

**CAPITAL ALLOWANCES UNDER THE  
NIGERIAN PERSONAL INCOME TAX ACT AS  
AMENDED (PITA 2004)**

**ALHASSAN HALADU**

**2011**

# Personal Income Tax Act Pita Ammended Firs

**United States. Congress**



## **Personal Income Tax Act Pita Ammended Firs:**

Nigerian Taxation Saka Muhammed Olokooba,2019-01-23 This book offers a simplified and straightforward introduction to the basics of Nigerian taxation While discussing various laws practices and procedures it also addresses the latest amendments to Nigerian tax laws The book begins by discussing the central issue of Islamic taxation and its legality under Nigerian law Divided into four main sections the book was designed for simplicity and uses language that is accessible for all tax stakeholders

*A Review of Effective Tax Regime in Nigeria* Tunde Ogunsakin,2017-03-16 This book reviews various taxation methods and history of taxation in Nigeria most importantly the impact it has on sustainable development in the country The author skilfully explores Nigerias fiscal relations and revenue allocations with thorough descriptive historical analysis aimed to bridge the gap on similar titles in circulation Backed with empirical data his emphasis hinge on Colonial Era and the introduction of taxation in Nigeria The Raisman Fiscal Commissions recommendation of 1958 was critically appraised in tandem with resource distribution allocation in Nigeria Readers will be riveted with the authors style and the information shared in the book

The Report: Nigeria 2013 Oxford Business Group,2013-12-04 As the single most populous nation in Africa Nigeria recently overtook South Africa as the largest economy on the continent Natural resources oil and gas in particular comprise the country s single largest revenue earner but the 170m person economy also has seen significant activity in recent years into the industrial financial telecoms and as of 2013 power sectors Hydrocarbons reserves have traditionally attracted the vast majority of domestic and foreign investment in Nigeria Oil production capacity has remained at roughly 2 5m barrels per day bpd since the start of 2000 although output fell to 2 2m bpd on average in 2012 Still the country has long operated below its true potential and government efforts in recent years have sought to increase local value addition by boosting refining capacity and minimising theft and bunkering The country s banking sector has been through a significant shake up as well resulting in a far healthier and more robust financial industry while reforms in the telecoms and agricultural sectors have strengthened medium term prospects

*Business Guide to Understand Nigeria's Tax System* FCA Remi Oyekola,2023-09-13 About the Book Business Guide to Understand Nigeria s Tax System is a comprehensive exploration of taxation in Nigeria The text includes details about the tax system assessment of tax collection of tax and the tax resolution system for both individuals and corporate entities Each of the text s seventeen chapters includes detailed subsections that are easy for the reader to follow This book was written by Remi Oyekola who has been practicing auditing accounting taxation and general advisory for over thirty years About the Author FCA Remi Oyekola is a chartered accountant and a forensic accountant of the Institute of Chartered Accountants of Nigeria He graduated with both a bachelor degree and a master degree in accounting from the University of Lagos He worked for several years at Ernst Young in Nigeria before he resigned to set up his accounting firm in April 2002 The Firm at present has in its employment over thirty staff members ten of which are qualified accountants Remi is married to Nike Ejiwumi his wife of nearly thirty years and they have been blessed

with three children who are all post graduate students at different American universities      *Taxation Principles and Practices in Nigeria* Johnbest Churchill, 2022-12-07 Academic Paper from the year 2022 in the subject Law Tax Fiscal Law grade 4 5 National Open University of Nigeria language English abstract Taxation is perhaps the oldest recognized profession in the world It has always been with us it is still with us and it will continue to be with us According to chapter two verse one of St Luke s gospel of the Holy Bible which reported the birth of our Lord Jesus Christ with a decree from Augustus Ceasar that all the world should be taxed and it came to pass in those days that there went a decree from Ceasar Augustus that all the world should be taxed and this taxing was first made when Cyrenious was governor of Asyria This Biblical record is perhaps the origin of taxation Taxation may be defined as the compulsory contribution imposed by a public authority irrespective of the amount of services rendered to the taxpayer in return Taxation can also be defined according to Ola 1987 as the demand made by the Government of a country for compulsory payment of money by the citizens of the country Tabansi 1997 says tax is a levy imposed by the Government against the income profit or wealth of the individual partnership and corporate organization The above definitions emphasizes the fact that taxation is a compulsory levy or contribution that is imposed by the Government on the people resident in the country Since it is a compulsory payment made either directly or indirectly refusal to comply becomes an offence which attracts punishment Taxation is divided into various types such as Income Tax Corporation Tax Capital Gain Tax etc In Nigeria tax is levied by the authority of Federal Government Income Tax Management Act of 1961 ITMA and subsequent amendment including the finance Miscellaneous Taxation Provisions Decree 1992 and the finance Miscellaneous Provisions Decree 1997 The tax year of most government establishment is based on the fiscal year which is the normal calendar year and ranges from 1st January to 31st December of the same year This income tax year is also called the year of assessment for instance the 1999 year of assessment is the 1999 fiscal year      **Global Forum on Transparency and Exchange of Information for Tax Purposes: Nigeria 2023 (Second Round) Peer Review Report on the Exchange of Information on Request** OECD, 2023-03-28 This publication presents the results of the Second Round Peer Review on the Exchange of Information on Request for Nigeria      **The Obasanjo Reforms** Nigeria. Federal Ministry of Information and National Orientation, 2005      Tax Treaty Case Law around the Globe 2016 Eric Kemmeren, Smit Daniel, Essers, Peter, Lang, Michael, Pistone Pasquale, Josef Schuch, Claus Staringer, Alfred Storck, Jeffrey Owens, Alexander Rust, 2017-01-05 A Global Overview of International Tax Disputes on DTC This book provides a unique and comprehensive global overview of international tax disputes on double tax conventions thereby filling a gap in the area of tax treaty case law It covers the 37 most important tax treaty cases which were decided in 2015 around the world The systematic structure of each case allows easy and efficient comparison of the varying application and interpretation of tax treaties in different regimes With the continuously increasing importance of tax treaties Tax Treaty Case Law around the Globe 2016 is a valuable reference tool for anyone interested in tax treaty case law This book is of interest to tax practitioners multinational

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## **Personal Income Tax Act Pita Ammended Firs** Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Personal Income Tax Act Pita Ammended Firs**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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### **Personal Income Tax Act Pita Ammended Firs Introduction**

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