

**THE INCOME TAX (AUTHORISED COMMUNICATION)
(AMENDMENT) DECREE 1966**



Decree No. 32

[23rd April 1966]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 1 of the Income Tax (Authorised Communication) Decree 1966 (in this Decree referred to as "the principal Decree") is amended—

(a) by inserting in paragraph (a) of section 1 after the words "in writing", the word "in the Form No. 1 in the Schedule",

(b) by inserting after paragraph (b) a new paragraph as follows—

"(c) in the application of this section references to "the Board" include references to any other tax authority from whom the Board is entitled under any enactment to require disclosure or transfer of information or any document or record, and the words "the Board" shall have effect accordingly."

2. Section 2 of the principal Decree is amended by inserting in subsection (1) after the words "in writing" the words "in the Form No. 2 in the Schedule".

3.—(1) Section 3 of the principal Decree is amended, so however that in the application of the Acts mentioned in subsection (1),—

(a) the Head of the Federal Military Government shall have the same powers as a tax authority has under section 28 (1) of the Income Tax Management Act 1961 to require the disclosure or transfer of information, documents, or records, secret or otherwise, but shall not be compellable to make disclosure or transfer to a tax authority of any such information, documents or records in his possession or under his control, and the Head of the Federal Military Government may at any time delegate the powers hereby conferred to the Inspector-General of Police; and if the power to require disclosure or transfer as aforesaid purports to be exercised at any time by or on behalf of the Inspector-General of Police in writing, no court or person shall be concerned to enquire whether or not the power to require any such disclosure or transfer as aforesaid, has been validly delegated or has been duly exercised, as the case may be :

Form of
authority to
inspect etc.
prescribed
and conse-
quential
amendment
Decree
No. 30.

Form 2
direction to
Board
prescribed.

Special
powers to
obtain
information
and
indemnity.

1961 Nos. 22
and 23.

Restricted
extent of
Decree.

Provision of
Schedule to
principal
Decree.

(b) it shall be no offence by persons mentioned in section 14 (2) of the Companies Income Tax Act 1961 or in section 9 (2) of the Personal Income Tax (Lagos) Act 1961 (which respectively impose penalties for disclosure of documents, etc. concerning income or profits, etc., of any person) if after production to them of authority to require it, they communicate or attempt to communicate to the Inspector-General of Police or to any person designated by order of the Head of the Federal Military Government, information which otherwise is protected from disclosure.

(2) Section 3 (2) of the principal Decree is accordingly hereby repealed.

4. Section 5 (1) of the principal Decree is amended by inserting after the words "1966 and" the words, "save in its application to the Personal Income Tax (Lagos) Act 1961 (which applies to the Federal Territory only)".

5. The principal Decree is further amended by the addition immediately after section 5 of a Schedule as follows:—

"SCHEDULE

FORM 1

Section 1

ORDER FOR INSPECTION AND OR REMOVAL OF BOOKS ETC.

(under the Income Tax (Authorised Communication) Decree 1966)

To the Inspector-General of Police and all other officers of police of and above the rank of Chief Superintendent

YOU and each of you are hereby authorised by the Head of the Federal Military Government under the powers conferred by the Income Tax (Authorised Communication) Decree 1966 as his delegate to require disclosure of relevant information or any document from the Federal Board of Inland Revenue and any other appropriate authority relating to the affairs of

(name of the person affected)

and if necessary to remove any relevant document, book, record, list, or return, relating to the person aforesaid in the possession or control of the Federal Board of Inland Revenue or other appropriate tax authority:

AND for such purposes this order shall be your sufficient authority.

DATED at

this day of 19

(Signature)

Head of the Federal Military Government,
Supreme Commander of the Armed Forces,
Federal Republic of Nigeria

"FORM 2

Section 2 (1)

DIRECTION TO PRODUCE INFORMATION AND DOCUMENTS

(under the Income Tax (Authorised Communication) Decree 1966)

To

(here insert name of tax authority according as to whether it is the Federal Board of Inland Revenue or other appropriate tax authority)

YOU are hereby directed and required under the provisions of section 2 of the Income Tax (Authorised Communication) Decree 1966 to produce on or before the day of 19..... to any officer of police not below the rank of chief superintendent on production of his identity and authority, any information he may require in your possession or control relating to

(name of person etc.)

and any relevant books records, lists, returns or other document :

AND the receipt therefor by any such officer of police shall be your sufficient acquittance and indemnity.

DATED at Lagos this..... day of 1966.

Inspector-General of Police"

6.—(1) This Decree may be cited as the Income Tax (Authorised Communication) (Amendment) Decree 1966 and shall be read as one with the principal Decree and so apply accordingly.

Citation
extent and
commence-
ment.

(2) This Decree shall be deemed to have come into operation on 23rd April 1966.

MADE at Lagos this 17th day of May 1966.

MAJOR-GENERAL J. T. U. AGUIYI-IRONSI,
*Head of the Federal Military Government,
Supreme Commander of the Armed Forces,
Federal Republic of Nigeria*