobo*, 73
 - *alaso (guild of cloth traders)*, 73
 - *onisona (guild of carvers)*, 73
 - Eisphora* tax, 67
 - El-Rufai, Nasir, 341
 - Empire income tax, 178-179
 - Entertainment
 - Tax , 261-263
 - Law, 261
 - Environmental degradation, 338, 345
 - Equality
 - of states, 7-9,27
 - principle, 8
 - Equalizing fiscal transfers, 7
 - Excess
 - Crude Account, 5
 - profits, 199
 - Exchange losses, 304
 - Executive Orders, 26
 - Exempted profits from companies
 - income, 189-190
 - Exemptions to stamp duties, 246-247
 - Export Processing Zone (EPZ),110, 200
327-328
 - Family Economic Advancement
Programme, 221
 - Federal
 - Board of Inland
Revenue(FBIR)
101-103, 121-122, 181, 188,
197- 198, 211, 247, 258, 267,
303 -305, 310, 348
 - Civil Service Commission, 219
 - Executive Council
(FEC), 108,110, 258,
261-263, 274, 301-302,
312-313, 316-318, 325,
354-355
 - Housing Authority, 341
 - Inland Revenue Service (FIRS),
25,107-112, 121,124,
247, 267, 274 - 275, 277,
281, 302,314, 317, 319,
328 -329, 348 -349, 356,
371
 - Annual Corporate Plans, 356
 - medium Term Plan 2008 - 2011,
356
 - composition of, 123
 - powers and duties of, 123- 124
-Tax proceeds, 346
 - Revenue Authorities, 319
 - System Vision 2020,. 356
 - politics, 4
 - Federation Account, 8, 12-14,22-27, 346
- revenues, 7
 - Filing Returns, Payment and collection, 323
 - Financial relationship, 6
 - Fines , 78-79
 - Fiscal
 - allocation, 8
 - Commissions, 1, 309
 - decentralization, 5
 - policy 21
 - recentralization 24
 - Federalism, 1-28
 - Fixed duties, 248
 - Foreign debt accumulation, 345
 - Forest royalties, 89
 - Free Trade Zones, 200
 - Gabaga (hand woven cloth currency)*, 71
 - Gado*(death duty on a deceased's estate
paid to emir), 69,85

- Gaisua*, 132-134 - Laws, 102, 184, 211, 215, 302, 311, 321-322
- Gandu (agricultural tax)*, 69
- Gas Flaring, 338 - in Nigeria-introduction of, 131-147
- Gausua*(Festival present), 85
- Goods exempted from VAT, 278 - in the colony of Lagos
- Government - introduction of, 147-201
- meaning of, 1-6 - ordinance, 131,134
- Gowon, Yakubu, 18,309, 339 - payable, 214
- Gratuities, 222 - Rates, 327
- Green Revolution (GR),334 Income taxation, 131
- Gulf War, 337 Indigenization programme, 333
- Indirect
- rule
- and Taxation, 84-93
- policy, 84
- tax rates, 322
- Taxation, 327
- taxes, 34
- Instruments required to be stamped, 252-253
- Inter-governmental
- fiscal relations, 1
- revenue sharing in Nigeria, 6
- Internal Revenue
- Generation Effort or Independent Revenues, 15-16
- generation, 7
- International
- Energy Agency, 334
- Trade Agreements, 328
- Inter-state
- equality in revenue sharing, 7
- sharing, 27
- Iron money (known as *Umumu*), 81
- Ishakole*, 76
- Itinerant worker, 221
- Jangali tax*, 132-133, 310
- Jangali*(cattle tax), 85, 89,68-69
- Joint Tax Board (JTB),102,107,190, 204,
- Hadiyya*, 71
- Hakki binimram (secular tax)*, 70
- Hakki (Kanuri for tax or dues)*,70
- Haku Binerum*(graduated income tax in Borni), 85
- Haqq (olibation) (winter tax)*,70
- Haraji*, 86
- Hausa City States, 68-69
- Health Management Organisation (HMOs), 343
- Hicks-Philipson Commission, 9,17
- Horizontal Revenue
- Allocation under the 1999 Constitutions, 26-28
- Sharing in Nigeria
- history of, 6-16
- House System*, 83
- Ideal tax system, 353
- IMF 107 -108
- Mission on tax Administration, 108
- Import
- and Excise Duties, 328
- policy issues, 354
- Income Tax,36,67 ,131
- Assessment Procedure, 328 -329

-
- 208, 210-211, 219, 221,
 - 258, 319-320, 322, 347, 356
 - Joint Venture Agreements, 26
 - Judicial precedent, 303
 - Judiciary, 319
 - Kafelo* (obligatory gift of merchants to the ruler), 71
 - Kaleram or Toloram*, 71
 - Kanem Borno Empire, 69-71
 - Kasasairam tax*, 70
 - Key Economic Thrusts of the National
 - Khanraj* (a moslem community tax), 85
 - Kudin sarauta* (accession duty paid by every chief), 69
 - Kurdi sarauta*, 90, 132-133
 - Kurdi Kasa* (Agricultural/ tax), 68-69, 85-86
 - Land
 - mass and terrain, 7, 14-15
 - revenue tax, 99
 - tenure system, 75
 - Legislature, 318-319
 - Levels of Government, 18-22
 - Life
 - Assurance Premium, 222
 - Insurance companies, 184
 - Lloyd, Frank G., 121
 - Local Government
 - and Taxation in Western and Eastern Nigeria, 93-99
 - Councils, 317-318
 - Revenue committees, 127-128
 - Locally-distributed income tax, 99
 - Lugard, Frederick Dealtry, 131
 - Manu, Balama, 107, 111, 121, 356
 - Market
 - fees, 89
 - taxes and levies, 127
 - value, 2237-238
 - Marketing
 - Boards, 256 - 257
 - Ordinances, 256
 - Metoikion* on foreigners, 67
 - Militancy in the Niger Delta, 338-340
 - Millennium Development Goals (MDGs), 5, 343
 - Modern reforms in the Nigerian Tax System, 105 -112
 - Modernization Plan, 356-357
 - Monthly fees, 84
 - Movement
 - for the emancipation of the Niger Delta (MEND), 339
 - for the Survival of the Ogoni people (MOSOP), 14, 339
 - Muhammed, Murtala, 19
 - Multiple taxes, 329
 - Naiyeju, James K., 121
 - Naming of street registration fees, 127
 - National
 - Council of States, 315
 - Economic
 - Council 315, 32
 - Empowerment Development Strategy (NEEDS) 354
 - Recovery Fund (NERF) deductions, 105
 - Health Insurance Scheme Contributions, 222
 - Housing Fund Contribution, 222
 - Information Technology Development Levy, 124
 - Judicial Council, 326

-
- Pension Scheme, 222
 - Petroleum Investment Management Services (NAPIMS), 328
 - Revenue Mobilisation, Allocation and fiscal commission (NRMAFC), 15-16
 - tax Policy, 312-313, 315, 317, 330, 354
 - document, 111
 - categories and roles of stakeholders, 314-315
 - guiding principles of, 313-314
 - implementation of, 327-330
 - key economic thrusts of, 321-323
 - objectives of, 314, 313
 - Native
 - authorities, 85
 - Revenue Ordinance, 153, 163
 - Niger Delta Volunteer Force (NDVF), 338 -339
 - Nigeria
 - and Constitutional Taxation, 5-46
 - and the challenges of Development , 340-346
 - electricity, 340
 - railways, 341,
 - Education , 342-343
 - Health, 343-346
 - Housing, 341-
 - Roads,341,
 - Telecommunication,341-342
 - Customs Ser vice, 280, 346
 - Governors Forum, 325
 - Tax policy, 301
 - Nigeria's
 - Fiscal Federalism, 27
 - revenue sharing
 - principles,7
 - scheme, 15
 - Nigerian
 - Custom Service, 110
 - Fiscal Relations
 - Impact of 1979 constituent Assembly on, 22-25
 - National petroleum Corporation (NNPC), 26, 230, 328, 356
 - National tax Policy, 312-313
 - Oil reserves, 335
 - Tax laws, 317
 - policy, 304
 - System , 108, 301, 312-313, 319 - 320, 322, 329, 354, 357
 - Notice of Assessment, 187-188, 194, 233-234
 - Oath of secrecy, 182, 302
 - Obaje, Andrew, 335
 - Obasanjo, Olusegun, 19, 26, 111, 310, 354
 - October war, 336
 - OECD, 336
 - Official secrecy, 208, 222
 - Ogoni bill of Rights, 339
 - Ogunba,Vincent O., 121-122
 - Oil
 - Depletion Analysis centre, 334
 - prices, 335
 - revenues, 344
 - spillages, 338
 - Okah, Hency, 339
 - Okauru, Ifueko Omoigui, 121, 344, 347
 - Okigbo
 - Commission, 12-13, 16
 - Revenue Allocation Commission, 23
 - Okonjo-Iweala, Ngozi, 108
 - Olashore, Oladele 106
 - Olorunleke, David A., 121, 348

-
- Operation Feed the Nation (OFN), 334
 - Organization of Petroleum Exporting Countries (OPEC), 333, 335-337
 - Osindero, Ephraim, A., 121-122
 - Owo*
 - *Asingba*, 76
 - *Ode*, 76
 - *Onibode*(boarder fee), 68
 - Paris Club, 5
 - Parliamentary system, 23
 - Pay-As-You-Earn (PAYE), 127, 215-216
 - System, 94
 - scheme, 346
 - Per Head tax, 87
 - Personal
 - income tax, 102, 121, 127, 201-222, 301, 354
 - taxation, 131
 - Petroleum
 - Industry Bill, 236
 - Investment Allowance, 227
 - profits tax, 102-103, 124, 222-229, 301
 - Phillips, Dotun, 107
 - Phillipson, Sidney, 91-92
 - Political
 - Bureau, 25
 - Federalism, 4
 - Poll tax, 99
 - Pool betting
 - and Casino Taxes, 263-266
 - business, 265
 - tax, 67, 266
 - Pools betting and lotteries, gaming and casino taxes, 127
 - Population, 7
 - and the Social Development Factor, 9-11
 - data, 10
 - principles, 9-10
 - statistics in Nigeria, 9
 - Portoria* (earliest taxes), 67
 - Post
 - colonial Fiscal Relations
 - among
 - Independent Constitutions, 46-62
 - Pre-Independent constitutions, 36-46
 - Presidential
 - System, 22-23
 - Technical Committee (PTC), 111, 356
 - Presumptive Income Tax Assessment, 329
 - Price fluctuations, 335-338
 - Principle of
 - allocation, 10
 - derivation, 14, 17, 19, 27
 - financial comparability, 18
 - internal revenue generation, 16
 - Production sharing contracts, 230, 322, 337
 - Professional Bodies, 320-321
 - Progressive tax, 34
 - Publican* (Tax collectors), 67
 - Raisman Commission, 17-18, 100
 - Ramadan war, 336
 - Rate of
 - relief, 178
 - tax, 258
 - payable by companies, 172
 - Receipts exempted from stamp duties, 255-256
 - Reform Agenda, 354-355
 - Regime of Taxation
 - restructuring of, 354 -357
 - Regional Constitutions, 52-53
 - Regressive tax, 34
 - Repealed pool betting and casino gaming legislation, 272

- Residual tax jurisdiction, 43
- Restructuring the Regime of Taxation, 354-357
- Revenue
- Allocation, 6, 11
 - Committee, 25
 - Formula, 17-18, 23,100
 - Bill, 26
 - Law, 24
 - Scheme, (1981),10,17
 - Mobilisation
 - Allocation and Fiscal Commission, 26
 - Commission, 11
 - sharing
 - conflicts, 6
 - debates, 11
 - scheme, 10, 25
 - strategy, 12
 - system, 9
- Reynolds, F.G., 121
- Right of occupancy fees, 127
- Road taxes, 127
- Rural-to-urban migration, 333
- Sada'a (income tax)*
- *religious tax*, 70
- Sales Tax, 104, 256 -258
- Salt –as currency, 80
- Saro-Wiwa, Ken, 14,339
- Scribes, 67
- Scrutineer committees, 181
- Scutage (tax paid in lieu of serving in the army)*, 67
- Second Republic (1979-1983),12, 15, 24
- Selby, Fraser G., 121
- Self
- assessment returns, 323
 - government, 100
- Separation of powers, 23
- Shagari Administration, 23
- Shagari, President, 13
- Shehu Musa Task force, 103
- Shukka-shukka* (plantation tax), 69
- Social development factor, 7
- Source of revenue, 89
- Special levy, 199
- Stamp Act rebellion in the American colonies, 68
- Stamp duties, 124, 127, 245-256
- Standard deduction, 258
- State
- Board of Internal Revenue, 125- 127, 220, 319
 - functions of, 126
 - technical committee of, 126
 - Executive Councils, 317
 - Ministries of Education and Information, 317
 - Tax authorities, 102, 247, 346
- States
- revenue authorities, 273
 - tax authorities, 319
- Strangers' tax, 99
- Strategies aimed at boosting government's revenue, 347
- Structural Adjustment Programme (SAP), 337
- Study Group 2002, 105-108, 110,122, 125 191, 199, 309, 312-313, 327
- Super tax, 258-261
- Swiss Federal Polity, 4
- Symmetrical federalism, 8
- Tax
- Administration, 35,181,216, 222, 259, 302, 323-324, (since 1979), 103-105

-
- system, 105,109, 325
 - Appeal Tribunal (TAT), 201, 218, 268, 279,306
 - assessment, 67
 - Audit, Investigation and Enforcement Mechanism, 323-324
 - authority,100,125, 153, 155-161, 163, 184, 202, 204, 208, 216, 219-220, 258,273-274, 302, 319,323-326,329
 - granting autonomy of, 329
 - bills, 111,175
 - burdens, 353
 - Clearance Certificate (TCC), 109, 200, 215 - 216, 219 310-311, 316, 318
 - Collection, 67, 71, 323
 - agencies, 328
 - and administration, 269
 - authorities, 144
 - consultants, 125
 - culture in Nigeria, 329
 - definition of,33, 163
 - enactments, 301
 - evasion and avoidance, 122
 - exempt deducting, 222
 - Free Zones, 322
 - Holidays, 327
 - incentives, 109, 322,327
 - jurisdiction, 60
 - Laws,101, 317,319, 321, 327-328, 356
 - leakages, 325
 - legislation, 37,330
 - levels, 353
 - liability, 188, 303- 304
 - on income of companies, 188
 - payers, 320
 - Policy, 321-323,353
 - practitioners and consultants, 320 -321
 - reform bills, 216
 - reforms, 67, 356
 - Refund Operation and Funding, 324-325
 - Reliefs,198,302
 - and allowances, 321
 - to pioneer industries, 302
 - repayment, 188
 - Revenue, 17, 34,74, 125 , 325
 - Accounting, 325
 - authorities, 317
 - base, 347
 - strategy, 327
 - System, 70,81,86,101,327,354
 - Vision,20:20:20:, 356
 - table, 221
 - types, 131
 - Taxable
 - services, 257
 - goods, 257-258
 - historical overview of, 67-68
 - Taxation
 - as Pivot of National Budget, 348-349
 - in the Colonial Era (1861-1960), 83-100
 - in the Post-Colonial Era, 100-112
 - in the pre-colonial Era, 68-83
 - of incomes, 34, 353
 - Taxes Administered by the
 - Federal Government, 124
 - Local governments, 128
 - State Government, 127
 - Taxing
 - consumption, 354
 - powers,4, 33,49, 100
 - Taxpayer, 162, 326
 - education, 329
 - identification number, 219

- Terms of amnesty, 339
- Tertiary Education Trust Fund, 275
- Third National Development Plan (1975-80), 102
- Title to transferred property liable to tax, 273
- Trade
- guilds, 73
 - liberalization, 354
 - losses, 183
 - routes, 81, 73
 - tolls and levies, 72
 - Unions Ordinance, 189
- Trans
- Atlantic
 - sea route, 73
 - slave trade, 77
 - Saharan trade, 69
- Treaties and Agreements, 311-312
- Tributes, 74-75, 78-79, 90, 132-133
- tax, 68
- Types of taxes, 67
- Umumu* (Iron money), 81
- Uniform currency
- cowry shells, 73
- Unique Tax identification Number (U-TIN) system, 316, 323, 318, 329
- Unitary, Confederal and Federal Systems of Government, 2-6
- United Nations Population Fund (UNPF), 343
- Usbr* (tithe), 71
- Value Added Tax (VAT), 24-25, 34, 109, 112, 124, 278-282, 307, 327-328, 346-347
- Pool Account, 25, 27, 346
 - Technical committee, 280
- threshold, 329
 - Tribunal, 2011, 280-282, 306
- Vertical revenue sharing formula, 25
- Vision 20:20:20, 335, 346, 356
- Warata* (a form of tax), 71
- Wealthy Traders' Tax, 99
- Withholding Tax, 235
- on companies, 124, 127
 - regime, 103
- Working Group, 2004, 108, 110, 122, 312-313, 327, 354-355
- Wuri* (cowries), 71
- Yom Kippur War, 336
- Yar'Adua, Umaru Musa, 339, 346
- Yoruba States, 71-76
- Zahir possessions*, 70
- Zakkat*, 67, 69-70
- (prescribed by the Holy Koran) (charitable tax levied on Muslims)
- Zukogi, Ibrahim, 121

TABLE OF CASES

Aberuagba vs. Attorney General of Ogun State (1985)1NWLR (pt..3) 395 at 413.....	61
Aluminium Industries A.G. vs FBIR (1971) NMLR 339.....	305
Attorney General of Abia State & 2 others vs. Attorney General of the Federation & Others (No.2)(2000)6NWLR (Part 764),542.....	26
Fast Forward Sports Marketing Ltd., vs The Port-Harcourt City Local Government Area Council (2011) 4 TLRN 45-.....	307- 308
Lagos State Board of Internal Revenue vs. Eko Hotels Ltd & Anor (2008) ALL FWLR(Pt.398) 235.....	306,308
Lagos State Board of Internal Revenue vs.. Nigerian Bottling Company & Anor Suit No. ID/454/2002 (unreported).2009.....	308
Marina Nominees Ltd. vs. FBIR (1986) 2 NWLR (pt. 20)48.....	308-309
Mathews vs. Chicory Marketing Board vs. (1938) 60 CLR 263,276.....	33
Payne vs.. The Deputy Commissioner of Taxation (1936) 2 All ER 793.....	304
Shell Petroleum Development Company of Nigeria Limited vs. FBIR (1996) 8 NWLR 256.....	303-305
Stabilini Visinoni Ltd. vs FBIR (2009) 1 TLRN1.....	306

TABLE OF STATUTES
ACTS

Armed Forces and other Persons (Special Provisions) Act, 1972.....	103
Betting Duties (Lagos) (Amendment) Act, 1960.....	266
Capital Gains Tax Act, 1967.....	130,282
Casino Taxation Act No.26, 1965	
S.2.....	267
S.3(1)-(2).....	268
S.3(5).....	267
S.4.....	267
S.8.....	268
S.11-S.14.....	269
S.15(2).....	269-270
S.18.....	270
S.21(2).....	271
S.24-S.25.....	271
Colonial Laws Validity Act, 1865.....	36
S.10(1).....	47

Companies Act, 1961	
S.55(3).....	103
Companies Income Tax Act (CITA) 1961.....	101, 122, 258-259,305- 306
S.9(2).....	306
S.14(1)	302
S.17.....	188, 197,305
S.26(1).....	189
S.27.....	190 -191
S.31(2)(a)(iii).....	200
S.33(1)and (2).....	191-192
S.33(3)-(6)).....	192
S.36.....	192
S.37.....	193
S.38.....	200
S.43.....	193
S.55(1).....	194
S.56.....	201
S.57(2).....	195
S.59.....	195
S.67(1).....	197
S.71-S.75.....	201
S.92.....	201
Companies Income Tax Act,(CITA)1979	
S.7.....	305
S.30A.....	197
S.32.....	198
S.50.....	199
S.52.....	103
Companies Income Tax Act,(CITA)2004	
S.19.....	309
Companies Income Tax(Amendment)Act,2007	
S.1-S.8.....	199
S.5.....	200
S.11.....	200
S.14.....	201
S.18.....	201
S.18(1).....	201
S.21(a)(i)-(ii).....	201
Education Tax Act Cap E 4.....	275
S.3.....	275
S.6.....	280

Federal Inland Revenue Service (Establishment) Act 2007(FIRSEA).....	111, 123, 201 280,282-283, 306
Income Tax Management Act 1961(ITMA)	
S.1.....	201,208
S.3.....	208,211
S.3(2).....	210
S.4(1).....	202
S.20.....	206,211
S.20A.....	211- 212
S.20A(2).....	212
S.21.....	207
S.21(1)-(2).....	207
S.21A.....	214
S.21B.....	214
S.24.....	208
S.27(2).....	210 -211
Income Tax Rents Act.....	310
Income Tax Rents Act 1963.....	302
Industrial Development Income Tax Relief Act 1971.....	103,302
S.1(1).....	302
Molasses Act.....	68
National Automotive Tax Act Council (amendment) Act, 2007.....	111
National Information Technology Development Act 2007.....	124
S.12.....	124
National Sugar Development Council Act.....	111
Nigeria Independence Act, 1960	
S.1(1)-(2).....	46
S.10(1),(4)-(5).....	48
S.30(3)(a).....	47
S.36.....	47
S.57.....	48
S.57(2).....	48
S.58.....	48
S.58(1)(a)(i).....	48
S.58(2)(a)(ii).....	48
S.64(1)(a).....	48
S.70.....	49
S.70(2)-(3).....	49, 52
S.70(5).....	52
S.70(6).....	49
S.76.....	51

S.130.....	51
S.133.S.134.....	51
Nigerian Postal Services Act.....	249
Official Secrets Act, 1962.....	271
Personal Income Tax Act (PITA) 2011	
S.33.....	217
S.33(1).....	217
S.36.....	217
S.37.....	218
S.38(1).....	218
S.52.....	218
S.57.....	218
S.60-S.67.....	218
S.74.....	218
S.85(2)-(4).....	219
S.85(9).....	219
S.86(3).....	219
S.87.....	219
S.88(1)(b).....	220
S.94(1).....	220
S.95.....	220
S.97.....	220
S.104.....	220
S.106.....	220
S.106A.....	220
S.108.....	221
Personal Income Tax (Amendment) Act, 2011	
S.3.....	217
S.4.....	217
S.8(ii).....	218
S.10(i)(a)(i-iii).....	217
S.10(5)-(6).....	217
S.15.....	218
S.20-S.21.....	219
S.22(c).....	219
S.24.....	220
S.29.....	220
Petroleum Profits Tax Act (PPTA).....	103,105,237,239,282, 303
S.2.....	304

Pool Betting Control Act No. 69.1961	
S.3.....	264
S.3(1)-(2).....	265
S.3(5).....	265
S.4.....	266
S.4(3).....	264
Pool Betting Control Act No.III.1962.....	264
Pool Betting Control Act	
No.I6.1963.....	266
Pool Betting Control Act	
No.II.1965.....	266
Revenue Allocation Act, 1981.....	13, 15
Sales Tax Act,	
1986.....	278
Sales Tax Act, Cap 399.....	258
Savings Bonds and Certificates Act Cap	
S.1.....	243
Stamp Act,.	
1765.....	68
Stamp Duties Act.....	103,282
Sugar Act. 1764.....	68
Taxes and Levies (Approved List for Collection) Act 1998 124, 127-128, 282-283, 308	
Tertiary Education Trust Fund Establishment, etc) Act 2011.....	275
S.17.....	278
Value Added Tax (VAT) Act, 1993	
S.20.....	306
S.40.....	27
Value Added Tax (VAT) (Amendment)Act,(VATA), 2007.....	111
Value Added Tax (VAT) (Amendment)Act,No.53 2007	
S.6.....	281
S.10.....	281
S.11.....	281
S.13.....	281
S.13(b).....	281
S.15.....	281
S.16(3).....	281
VAT Tribunal Act	
S.20.....	306
BILLS	
Companies Income Tax (Amendment) Bill	111
Customs and Excise Tariff Consolidation (Amendment) Bill.....	111

Federal Inland Revenue Service (Establishment)(FIRSEA) Bill	111
National Automotive Council Tax (Amendment) Bill.....	111
Ogoni Bill of Rights, 1990.....	111
Personal Income Tax(Amendment)Bill.....	111
Petroleum Profits Tax (Amendment)Bill	111
Tertiary Education Trust Fund (Establishment) Bill.....	111
Value Added Tax (Amendment) Bill.....	111

CONSTITUTIONS

Australian Constitution	
S.90.....	33
Lugard Constitution, 1914.....	33- 37
Clifford Constitution, 1922.....	37-39
Richard Constitution, 1946.....	17,39- 42
S.22.....	42
S.33.....	40-41
S.33(1).....	41
S.34-S.35.....	40 - 41
S.51(2).....	41
Macpherson Constitution, 1951.....	17, 42-44
S.15.....	42
S.26.....	42
S.36.....	42
S.67.....	42
S.83.....	42
S.84.....	42
S.92.....	43
S.92(1)-(3).....	43
Lyttleton Constitution, 1954.....	17, 44-46, 62
S.5-S.6.....	44
S.24.....	44
S.32.....	44
S.34.....	44
S.61.....	44
S.61(1)-(3).....	45
S.162.....	45
Constitution, 1960	
S.67.....	266

S.70.....	101
S.76(1)-(2).....	54- 55
S.76(3).....	54-55
Constitution of Eastern Nigeria, 1960	
S.4.....	.53
Constitution of Northern Nigeria, 1960	
S.4.....	52
S.26.....	52
S.26(1).....	52
S.27.....	52
S.27(1)(a)(i).....	52
S.30.....	52
Constitution of Western Nigeria, 1960	
S.4.....	53
S.25.....	53
S.25(2).....	53
S.26.....	53
S.26(1)(a)(i).....	53
S.29.....	53
Independence Constitution, 1960.....	18, 46- 52
Constitution, 1963	
S.41.....	53
S.62-S.63.....	53
S.63(1)(a).....	53
S.63(2).....	54
S.76.....	53
S.136-S.139.....	53
S.142.....	53
Republican Constitution, 1963.....	18, 53- 55
S.76.....	101
Constitution of Mid-Western Nigeria, 1964	
S.25-S.26.....	53
S.29.....	53
Constitution, 1979	
S.4.....	53
S.150.....	53
S.152.....	53
Constitution, 1999	
S.4.....	58,60,318
Constitution, 1999	

S.4.....	58, 60, 315
S.4(1).....	58, 60
S.4(2).....	58
S.4(3).....	58, 61
S.4(7).....	61
S.24(f).....	58
S.162(2).....	14, 26
S.163.....	58 - 59
S.165.....	58 - 59
S.173(4).....	58- 59
S.251.....	306
DECREES	
Betting Duties (Amendment) Decree No.26, 1968.....	266
Capital Gains Tax Decree No. 44, 1967	
S.2-S.3.....	236
S.13.....	236
Capital Transfer Tax Decree No.12, 1979.	272
Capital Income Tax Decree No.12, 1961.....	103
Decree	
- No.14,1967.	102
- No.15,1967.	19
- No.13,1970.	19
- No.2,1971.	19
- No.47,1972.	310
- No.6,1975.	19
- No.12,1979.	273
- No.28,1979.	198
- No.3,1993.	107
- No.7,1993.	275
- No.104,1993.	127
- No.32,1996.	199
- No.2,1998.	283
- No.19,1998.	236
- No.21,1998.	124
- No.40,1998.	275
Education Tax Decree No.7, 1993.....	274
Entertainment Tax Decree No.66 of 1966	
S.3.....	261
S.4-S.5.....	262
S.8.....	262
S.10.....	261

S.1(1).....	263
Finance (Miscellaneous Taxation Provisions) Decree	199,216
Finance (Miscellaneous Taxation Provisions) Decree No.30, 1966	
S.41.....	304-305
Finance (Miscellaneous Taxation Provisions) Decree No.47, 1972	
S.3.....	261
Finance (Miscellaneous Taxation Provisions) Decree No.12 of 1987.....	104
Finance (Miscellaneous Taxation Provisions) Decree , 1991 &1999.....	236
Finance (Miscellaneous Taxation Provisions) No.3 of, 1993.....	105, 122, 244
Finance (Miscellaneous Taxation Provisions) Decree No.18, 1998	
S.6(1).....	237
S.7.....	237
S.8(1)-(2).....	238
S.8(4).....	238
S.9(1).....	238
S.10(1).....	238-239
S.22(1).....	237
Finance (Miscellaneous Taxation Provisions) Decree No.19, 1998	
S.11.....	239
S.12(1).....	239
S.13.....	239
S.14(c).....	240
S.15.....	240
S.17(1).....	240
S.20(1).....	240
S.22.....	241
S.23(2)-(4).....	241
S.24.....	241
S.25(1).....	240
S.27-S.29.....	242
S.30(1)-(2).....	243
S.31(1).....	243
S.32.....	244
S.33.....	244
S.34.....	243
S.43 (1)-(2).....	244
Finance (Miscellaneous Taxation Provisions) Decree No.13, 1999	
S.24(1)-(2).....	230
S.24(6).....	230
Income Tax (Armed Forces and Other Persons) Special Provisions) Decree	
No.51,1972.....	209,211- 212

S.1(1)(d).....	212-213
Income Tax Authorised (Communications) Decree.....	302
Income Tax Authorised (Communications) (Amendment) Decree 1966.....	302
Income Tax Management (Amendment) Decree No.35, 1968.....	209
Income Tax Management (Amendment) Decree No.58, 1968.....	209
S.5.....	209
S.5A.....	209- 210
Income Tax Management (Amendment) Decree No.24, 1971.....	209
Income Tax Management (Amendment) Decree No.41, 1973.....	209
S.27(2).....	211
S.27(7).....	211
Income Tax Management (Uniform Taxation Provisions etc) Decree No.7, 1977....	209
Industrial Development Income Tax Relief Decree, 1971.....	102
Personal Income Tax Decree.....	215
Personal Income Tax Decree No 104 of 1993.....	125, 215
S.81.....	216
S.85(1).....	125
S.85(2).....	215
S.85(4).....	215
Personal Income Tax Decree No 19 of 1998.....	216
Petroleum Profits Tax (Amendment) Decree No.1,1967	
S.23.....	231
S.23(2).....	231
S.26.....	231
S.28-S.29.....	231
S.30(1).....	231
S.33.....	231
Petroleum Profits Tax (Amendment) Decree No.15,,1973.....	227,229
S.17.....	229
S.21(1).....	229
S.30(1).....	231
S.33.....	232
S.33(2).....	231
S.35(3).....	231
S.36).....	231
S.41.....	233, 235
S42.....	235
S.46 (1)-(2).....	234
S.48.....	234
S.49.....	235
S.50(1).....	235

S.51-S.55.....	235
S.56.....	235
S.60-S.63.....	235
Pool Betting Tax (Increase of Rate) Decree No.82,1966.....	266
Pool Betting and Casino Gaming (Prohibition) Decree No.19,1979.....	271
States (Creation and Transitional Provisions) Decree No.14, 1967.....	125
Super Tax (Amendment) Decree No.12, 1970.....	259
S.1(3).....	259
S.1(4).....	259
Super Tax (Amendment) Decree No.11, 1971.....	260
Super Tax (Amendment) Decree No.12, 1971.....	260
S.1(1).....	260
S.1A.....	266-267
S.2.....	260
Super Tax Decree No.46, 1967.....	258
S.49.....	258
Super Tax Decree, 1971.....	260
Super Tax Decree, 1986.....	104
Super Tax Decree, No.7 1986.....	257
Taxes and Levies Decrees of 1998.....	25
Unification Decree No.34 of 1966.....	18
Value Added Tax Decree	258
Value Added Tax Decree No.102, 1993.....	278
S.8.....	278
S.21-S.32.....	280
S.2.....	279

LAWS

Betting Duty(Lagos) Law	263,266
Betting Duty Law, 1954	263
Eastern Region Finance Law.....	96
Income Tax Law	
S.12(1).....	95
S.58(1A).....	95
Pool Betting Control (Enabling) Law 1962.....	266
Pool Betting (Parliamentary Authority) Law 1963.....	266
Revenue Allocation Law, 1981.....	13, 15
Sales Tax Law.....	307-308
Western Region Income Tax Law	94
Western Region Local Government Law,1952.....	93

Western Region Local Government Law,1957.....	94
---	----

LEGISLATION

Petroleum Profits Tax legislation, 1959.....	222
--	-----

ORDER –IN-COUNCIL

Constitution Order –in-Council, 1960	
S.70(ii)-(iii).....	101
National Economic Emergency Power (Surcharge on after tax profit, dividend and rent) order....	105
Nigeria (Constitution) Order-in-Council, 1960	
S.70.....	100
Nigeria (Legislative Council) Order-in-Council	
S.4).....	39
Nigeria Protectorate Order-In-Council 1913.....	36
S.IV.....	38
S.VIII.....	38
S.X.....	38
Nigeria Protectorate Order-In-Council 1922	
S.IV.....	37
S.X.....	38

ORDINANCES

Assessment Ordinance 1915.....	98
Betting Duties (Lagos) Ordinances.....	266
Betting Duties (Lagos) Ordinances, 1960.....	263
Colony Taxation (Amendment) Ordinance No.2, 1937.....	163-164,185
Colony Taxation (Amendment) Ordinance No.4, 1937	
S.1.....	153,158
S.2.....	159
S.3.....	153,158
S.4.....	153,159
S.6.....	153-154
S.7.....	159
S.8.....	154
S.9.....	159
S.10.....	154- 155
S.11(1)-(2).....	160
S.12.....	155,160
S.13.....	160

S.14.....	155
S.15.....	160
S.16.....	155
S.17.....	161
S.17(1)-(2).....	155
S.18 –S.19.....	156
S.21.....	161
S.21(2) (b).....	156
S.22.....	156
S.23.....	161
S.25.....	157,161
S.26 – S.30.....	157
S.31-S.32.....	158
Colony Taxation (Amendment) Ordinance No.2, 1937	
S.2-S.3.....	161
S.6.....	161
S.10.....	161
S.16.....	161-162
S.18.....	161
S.20.....	161-162
Companies Income Tax Ordinance No.14, 1939	
S.2.....	182
S.10-S11.....	183
S.16-S.17.....	185
S.20.....	186
S.28.....	187
S.30-S.31.....	187
S.33.....	187
S.42.....	188
S.46.....	188
Direct Taxation (Colony) Ordinance.....	153
Direct Taxation (Colony) Ordinance N0.4, 1940... 94,96,142, 171, 201-202, 204	
S.7.....	146
S.19.....	146-147
S.20.....	146
S.20(1)-(2).....	147
Eastern Region Local Government Ordinance 1950.....	96
Income Tax Administration Ordinance No.39, 1958	
S.3.....	122,181
S.11(1).....	181
Income Tax (Colony) Ordinance No.23, 1927	

S.1.....	135, 147
S.2.....	148
S.3(1)-(2).....	135,148
S.3(5)-(6).....	148
S.4.....	149
S.4(1).....	135-136
S.4(4).....	136
S.5(1)-(3).....	150
S.6.....	136
S.6(1)-(2).....	149
S.7.....	149
S.7(1)-(2).....	136-137
S.8.....	149
S.8(1).....	137
S.9(1)-(2).....	150
S.10-S.11.....	150
S.11(8).....	150
S.12(1)-(2).....	150
S.14.....	151
S.15.....	138
S.16-S.19.....	139,151
S.17(1)-(3).....	139
S.18.....	139
S.20(2).....	139
S.21.....	139
Income Tax (Colony)(Amendment) Ordinance No.31, 1933	
S.3-S.7.....	152
S.7(1).....	152
S.9.....	152
S.11.....	152- 153
11(7).....	153
S.14.....	152
S.15.....	152-153
Income Tax Ordinance No.3, 1940	
S.2.....	165-166
S.3(2)-(3).....	165
S.5.....	165,169
S.7.....	165
S.9.....	166
S.10.....	167
S.10(1)-(2).....	167

S.11 – S.14.....	168
S.15.....	170
S.15(1)-(3).....	170
S.16(1).....	170
S.17.....	170
S.15-S18.....	171- 172
S.19.....	171
S.20(1).....	171
S.21.....	171
S.21(2)-(3).....	171
S.22.....	171- 172
S.23.....	181
S.24(1).....	172
S.25-S26.....	172
S.26(2)-(3).....	173
S.30-S.31.....	173
S.32-S.35.....	174
S.36(1)-(3).....	175
S.37(1)-(4).....	175
S.38(2).....	175
S.38(2)(b).....	175
S.40(1)-(2).....	175
S.41(1)-(3).....	176
S.43- S.44.....	176
S.45(1)-(2).....	177,179
S.46.....	177, 179
S.46(1).....	178
S.48.....	178-179
S.49.....	178- 179
S.50.....	179
S.53.....	179
S.53(c).....	179
S.54.....	179
S.54(6).....	179
S.55.....	180
S.58.....	180
S.60-S.61.....	180
S.65(1)(b).....	179
Income Tax Ordinance of 1943.....	100
Income Tax (Supplementary) Ordinance N0.28, 1939.....	163
Lagos Local Government (Amendment) Oredinance,1959.....	98

Lagos Municipal Board of Health Incorporation Ordinance 1909.....	97
Lagos Township Ordinance No.29, 1917.....	98
Lagos Township Ordinance No.9, 1941.....	98
Native Authority (Amendment) Ordinance No. 34, 1951.....	90
Native Authority Ordinance No.43, 1933 and No.17 of 1943.....	93
Native Authority Ordinance No.43, 1933 and No.17 of 1943 as amended by Ordinances Nos. 3 and 73 of 1943.....	90
Native Direct Taxation (Colony) Ordinance, 1937	
S.2.....	142
S.2(2).....	142
S.3.....	142
S.4.....	144
S.4(1).....	142
S.4(1)(a)-(b).....	143
S.4(2).....	143
S.4 – S.7.....	143
S.6(1).....	143
S.6(2).....	143
S.8.....	143
S.11(1)-(3).....	144
S.12.....	144
S.14(1)-(2).....	144
S.16.....	144
S.17(1).....	144
17(2).....	145
S.18-S.20.....	145
S.28(1)-(2).....	146
S.29.....	146
Native Revenue Ordinance No.1, 1917.....	134,142
S.1.....	134
S.23.....	134
Native Revenue (Amendment) Ordinance No.29, 1918.....	36, 86
Native Revenue (Amendment) Ordinance No.17, 1927.....	36, 145, 142
Non-Natives Income Tax (Protectorate) Ordinance, 1931.....	154, 163-164, 185
S.3.....	164
Non-Natives Income Tax (Protectorate) Ordinance, No.5, 1937.....	141
Non-Natives Income Tax (Protectorate) Ordinance, No.18, 1939.....	141-142
S.19.....	141
S.19A.....	141
S.20(1).....	141
Non-Natives Income Tax (Protectorate) Ordinance, No.29, 1939	

S.3.....	142
Non-Natives Income Taxation (Protectorates) Ordinance, No.21, 1931.....	135, 139
Ordinance No.2 of 1948.....	91
Petroleum Profit Tax Ordinance No.15, 1959	
S.3.....	222
S.8.....	223
S.9.....	223
S.9(1)-(2).....	223
S.9(4).....	227
S.10(1).....	224-225
S.10(1)(K).....	229
S.14.....	224
S.20.....	227
S.20(1).....	227
Public Health Ordinance No.5, 1899.....	97
Stamp Ordinance No.42, 1916.....	247
Stamp Duties Ordinance No.5, 1939	
S.8-S.9.....	248
S.12.....	249
S.15.....	250
S.20-S.21.....	250
S.22.....	251
S.23 (1).....	251
S.24.....	252
S.115.....	253
Sales of Produce (Taxation) Ordinance No.12, 1953	
S.1-S.2.....	256
S.3(1).....	256
S.3(3).....	256
S.5.....	256
S.7(2).....	258
Township Ordinance.....	97
Widows' and Orphans' Pensions Ordinance.....	167
 PROCLAMATION	
Native Revenue Proclamation No.2, 1906.....	37, 85, 91, 131, 134
Stamp Duties Proclamation No.8, 1903.....	131, 245, 247