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COMPANIES INCOME TAX ACT An Act To Consolidate The Provisions Of The Companies Income Tax Act 1961 And To Make Other Provisions Relating Thereto. [1979 No. 28, 2007 No. 56] [1st April, 1977] [Commence 3th, 2024

Tax Data Card Nigeria 2019 - PwC

The Principal Law Is The Companies Income Tax Act (CITA) Which Imposes CIT On Profits Accruing In, Derived From, Brought Into Or Received In Nigeria. It Is Payable By Companies That Are Registered In Nigeria And Non- Resident Entities Carrying On Business In Nigeria. Items Comments Rate [S 40(1)] 3 4th, 2024

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