

## THE INCOME TAX (AMENDMENT) DECREE 1968



## Decree No. 58

[1st April 1968]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Income Tax Management Act 1961 shall be amended by inserting after section 5 thereof (which relates to trade or business the operations of which are only partly carried on in Nigeria by persons outside Nigeria) the following new section—

“Relevant tax authority may assess and charge tax on the turnover of a business etc.

5A.—(1) Where, in respect of any business carried on by any person it appears to the relevant tax authority that for any year of assessment, the business produces either no assessable income or an assessable income which in the opinion of the relevant tax authority is less than might be expected to arise from that business or, as the case may be, the true amount of the assessable income of that person from the business cannot be readily ascertained, the relevant tax authority may for that year of assessment, in respect of that business, and notwithstanding any other provision of this Act,—

Insertion of new section 5A in the Income Tax Management Act 1961. 1961 No. 21.

(a) if the whole of the operations of the business are carried on in Nigeria, assess and charge the person carrying on the business on such fair and reasonable percentage of the turnover of the business, as the relevant tax authority may determine ;

(b) if only part of the operations of the business are carried on in Nigeria, assess and charge the person carrying on the business on such fair and reasonable percentage of that part of the turnover of the business attributable to the operations carried on in Nigeria, as the relevant tax authority may determine.

(2) The provisions of this Act as to notice of assessment, additional assessment, appeal and other proceedings shall apply to an assessment or additional assessment made under this section as they apply to assessment or additional assessment made under any other section of this Act.

(3) In this section—

“business” includes any trade, profession or vocation ;

“person” in relation to the carrying on of a business has the meaning assigned by section 2 of this Act but does not include a company.”

Amendment of Part V of the Companies Income Tax Act 1961, etc.  
1961 No. 22.  
1967 No. 45.

2. In Part V of the Companies Income Tax Act 1961, for section 30A (as there inserted by the Income Tax (Amendment) Decree 1967, and which relates to assessment of tax on the turnover of a trade or business) there shall be substituted the following section—

“Board’s power to assess and charge on turnover of trade or business.

30A.—(1) Where in respect of any trade or business carried on in Nigeria by any company (whether or not any part of the operations of the business are carried on outside Nigeria) it appears to the Board that for any year of assessment, the trade or business produces either no assessable profits or assessable profits which in the opinion of the Board are less than might be expected to arise from that trade or business or, as the case may be, the true amount of the assessable profits of the company cannot be readily ascertained, the Board may, in respect of that trade or business, and notwithstanding any other provision of this Act,—

(a) if the company is a Nigerian company, assess and charge that company for that year of assessment on such fair and reasonable percentage of the turnover of the trade or business as the Board may determine ;

(b) if the company is a company other than a Nigerian company, assess and charge that company for that year of assessment on such fair and reasonable percentage of that part of the turnover of the trade or business attributable to the operations carried on in Nigeria, as the Board may determine.

(2) The provisions of this Act as to notice of assessment, additional assessment, appeal and other proceedings shall apply to an assessment or additional assessment made under this section as they apply to assessment or additional assessment made under any other section of this Act.”

Consequential repeal etc.

1961 No. 21.  
1967 No. 45

Citation, extent and commencement.

3.—(1) Subsections (2), (3) and (4) of section 5 of the Income Tax Management Act 1961 are hereby repealed, and accordingly the figure “(1)” in that section shall be deleted.

(2) Section 1 of the Income Tax (Amendment) Decree 1967 (which amends Part V of the Companies Income Tax Act 1961) is hereby repealed.

4.—(1) This Decree may be cited as the Income Tax (Amendment) Decree 1968 and shall apply throughout the Federation.

(2) This Decree shall be deemed to have come into force on 1st April 1968 and shall have effect in respect of any year of assessment, within the purview of the Income Tax Management Act 1961, commencing on or after that date.

MADE at Lagos this 12th day of December 1968.

MAJOR-GENERAL Y. GOWON,  
Head of the Federal Military Government,  
Commander-in-Chief of the Armed Forces,  
Federal Republic of Nigeria

**THE STATUTORY CORPORATIONS (SALARIES AND  
ALLOWANCES, ETC.) DECREE 1968**



**Decree No. 59**

[1st January 1969]

Commence-  
ment.

**THE FEDERAL MILITARY GOVERNMENT** hereby decrees as follows :—

1.—(1) Such allowances and benefits, other than salaries and retiring benefits, as may from time to time be stipulated by the Federal Executive Council for members of the public service of the Federation, shall apply to the staff of statutory corporations to which the Statutory Corporations Service Commission Decree 1968 (in this Decree, referred to as “the principal Decree”) applies.

Powers as to  
allowances  
and benefits  
applicable  
to staff of  
statutory  
corporations.

(2) In this section, “the public service of the Federation” shall have the same meaning as in the Constitution of the Federation.

1968 No. 53.  
1963 No. 20.

2.—(1) The scales of salary set-out in the Schedule to this Decree, and as may from time to time be determined by the Federal Executive Council as applicable, shall apply to the staff of statutory corporations to which the principal Decree applies; and accordingly, as from 1st April 1969, salaries to be paid to such staff shall be determined by reference to such scales.

Salaries and  
allowances.  
Schedule.

(2) The scales of salary and the allowances and benefits provided for the purposes of section 1 of this Decree shall be included in and shall form part of the regulations made under section 12 of the principal Decree.

3. The Secretary to the Statutory Corporations Service Commission established under the principal Decree shall be the accounting officer of that Commission, and accordingly, in section 9(2) of the principal Decree, immediately after the word “commission” where that word first occurs, there shall be inserted the following—

Disburse-  
ment and  
control of  
funds.

“, who shall be the accounting officer for the purpose of controlling and disbursing the commission’s fund,”.

4. For subsection (7) of section 14 of the principal Decree, there shall be substituted the following—

Amend-  
ment of  
section 14  
of the  
principal  
Decree.

“(7) The provisions of any enactment or instrument under which a statutory corporation to which this Decree applies was established, relating to the powers of the corporation, as respects appointment, employment of staff, and the making of regulations on staff and other establishment matters, are, subject to the provisions of this Decree, hereby repealed; and, subject to section 4 (2) (c) of the Interpretation Act 1964 (which saves certain subsidiary instruments made under a repealed enactment), regulations, rules, orders, bye-laws, or other similar

1964 No. 1.

instruments made pursuant to the repealed provisions shall continue in force until they are revoked or substituted by regulations made under section 12 of this Decree.”,

and Part A of that Schedule shall, accordingly, stand repealed.

Citation,  
extent and  
commence-  
ment.

5.—(1) This Decree may be cited as the Statutory Corporations (Salaries and Allowances, Etc.) Decree 1968 and shall apply throughout the Federation.

(2) This Decree shall come into operation on 1st January, 1969.

## SCHEDULE

*Section 2*

### SCALES OF SALARY

<i>Class</i>	<i>Normal Qualifications</i>	<i>Approved Brackets</i>
1. Top Management, <i>i.e.</i> , General Managers, Chief Executive and their Deputies.	University degree or equivalent professional qualification : at least 10 years post qualification experience in Government or industry where appropriate .. ..	£2,500-£3,250
2. Middle Management, <i>i.e.</i> , Assistant General Manager, Chief Personnel or Administrative Officer, Chief Accountant, Chief Engineer, Works Manager, Heads of Departments and equivalent grades, their Deputies and Senior Assistants.	University degree or equivalent professional qualifications : 5 to 7 years post qualification experience in industry or business, or Government where appropriate .. .. .	£2,200-£2,750
3. Junior Management, <i>i.e.</i> , Administrative and Professional and other equivalent grades.	University degree or equivalent professional qualification ..	£800-£2,000
4. Intermediate, <i>i.e.</i> , Supervisory and Higher Technical Grades including Foreman of Works and equivalent posts.	Appropriate technological and other diplomas or appropriate trade qualifications plus the post qualification experience laid down ; promotion from class 5 below on merit .. .. .	£680-£1,600
5. Senior Clerks and Senior Technicians, <i>i.e.</i> , Chief Clerks ; Assistant Chief Clerks, Senior Accounts Clerks, Assistant and equivalent grades.	Educational or appropriate technical or trade qualification as in class 6 below plus experience ..	£500-£950
6. Clerks and Technicians, including Clerical Assistants, Artisans and equivalent posts.	West African School Certificate but Secondary Four qualification for Clerical Assistant ; appropriate technical or trade qualifications.	£160-£500

**SCHEDULE—continued**

<i>Class</i>	<i>Normal Qualifications</i>	<i>Approved Brackets</i>
7. Secretarial grades ( <i>i.e.</i> , Stenographers, Secretary-Typists and Personal Secretaries).	West African School Certificate plus appropriate secretarial qualification plus the post qualification experience laid down .. ..	£270-£1,150

MADE at Lagos this 14th day of December 1968.

**MAJOR-GENERAL Y. GOWON,**  
*Head of the Federal Military Government,  
Commander-in-Chief of the Armed Forces,  
Federal Republic of Nigeria*

**THE CORPORATIONS STANDING TENDERS BOARD  
(AMENDMENT) DECREE 1968**



**Decree No. 60**

[1st January 1969]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

1. In section 7 (2) of the Corporations Standing Tenders Board Decree 1968, immediately after the word "board" where the word first occurs, there shall be inserted the following—

Minor  
amendment  
of section 7.  
1968 No. 54.

“, who shall be the accounting officer for the purpose of controlling and disbursing the board's fund,”.

2.—(1) This Decree may be cited as the Corporations Standing Tenders Board (Amendment) Decree 1968, and shall apply throughout the Federation.

Citation,  
extent and  
commence-  
ment.

(2) This Decree shall come into operation on 1st January 1969.

MADE at Lagos this 14th day of December 1968.

**MAJOR-GENERAL Y. GOWON,**  
*Head of the Federal Military Government,  
Commander-in-Chief of the Armed Forces,  
Federal Republic of Nigeria*