



# INCOME TAX (AUTHORISED COMMUNICATIONS) ACT

## ARRANGEMENT OF SECTIONS

### SECTION

1. Authorised communication as to income tax matters, etc.
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### SCHEDULE

## INCOME TAX (AUTHORISED COMMUNICATIONS) ACT

### **An Act to make provision for authorised communications on income tax matters.**

*[23rd April, 1966]*      [Commencement.]

- 1. Authorised communication as to income tax matters, etc.**

For the purposes of any investigation or enquiry authorised in any manner whatsoever by the Federal Government-

- (a) the President may, by an order in writing in Form 1 specified in the Schedule to this Act, authorise the Inspector-General of Police or any other person to inspect, and if necessary remove, any books, records, lists, returns or other documents in the possession or control of the Federal Board of Inland Revenue (in this Act called "the Board") and to obtain any such other information as the Inspector-General of Police or such other person may require for the purposes of any investigation or enquiry;
- (b) where an order is made under paragraph (a) of this section, the Board shall permit the Inspector-General of Police or such other person so authorised to make such inspection and remove any documents as he may require, and shall disclose to the person any information or document as may be required for the purposes of the investigation or enquiry, and if required to do so by the Inspector-General of Police or such other person, the Board or any public officer authorised in that behalf by the Board, shall prepare a record of any income tax matter relating to any person over such period as may be required.
- (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. Power of the Inspector-General of Police or other designated officer**

- (1) Where an order is made under section 1 (a) of this Act, the Inspector-General of Police or any person as may be designated in the order may, in writing in Form 2 specified in the Schedule to this Act, direct the chairman of the Board or any public officer of the department responsible for such matters or the custody of the relevant information or document, to produce such relevant information or document as may be required and the chairman of the Board or such officer shall comply with such direction within the period specified in the document or as may be agreed upon by the chairman of the Board or such officer and the Inspector-General of Police or the person designated by the order.

- (2) Where an approval or consent of any person is required to be obtained by virtue of any enactment before any disclosure, transfer, inspection or production of any relevant information or document, such enactment shall not apply in relation to the relevant information or document required to be disclosed, transferred, inspected or produced by virtue of this Act.

### **3. Application of certain enactments and protection of authorised communication**

- (1) Subject to the provisions of this Act, the provisions of the Personal Income Tax Act and the Companies Income Tax Act, shall apply in relation to the information, documents or other records specified in those Acts.
- (2) Without prejudice to any other provisions relating to the protection of official information, any person, who- (a) transmits any relevant information or document to a person, other than a person authorised by this Act;

(b) obtains, reproduces or retains any relevant information or document, which he is not authorised so to do in accordance with this Act, shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding five years.

### **4. Offences**

Any person, who refuses or neglects to comply with any order, direction or requirement contained in any order or in any document authorised by this Act, shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding two years.

### **5. Short title, extent and interpretation**

- (1) This Act may be cited as the Income Tax (Authorised Communications) Act.
- (2) In this Act, "**the relevant information or document**" means any information, returns, assessment lists or copies thereof as to the personal circumstances of any taxable person or the profit or item of

profits of any person, or such other record or document as may be specified in an order to which section 1 of this Act relates.

SCHEDULE

FORM 1

[Section 1 (a).]

*Order for inspection and/or removal of books, etc.*

*(under the Income Tax (Authorised Communications) Act)*

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 President under the powers conferred by the Income Tax (Authorised Communication) Act, 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 or 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 ..... 20.....

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*(Signature) .....*

*President*

FORM 2

[Section 2 (1 ).]

*Direction to produce information and documents*

*(under the Income Tax (Authorised Communications) Act)*

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 Communications) Act, to produce on or before the .....day of ..... 20 ..... 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.) [Cap. I4.]*

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

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

DATED at ..... this ..... day of ..... 20  
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*Inspector-General of Police*

INCOME TAX (AUTHORISED COMMUNICATIONS) ACT

**SUBSIDIARY LEGISLATION**

*No Subsidiary Legislation*