



Federation of Nigeria Official Gazette

No. 46

LAGOS - 15th June, 1962

Vol. 49

Government Notice No. 1068

TEMPORARY ASSIGNMENT OF RESPONSIBILITY TO MINISTER

It is announced for general information that His Excellency the Governor-General, acting in accordance with the advice of the Prime Minister, has with effect from Friday, the 8th of June, 1962, and until further notice, temporarily assigned to the Honourable M. T. MBU, Minister of State, responsibility for those matters or groups of matters for which responsibility has been assigned to the Minister of Transport, during the absence of the Minister of Transport from Nigeria.

CM.680/V

Government Notice No. 1069

TEMPORARY ASSIGNMENT OF RESPONSIBILITY TO MINISTER

It is announced for general information that His Excellency the Governor-General, acting in accordance with the advice of the Prime Minister, has with effect from Friday, the 8th of June, 1962, and until further notice, temporarily assigned to the Honourable ZANNA BUKAR DIPCHARIMA, Minister of Commerce and Industry, responsibility for those matters or groups of matters for which responsibility has been assigned to the Minister of Education during the absence of the Minister of Education from Nigeria.

CM.680/V

Government Notice No. 1070

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

NOTICE OF ASSESSMENT TO INCOME RATE FOR THE YEAR OF ASSESSMENT 1962-63, ENDING 31ST MARCH, 1963

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. 153 of 1961), notice is hereby given to the following effect:

1. Every employed person or self-employed person resident or deemed to be resident in the Federal Territory of Lagos, and every other resident of the Federal Territory of Lagos who is in receipt of income from any other source whatsoever is hereby formally charged and assessed to INCOME RATE for the year 1962-63.

The time, date and place of payment of the INCOME RATE are as shown in paragraph 4 of this notice, whilst the amounts payable by the various income groups are as follows:—

	On Total Income	Amount of Income Rate		
		£	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

2. *Employed Persons.*—(a) Every employer who is required by the Regulations to deduct INCOME RATE from the wages, salary or other emoluments due to any of his employees in respect of the year ending 31st March, 1963, shall deduct the appropriate amount from the wages, salary or other emoluments of every employee for the month of JULY 1962, and shall issue an original official INCOME RATE receipt to each employee for the exact amount so deducted. The INCOME RATE receipts shall be issued from books of receipts purchased in advance by the employer from one of the two Federal Inland Revenue Offices at the time, date and place shown in paragraph 4 of this notice.

(b) Where an employee joins the employ of the employer after July 1962, and is therefore not entitled to any wages, salary or other emoluments for that month, the employer shall make the appropriate deduction from the wages, salary or other emoluments due to the employee for the first available month after July 1962, and shall, in like manner as in the case of all normal July deductions, issue an original official INCOME RATE receipt to such an employee for the amount of the deduction. If for any other reason no deduction had been made from an employee's wages, salary or other emoluments for the month of July 1962, the employer shall make the appropriate deduction from the wages, salary or other emoluments for the very next available month after such omission to deduct.

3. *Self-employed and other persons.*—Every self-employed person and every other person earning income in his or her own right from any source whatsoever other than from employment shall go to or send to one of the two offices of the Federal Inland Revenue Department at the time, date and place shown in paragraph 4 of this notice to buy the appropriate INCOME RATE receipt for 1962-63.

4. Apart from the special cases referred to in paragraph 2 (b) above, that is, those cases where an employee was engaged after July 1962, or where for some other special cause no INCOME RATE could be deducted in July 1962, the particulars of the dates, times and place at which INCOME RATE may be paid by self-employed persons or INCOME RATE receipts bought by employers as required by paragraph 2 of this notice are as follows:—

Date	Time	Authorised Collector and Place of Payment
16th-20th July, 1962	8.30 a.m.-1 p.m.	The Chief Inspector of Taxes, Federal Inland Revenue Department, Broad Street (opposite the Old Secre- tariat), Lagos, or The Chief Inspector of Taxes, Federal Inland Revenue Department, 223 Herbert Macaulay Street (opposite the Casino Cinema), Yaba, whichever is found more convenient.
21st July, 1962	8.30 a.m.-11 a.m.	
23rd-27th July, 1962	8.30 a.m.-1 p.m.	
28th July, 1962	8.30 a.m.-11 a.m.	

MADE at Lagos this 12th day of June, 1962.

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

Printed and Published by the Federal Ministry of Information, Printing Division,
 Lagos, Nigeria. 1523/662/6,500

Annual Subscription from 1st January each year is: Overseas and Local £4-15s-0d post free. Overseas Second Class Air Mail £6-10s-0d. Present issue 1s-0d per copy. Subscribers who wish to obtain Gazette after 1st January should apply to the Permanent Secretary, Federal Ministry of Information, Printing Division, Lagos, for amended Subscription.