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*Government Notice No. 1307*

*Personal Income Tax (Lagos) Act, 1961*

## PAY AS YOU EARN

It is hereby notified for the information of all employers in Nigeria that the Federal Board of Inland Revenue in accordance with the provisions of subsection (1) of section 50 of the Personal Income Tax (Lagos) Act, 1961 hereby directs that those employers with respect to all their employees liable to income tax under the said Act shall deduct from the emoluments taxed under section 4 of the Income Tax Management Act, 1961 the Income Tax chargeable on those emoluments by reference to the tax tables issued by the Federal Board of Inland Revenue and in force during a year of assessment.

R. J. G. THOMAS,  
*Deputy Chairman,*  
*Federal Board of Inland Revenue*

1402/C/3

*Government Notice No. 1308*

The following are published as Supplement to this *Gazette* :—

- 1961 No. 20 National Provident Fund Act, 1961.
- 1961 No. 21 Income Tax Management Act, 1961.
- 1961 No. 22 Companies Income Tax Act, 1961.
- 1961 No. 23 Personal Income Tax (Lagos) Act, 1961.

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