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Government Notice No. 2302

The following are published as Supplement to this Gazette :—

L.N. No. 153 of 1961—Personal Income Tax (Lagos) (Income Rate) Regulations, 1961.

Bill entitled the Supplementary Appropriation (1960-61) (No. 2) Act, 1961.

Government Notice No. 2303

*Personal Income Tax (Lagos) Act, 1961
(1961, No. 23)*

**NOTICE OF ASSESSMENT TO INCOME RATE FOR THE YEAR OF
ASSESSMENT ENDING THE 31ST MARCH, 1962—(1961-62)**

Pursuant to section 29 of the Personal Income Tax (Lagos) Act, 1961, and subject to the provisions of the Personal Income Tax (Lagos) (Income Rate) Regulations 1961, L.N. No. 153 of 1961, notice is hereby given to the following effect.

1. Income Rate for the year of assessment ending the 31st day of March, 1962, is hereby charged and assessed upon every individual chargeable therewith under the provisions of section 12 of the Personal Income Tax (Lagos) Act, 1961 (1961, No. 23) in the amount set out in the schedule hereto appropriate to such individual and payment as provided by the Regulations shall be made at the times and places specified by paragraph 5 of this Notice.

2. Where an employer is required by the Regulations to deduct income rate from the wages, salary or other emoluments due and payable to any employee, he shall, for the year of assessment ending the 31st day of March, 1962, deduct the said income rate from such wages, salary, or other emoluments as shall become due and payable to the said employee in respect of the month of November 1961; and shall issue to the said employee in the exact amount so deducted an original Income Rate Receipt previously purchased by the said employer for the said purpose from the Federal Board of Inland Revenue at the times and places specified for payment by paragraph 5 of this Notice.

3. Where an employer cannot deduct income rate as provided in the previous paragraph of this Notice either, *firstly*, by reason of no wages, salary or other emoluments being due and payable to the said employee in respect of the month of November 1961; or, *secondly*, by reason of the said employee, though assessed and charged hereunder, not being liable to pay the said income rate at the end of November 1961, but later becoming liable to pay the same; then, the employer shall in the *first instance* deduct the said income rate from such wages, salary or other emoluments as become due and payable to the said employee immediately subsequent to the said month of November 1961; and in the *second instance* the said employer shall deduct the said income rate from such wages, salary or other emoluments as become due and payable to the said employee immediately subsequent to the date upon which the said employee became liable to pay the said income rate. Upon deducting the said income rate as herein provided the employer shall issue to the said employee, for the exact amount so deducted, an original Income Rate Receipt previously purchased by the said employer for the said purpose at the times and places specified for payment in paragraph 5 of this notice, or on any other working day during the year of assessment ending the 31st day of March, 1962, between the times and at the places specified by the said paragraph of this Notice.

4. Except as provided in paragraph 4 hereof, the dates on which, the times between which and the places at or from which the income rate shall be paid by an individual or Income Rate Receipts shall be purchased by an employer are as follows:—

<i>Date</i>	<i>Time</i>	<i>Authorised Collector and Place of Payment</i>
20th-24th November, 1961	8.30 a.m. to 1 p.m.	Chief Inspector of Taxes, at Federal Inland Revenue Department, Lagos, or at 77 Herbert Macauley Road, Yaba.
25th November, 1961	8.30 a.m. to 11 a.m.	Chief Inspector of Taxes, at Federal Inland Revenue Department, Lagos, or at 77 Herbert Macauley Road, Yaba.
27th-30th November, 1961	8.30 a.m. to 1 p.m.	Chief Inspector of Taxes, at Federal Inland Revenue Department, Lagos, or at 77 Herbert Macauley Road, Yaba.

SCHEDULE

<i>On Total Income</i>										<i>Amount of Income Rate</i>
										£ s d
Not exceeding £100	..	..	..	..	..	..	..	..	..	0 10 0
Exceeding £100 but not exceeding £200	..	..	..	..	..	..	..	..	..	1 0 0
£201	..	..	..	..	..	..	..	..	..	1 10 0
£202	..	..	..	..	..	..	..	..	..	2 0 0
£203	..	..	..	..	..	..	..	..	..	2 10 0
Exceeding £203	..	..	..	..	..	..	..	..	..	3 0 0

MADE at Lagos, this 17th day of November, 1961.

E. A. OSINDERO,
Chairman,
Federal Board of Inland Revenue