

# INCOME TAX MANAGEMENT (AMENDMENT) DECREE 1973



## Decree No. 41

[2nd November 1973]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 27 of the Income Tax Management Act 1961 is hereby amended as follows :—

(a) for subsection (2) thereof, there shall be substituted the following new subsection :—

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

(a) the Chairman of the Federal Board of Inland Revenue appointed pursuant to section 3 of the Companies Income Tax Act 1961 who shall be the Chairman of the Board ; 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 responsibility for matters relating to income tax ; and any nomination under this paragraph shall be evidenced by notice thereof in writing delivered to the Secretary of the Board.” ; and

(b) for subsection (7) there shall be substituted the following new subsections :—

“(7) The Chairman or any person duly authorised to represent him under subsection (6) above shall preside at all meetings of the Board and every decision of the Board shall, when there is no consensus, be by the majority of the members present and voting, and the Chairman shall have a casting vote apart from his deliberative vote when there is a deadlock.

(7A) The Legal Adviser, Federal Board of Inland Revenue shall be in attendance at meetings of the Board and shall serve thereat as adviser to the Board.”

Amendment  
of Income  
Tax  
Manage-  
ment Act  
1961.  
1961 No. 21.

Citation.

2. This Decree may be cited as the Income Tax Management (Amendment) Decree 1973.

MADE at Lagos this 2nd day of November 1973.

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

#### EXPLANATORY NOTE

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

The Decree clarifies the composition of the Joint Tax Board and appoints the Chairman of the Federal Board of Inland Revenue as its permanent Chairman.