

L.N. 52 of 1972

COMPANIES INCOME TAX ACT 1961
(1961 No. 22)

**Companies Income Tax (Deductible Donations) (Specified
Charitable and Other Institutions) Order 1972**

In exercise of the powers conferred by section 27A (6) of the Companies Income Tax Act 1961 (as amended by the Companies Income Tax (Amendment) Decree 1971) and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order :—

1. In the Sixth Schedule to the Companies Income Tax Act 1961 (as inserted by the Companies Income Tax (Amendment) Decree 1971), immediately after item 17 of that Schedule, there shall be inserted the following new items :—

Amendment
of Sixth
Schedule to
1961 No. 22.
1971 No. 10.

- “18. The National Youth Council of Nigeria.
- 19. National Sports Commission and its State Associations.
- 20. The Nigerian Society for the Deaf and Dumb.
- 21. The Society for the Blind.
- 22. The Nigerian National Advisory Council for the Blind.
- 23. Associations or Societies for the Blind in Nigeria.
- 24. Training Centres and Residential Schools for the Blind in Nigeria.
- 25. The National Braille Library of Nigeria.
- 26. The Nigerian Youth Trust.

27. Any other religious, charitable, benevolent, educational or scientific institution or organisation established in Nigeria and approved from time to time by the Commissioner”.

2. This Order may be cited as the Companies Income Tax (Deductible Donations) (Specified Charitable and Other Institutions) Order 1972.

Citation.

MADE at Lagos this 5th day of August 1972.

A. A. AYIDA,
Permanent Secretary,
Federal Ministry of Finance

EXPLANATORY NOTE

*(This note does not form part of the above Order but is intended to
explain its purport)*

The above Order specifies additional institutions and organisations donations to which are to be qualified for certain tax exemptions prescribed by section 27A of the Companies Income Tax Act 1961.