

**THE INCOME TAX MANAGEMENT (AMENDMENT)
DECREE 1968**



Decree No. 35

[27th May 1967]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

1. The membership of the Joint Tax Board shall, as constituted under section 27 of the Income Tax Management Act 1961 Act (which provides, among other things, for the membership and certain functions of the board), be so varied as to include, and be deemed always to have included as from the date of commencement of this Decree, a member of the Federal Board of Inland Revenue; and accordingly, for subsection (2) of that section there shall be substituted the following—

Amendment
of the con-
stitution of
the Joint
Tax Board
1961 No. 21.

“(2) The Board shall consist of the following members, that is to say—

(a) one member, who shall be a member of the Federal Board of Inland Revenue as constituted under section 3 of the Companies Income Tax Act 1961 nominated either by name or office from time to time by the Federal Commissioner for Finance; and

(b) one member for each state, being a person experienced in income tax matters nominated either by name or office from time to time by the Commissioner of the State in question charged with responsibilities for matters relating to income tax,

and any nomination made pursuant to the foregoing provisions shall be evidenced by notice thereof in writing delivered to the Secretary of the Board.”

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

(2) This Decree shall be deemed to have come into operation on 27th May 1967.

Citation,
extent and
commence-
ment.

MADE at Lagos this 15th day of July 1968.

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