

L.N. 50 of 1977

COMPANIES INCOME TAX ACT 1961  
(1961 No. 22)

COMPANIES INCOME TAX (DEDUCTIBLE DONATIONS)  
(SPECIFIED CHARITABLE AND OTHER INSTITUTIONS)  
ORDER 1972

Companies Income Tax (Deductible Donations)  
(Specified Charitable and Other Institutions)  
Notice 1977  
(L.N. 52 of 1972)

*Commencement : 11th August 1977*

In exercise of the powers conferred by the Companies Income Tax (Deductible Donations) (Specified Charitable and Other Institutions) Order 1972, and of all other powers enabling him in that behalf, the Federal Commissioner for Finance hereby gives the following Notice —

1.—(1) The Commissioner hereby approves the addition of the Van Leer Nigeria Education Trust to the list of approved institutions set out in the Sixth Schedule to the Companies Income Tax Act 1961.

Amendment  
of Schedule  
6 of 1961  
No. 22.

(2) Accordingly, immediately after the existing item 31, there shall be inserted a new item as follows —

“32. Van Leer Nigeria Education Trust”.

2. This Notice may be cited as the Companies Income Tax (Deductible Donations) (Specified Charitable and Other Institutions) Notice 1977.

Citation.

MADE at Lagos this 11th day of August 1977.

MAJOR-GENERAL J. J. OLULEYE,  
*Federal Commissioner for Finance*

EXPLANATORY NOTE

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

The Notice specifies that donations made to Van Leer Nigeria Education Trust by companies would be tax deductible where made out of the profits of the company concerned.

L.N. 51 of 1977

COMPANIES INCOME TAX ACT 1961  
(1961 No. 22)

Companies Income Tax (Deductible Donations)  
(Institute of Chartered Accountants of Nigeria Building Fund)  
Notice 1977

*Commencement : 11th August 1977*

In exercise of the powers conferred by item 30 of the Sixth Schedule of the Companies Income Tax Act 1961, and of all other powers enabling me in that behalf, I, Major-General James Oluleye, the Federal Commissioner for Finance hereby give the following Notice :—

Amend-  
ment of  
the Sixth  
Schedule of  
Act No.  
22 of 1961.  
L.N. 52 of  
1972.

1. Pursuant to the Sixth Schedule of the Companies Income Tax Act 1961 (as amended by the Income Tax (Deductible Donations) (Specified Charitable and other Institutions) Order 1972) the Institute of Chartered Accountants of Nigeria Building Fund is hereby approved for the purposes set out in section 27A of that Act and, accordingly, immediately after the existing item 32 in the Sixth Schedule thereof there shall be inserted a new item 33 as follows—

“33. The Institute of Chartered Accountants of Nigeria Building Fund.”

Citation.

2. This Notice may be cited as the Companies Income Tax (Deductible Donations) (Institute of Chartered Accountants of Nigeria Building Fund) Notice 1977.

MADE at Lagos this 11th day of August 1977.

MAJOR-GENERAL J. J. OLULEYE,  
*Federal Commissioner for Finance*

EXPLANATORY NOTE

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

The Notice specifies that donations made to the Institute of Chartered Accountants of Nigeria Building Fund by companies would be tax deductible where made out of the profits of the company concerned.